

# Open Budget Survey 2021

Questionnaire

Guatemala

May 2022

# Country Questionnaire: Guatemala

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
2021

Source:  
Ministerio de Finanzas Públicas. Informe preliminar 2021.  
[https://www.minfin.gob.gt/index.php/?option=com\\_content&view=article&id=6395&Itemid=209](https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=6395&Itemid=209)

Comment:  
Se toma en cuenta el ejercicio fiscal 2021 con relación a la fase de formulación presupuestaria. Para el caso de Guatemala el período fiscal va del 01 de enero al 31 de diciembre de cada año.

Peer Reviewer

Opinion: Agree

Comments: La forma de acceder a los informes preliminares del presupuesto son bastante claros y fáciles de encontrar.

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:  
a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:  
Ministerio de Finanzas Públicas. Informe preliminar 2021.  
[https://www.minfin.gob.gt/index.php/?option=com\\_content&view=article&id=6395&Itemid=209](https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=6395&Itemid=209)

Comment:  
El documento fue colocado a disposición del público en línea a través de la página del MINFIN el 31 de julio de 2020.

Peer Reviewer

Opinion: Agree

Comments: Los informes preliminares se subieron el 31 de julio de 2020 y el documento tiene fecha 2 de agosto de ese mismo año.

Government Reviewer

Opinion: Agree

Comments: Según disposición interna, Acuerdo Ministerial 194-2017, el Informe Preliminar debe publicarse a más tardar el 2 de agosto de cada año. En esta ocasión se publicó un poco antes.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
31/7/2020

Source:  
Ministerio de Finanzas Públicas. Informe preliminar 2021.  
[https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6395&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6395&Itemid=209)

Comment:  
En cumplimiento al calendario de publicación de los documentos presupuestarios clave establecido por Acuerdo Ministerial 194-2017 ([https://www.minfin.gob.gt/images/archivos/gobierno\\_abierto/18/acuerdoministeria194-2017.pdf](https://www.minfin.gob.gt/images/archivos/gobierno_abierto/18/acuerdoministeria194-2017.pdf)) del Ministerio de Finanzas Públicas, el documento fue publicado en línea el 31 de julio de 2020.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
En primer lugar, se descargó el documento, a partir de la revisión de las propiedades del mismo, se logró determinar la fecha de creación que el sistema automáticamente genera, como un primer momento. Por otro lado, también se tomó de referencia la fecha que consigna el Ministerio de Finanzas Públicas, que según el acuerdo ministerial 194-2017 se tiene un calendario oficial para publicar los documentos y se ha dado el mandato de dejar constancia en el portal del ministerio de la fecha de publicación, lo cual facilita ver la fecha exacta en que fueron publicados.

Source:  
Ministerio de Finanzas Públicas. Informe Preliminar 2021  
[https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6395&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6395&Itemid=209)

Ministerio de Finanzas Públicas. Acuerdo Ministerial 194-2017. Pág. 2  
[https://www.minfin.gob.gt/images/archivos/gobierno\\_abierto/18/acuerdoministeria194-2017.pdf](https://www.minfin.gob.gt/images/archivos/gobierno_abierto/18/acuerdoministeria194-2017.pdf)

Comment:  
--

Peer Reviewer  
Opinion: Agree  
Comments: Además, de lo expresado por el investigador, en la página del Ministerio de Finanzas Públicas tiene la fecha de la publicación.

Government Reviewer  
Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://www.minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/5-Informe%20Preliminar%202021\(sin%20techos\).pdf](https://www.minfin.gob.gt/images/archivos/presupuesto_preliminar2021/5-Informe%20Preliminar%202021(sin%20techos).pdf)

Source:

Ministerio de Finanzas Públicas. Informe Preliminar 2021.

[https://www.minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/5-Informe%20Preliminar%202021\(sin%20techos\).pdf](https://www.minfin.gob.gt/images/archivos/presupuesto_preliminar2021/5-Informe%20Preliminar%202021(sin%20techos).pdf)

Comment:

--

Peer Reviewer

Opinion: Agree

Comments: Además, se publica en Microsoft Word y un anexo en Excel: Documento en Microsoft Word:

[https://www.minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/5-Informe%20Preliminar%202021\(sin%20techos\)%20\(1\).docx](https://www.minfin.gob.gt/images/archivos/presupuesto_preliminar2021/5-Informe%20Preliminar%202021(sin%20techos)%20(1).docx) Anexo en

Microsoft Excel: [https://www.minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/Informe%20Preliminar%202021.xlsx](https://www.minfin.gob.gt/images/archivos/presupuesto_preliminar2021/Informe%20Preliminar%202021.xlsx)

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Ministerio de Finanzas Públicas. Informe Preliminar 2021

[https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6395&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6395&Itemid=209)

Comment:

El informe preliminar fue publicado en los siguientes formatos: PDF, Word y Excel, por lo que se puede procesar fácilmente la información para su análisis.

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless*

produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Ministerio de Finanzas Públicas. Informe Preliminar 2021

[https://www.minfin.gob.gt/index.php/?option=com\\_content&view=article&id=6395&Itemid=209](https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=6395&Itemid=209)

Comment:

El documento sí fue publicado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Informe Preliminar 2021. Acerca del "Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2021, y Multianual 2021- 2025"

Source:

Ministerio de Finanzas Públicas. Informe Preliminar 2021

[https://www.minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/5-Informe%20Preliminar%202021\(sin%20techos\).pdf](https://www.minfin.gob.gt/images/archivos/presupuesto_preliminar2021/5-Informe%20Preliminar%202021(sin%20techos).pdf)

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

--

Comment:

Para este documento no existe una versión ciudadana o versión mediada.

Peer Reviewer

Opinion: Agree

Comments: Sin embargo, en los enlaces del proyecto de presupuesto ciudadano y en el presupuesto ciudadano hay un vínculo que accede a una Excel con un escenario macroeconómico. El vínculo es el siguiente:

<https://www.minfin.gob.gt/images/archivos/proypre21ciudadano/escenario2021.xlsx>

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

2021

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2021

<https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Comment:

--

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
2/9/2020

Source:  
Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2021  
<https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Prensa Libre  
Ministerio de Finanzas presentará proyecto de presupuesto 2021 el próximo 2 de septiembre.  
<https://www.prensalibre.com/economia/ministerio-de-finanzas-presentara-proyecto-de-presupuesto-2021-el-proximo-2-de-septiembre/>

Prensa Libre  
Presupuesto 2021: Un año en que bajará la recaudación y subirá la deuda para Guatemala  
<https://www.prensalibre.com/economia/presupuesto-2021-un-ano-en-que-bajara-la-recaudacion-y-subira-la-deuda-para-guatemala/>

Comment:  
Tal como establece la ley, la propuesta fue presentada el 02 de septiembre de 2020 al Congreso de la República.

Peer Reviewer  
Opinion: Agree

Comments: Además: La Constitución Política de la República de Guatemala en el artículo 183, literal j), corresponde dentro de las funciones del Presidente, someter al Congreso de la República, con 120 días de anticipación a la fecha en que principia el ejercicio fiscal, el proyecto de presupuesto que contenga en forma programática, el detalle de los ingresos y egresos del Estado. Ley Orgánica del Presupuesto, precisa en el artículo 23, que el Organismo Ejecutivo presentará el proyecto de presupuesto al Congreso de la República más tardar el 2 de septiembre de cada año y usualmente, presentan hasta el último día.

Government Reviewer  
Opinion: Agree

Researcher Response  
De acuerdo con el comentario.

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2021  
<https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Comment:

El documento se publica con una antelación de cuatro meses antes de su entrada en vigencia.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:

2/9/2020

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2021  
<https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Comment:

El documento se publicó en línea el 02 de septiembre del 2020.

Peer Reviewer

Opinion: Agree

Comments: Es costumbre publicar en la página oficial del Ministerio de Finanzas el proyecto del presupuesto el día en que se presenta al Organismo Legislativo. Aunque hay veces que hay desfases en la publicación.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo.



EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Se determinó de dos formas: Con la fecha de publicación oficial que se registra en la Página del Ministerio de Finanzas Públicas y la otra forma fue descargando el documento y revisando las propiedades del documento para verificar la fecha de creación que registra el sistema.

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2021  
<https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Comment:

--

Peer Reviewer

Opinion: Agree

Comments: La página del ministerio tiene un campo que registra la fecha en que fue subida y publicada.

Government Reviewer

Opinion: Agree

Researcher Response

Efectivamente se registra la fecha en la página tal como indica el comentario.

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

<https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2021  
<https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto 2021  
<https://www.minfin.gob.gt/proyecto-de-presupuesto>

Comment:

En el enlace provisto, en la columna de documentos del ejercicio fiscal 2021 aparece un documento editable en formato Word, al descargarlo, el mismo contiene para cada una de las secciones del Proyecto de Presupuesto archivos en formato PDF, Word y Excel.

Peer Reviewer

Opinion: Agree

Comments: El documento editable también está disponible en el siguiente vínculo:

<https://www.minfin.gob.gt/images/archivos/proypre21/Contenido%20Editable%20del%20Presupuesto%20General%20de%20Ingresos%20y%20Egresos%20del%20Estado%202021%20hl.docx>

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo.

IBP Comment

Se toma nota y agradece el enlace adicional proporcionado por el revisor.

EBP-6a. If the EBP is not publicly available, is it still produced?

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2021  
<https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Comment:

El documento sí está publicado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Proyecto de Presupuesto General de Ingresos y Egresos del Estado Ejercicio Fiscal 2021

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2021  
<https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Comment:

--

Peer Reviewer

Opinion:

Comments: Proyecto de Presupuesto General de Ingresos y Egresos del Estado. Ejercicio Fiscal 2021

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is*

happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto ciudadano.

[https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6413&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6413&Itemid=209)

Comment:

Sí existe publicada una versión de presupuesto ciudadano en el portal del MINFIN.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

2020

Source:

Ministerio de Finanzas Públicas. Ejercicio fiscal 2020.

<https://minfin.gob.gt/images/archivos/presua2019/documentos/acuerdo321-2019.pdf>

Comment:

En el caso guatemalteco, en los últimos dos años no ha sido aprobado en los plazos establecidos constitucionalmente el proyecto de presupuesto presentado por el ejecutivo al legislativo, de esa cuenta, según estipula la Constitución Política de la República de Guatemala, de no aprobarse el presupuesto a más tardar el 30 de noviembre de cada año, inmediatamente entrará en vigencia el presupuesto del año anterior, en este caso, a finales de 2019 no fue aprobado el presupuesto propuesto para 2020, por lo que entró en vigencia el presupuesto de 2019 según decreto 25-2018 del Congreso de la República de Guatemala.

En el caso del presupuesto propuesto para 2021, inicialmente, el Congreso aprobó de urgencia nacional la propuesta durante la madrugada del 18 de noviembre de 2020 ([https://www.congreso.gob.gt/noticias\\_congreso/5363/2020/4](https://www.congreso.gob.gt/noticias_congreso/5363/2020/4)) decreto 33-2020, en un escenario de severas críticas por parte de las bancadas de oposición, la sociedad civil y la ciudadanía por los mecanismos poco transparentes y apresurados que llevaron su aprobación, con un dictamen favorable firmado el mismo día de la discusión y aprobación, sin que dicho dictamen fuera conocido realmente, otra crítica que generó inconformidad fueron las modificaciones presupuestarias realizadas por el legislativo sin criterio técnico, en las que, entre otras cosas, disminuía recursos a la PDH (señalándose pugnas políticas con dicha institución), incrementaba el presupuesto para el Congreso en temas cuestionables (como alimentación para diputados mientras se recortaban Q200 millones a seguridad alimentaria y nutricional), por otro lado los legisladores de la oposición señalaron vicios en el proceso, falta de discusión, entre otros. Esto generó severas críticas y el malestar social, lo que devino en jornadas de manifestaciones que fueron reprimidas violentamente por las fuerzas de seguridad, en las cuales inclusive generó que un grupo desconocido (acusado de infiltrados del gobierno) quemara parte de las instalaciones del Congreso de la República. De esa cuenta, las manifestaciones no solo se intensificaron sino que hicieron un llamado a la renuncia del Presidente así como de los diputados del Congreso, especialmente el presidente del organismo legislativo, convocando nuevamente al movimiento de la plaza (similar al escenario de 2015 en el que renunció la vicepresidenta y el presidente de turno), en especial bajo el cuestionamiento referido a la ejecución de los fondos por la pandemia bajo la consigna ¿Dónde está el dinero?.

Por lo anterior, al Congreso en un escenario de conflictividad social, así como conflictividad dentro del mismo congreso, no le quedó más opción que dar marcha atrás a dicha aprobación y derogó el decreto de aprobación, en ese sentido, se venció el plazo para la aprobación del presupuesto, lo que tuvo como consecuencia que una vez más quedó en vigencia el presupuesto anterior, según lo estipula la ley, que para 2020 era el presupuesto de 2019, por lo que para 2021 entró en vigencia el acuerdo 25-2018, asimismo como señala el Ministerio de Finanzas en su página, más las ampliaciones que hayan sido autorizadas mediante Decretos 12-2020, 13-2020 y 20-2020 del Organismo Legislativo.

Algunas referencias de los hechos:

<https://www.prensalibre.com/guatemala/politica/aplanadora-oficialista-avanza-con-la-aprobacion-del-presupuesto-2021-breaking/>

<https://www.prensalibre.com/guatemala/politica/presupuesto-2021-las-imagenes-que-marcaron-la-jornada-de-manifestaciones-en-guatemala/>

<https://www.prensalibre.com/guatemala/politica/congreso-aprueba-su-presupuesto-por-mas-de-q1-mil-millones-y-q13-millones-para-el-parlacen->

breaking/

<https://lahora.gt/reunion-del-viernes-en-casa-presidencial-surte-efectos-giammattei-no-tendra-que-vetar-presupuesto-2021/>

Derogación del presupuesto

<https://www.youtube.com/watch?v=nVpVTXuWg4w>

<https://www.france24.com/es/am%C3%A9rica-latina/20201123-guatemala-suspenden-presupuestos-2021-protestas-constitucion>

Peer Reviewer

Opinion: Agree

Comments: Las referencias legales de no aprobación Son: Constitución Política de la República de Guatemala, Artículo 171. Literal b. "Aprobar, modificar o improbar, a más tardar treinta días antes de entrar en vigencia, el Presupuesto de Ingresos y Egresos del Estado. El ejecutivo deberá enviar el proyecto de presupuesto al Congreso con ciento veinte días de anticipación a la fecha en que principiará el ejercicio fiscal. Si al momento de iniciarse el año fiscal, el presupuesto no hubiere sido aprobado por el Congreso, regirá de nuevo el presupuesto en vigencia en el ejercicio anterior, el cual podrá ser modificado o ajustado por el Congreso;". Ley Orgánica del Presupuesto decreto 101-97: "Artículo 24: Falta de aprobación del presupuesto. Si en el término establecido en la Constitución Política, el Congreso de la República no hubiere aprobado el presupuesto general de ingresos y egresos del Estado para el próximo ejercicio fiscal, e iniciare el año fiscal siguiente, regirá de nuevo del presupuesto en vigencia del ejercicio anterior, el cual podrá ser modificado o ajustado por el Congreso"

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con la ampliación.

IBP Comment

Dado que el Presupuesto Promulgado para 2021 se volvió a publicar el 5 de enero de 2021 - después de la fecha de corte para el OBS 2021 - en base a la metodología de la OBS se considera el Presupuesto Promulgado para 2020. Aunque se trata esencialmente del Presupuesto Promulgado de 2019 debido a que fue re-publicado y además contenía ciertas actualizaciones para 2020, se consideró para la OBS 2021.

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

30/11/2019

Source:

Congreso de la República de Guatemala. Decreto 25-2018  
[https://www.congreso.gob.gt/detalle\\_pdf/decretos/13488](https://www.congreso.gob.gt/detalle_pdf/decretos/13488)

Ministerio de Finanzas Públicas. Ejercicio fiscal 2020

<https://minfin.gob.gt/images/archivos/presua2019/inicio%201.htm>

Comment:

Como se ha señalado, en los últimos dos años no se ha aprobado el presupuesto nacional, por lo que se toma como referencia el Presupuesto Aprobado 2020 (que en esencia es el mismo de 2019).

Peer Reviewer

Opinion: Agree

Comments: No se ha aprobado presupuesto durante dos años fiscales consecutivos (hecho sin precedentes cercanos). Las referencias legales de no aprobación Son: Constitución Política de la República de Guatemala, Artículo 171. Literal b. "Aprobar, modificar o improbar, a más tardar treinta días antes de entrar en vigencia, el Presupuesto de Ingresos y Egresos del Estado. El ejecutivo deberá enviar el proyecto de presupuesto al Congreso con ciento veinte días de anticipación a la fecha en que principiará el ejercicio fiscal. Si al momento de iniciarse el año fiscal, el presupuesto no hubiere sido aprobado por el Congreso, regirá de nuevo el presupuesto en vigencia en el ejercicio anterior, el cual podrá ser modificado o ajustado por el Congreso;". Ley Orgánica del Presupuesto decreto 101-97: "Artículo 24: Falta de aprobación del presupuesto. Si en el término establecido en la Constitución Política, el Congreso de la República no hubiere aprobado el presupuesto general de ingresos y egresos del Estado para el próximo ejercicio fiscal, e iniciare el año fiscal siguiente, regirá de nuevo del presupuesto en vigencia del ejercicio anterior, el cual podrá ser modificado o ajustado por el Congreso"

Government Reviewer

Opinion: Agree

Researcher Response  
De acuerdo con el comentario.

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:

b. Between two weeks and six weeks after the budget has been enacted

Source:

Congreso de la República de Guatemala. Decreto 25-2018  
[https://www.congreso.gob.gt/detalle\\_pdf/decretos/13488](https://www.congreso.gob.gt/detalle_pdf/decretos/13488)

Ministerio de Finanzas Públicas. Ejercicio fiscal 2020  
<https://minfin.gob.gt/images/archivos/presua2019reemplazo/inicio%201.htm>

Comment:

A pesar de que el presupuesto de 2020 fue en esencia el de 2019, el presupuesto de 2020 con los ajustes o readecuación realizada, como se puede ver en la página del Ministerio de Finanzas Públicas fueron publicados hasta el 14 de enero de 2020.

Peer Reviewer

Opinion: Agree

Comments: Nota: Si el ejercicio fiscal observado es el 2020 si son estas fechas. Para el caso del año fiscal 2021 la fecha de publicación es del 05/enero/2021.No obstante, como se dijo en preguntas anteriores, es importante recordar que el presupuesto público no ha sido aprobado en dos años.

Government Reviewer

Opinion: Agree

Researcher Response

Aclaración: el documento que se utilizó es que hace referencia al ejercicio fiscal 2020.

IBP Comment

Dado que el Presupuesto Promulgado para 2021 se volvió a publicar el 5 de enero de 2021 - después de la fecha de corte para el OBS 2021 - en base a la metodología de la OBS se considera el Presupuesto Promulgado para 2020.

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

14/1/2020

Source:  
Ministerio de Finanzas Públicas. Ejercicio fiscal 2020.  
<https://minfin.gob.gt/images/archivos/presua2019reemplazo/inicio%201.htm>  
  
<https://minfin.gob.gt/images/archivos/presua2019/documentos/acuerdo321-2019.pdf>

Comment:  
El presupuesto para 2020 incluyendo las readecuaciones presupuestarias que quedó aprobado, fue publicado el 14 de enero de 2020.

Peer Reviewer

Opinion: Agree

Comments: Nota: Si el ejercicio fiscal observado es el 2020 si son estas fechas. Para el caso del año fiscal 2021 la fecha de publicación es del 05/enero/2021. No obstante, como se dijo en preguntas anteriores, es importante recordar que el presupuesto público no ha sido aprobado en dos años.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo, efectivamente el ejercicio fiscal es el de 2020.

IBP Comment

Ver comentario del IBP a EB-2. En base a la metodología de la OBS se confirma la evaluación del investigador.

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
La fecha se tomó verificando la fecha de publicación consignada en el portal del MINFIN.

Source:  
Ministerio de Finanzas Públicas. Ejercicio fiscal 2020.  
<https://minfin.gob.gt/index.php/presupuestos-aprobados>  
  
<https://minfin.gob.gt/images/archivos/presua2019/inicio%201.htm>

Comment:  
--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
<https://minfin.gob.gt/images/archivos/presua2019/documentos/acuerdo321-2019.pdf>

Source:  
Ministerio de Finanzas Públicas. Ejercicio fiscal 2020.

<https://minfin.gob.gt/images/archivos/presua2019/inicio%201.htm>

Comment:

En el link del MINFIN se pueden ver los ajustes realizados para 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Congreso de la República de Guatemala. Decreto 25-2018  
[https://www.congreso.gob.gt/detalle\\_pdf/decretos/13488](https://www.congreso.gob.gt/detalle_pdf/decretos/13488)

Ministerio de Finanzas Públicas. Ejercicio fiscal 2020.  
<https://minfin.gob.gt/images/archivos/presua2019/inicio%201.htm>

Comment:

Los ajustes del presupuesto para 2020 se pueden encontrar en la página del MINFIN, sin embargo, los mismos fueron publicados el 14 de enero de 2020, por lo que según la metodología de la OBS, no pueden ser tomados en consideración, de esa cuenta, la respuesta es C, ya que en la página del Congreso de la República de Guatemala solamente se encuentra el documento en PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: El presupuesto aprobado si bien es cierto que figura en un Decreto del Congreso de la República y que éste es publicado en el Diario de Centro América, el mismo es posible descargarlo desde el 1 de enero a nivel mínimo (analítico) de desagregación de las partidas presupuestarias desde el Portal de Datos Abiertos, facilitando que se descarguen archivos xls, cvs, jason, legibles por máquinas. Caso contrario en un decreto es imposible incorporar un presupuesto analítico. El vínculo es <https://datos.minfin.gob.gt/dataset/presupuestos-aprobados> También está a disposición desde el 1 de enero el Sistema de Contabilidad Integrada con clave "prensa" "prensa" conocida por todos, <https://sico.in.minfin.gob.gt/sico/web/login/frmlogin.htm> Aquí también puede descargarse archivos excel. Adicionalmente se publica y pone a disposición un documento o tomo del presupuesto aprobado en archivos word, pdf y excel con información relevante del presupuesto aprobado. <https://www.minfin.gob.gt/images/archivos/presua2019reemplazo/inicio%201.htm>

Researcher Response

Como se ha indicado, para que la respuesta sea A, dicha información debió estar disponible antes de iniciar el ejercicio fiscal, es decir, antes del 01 de enero, por lo que la respuesta se mantiene en C, ya que únicamente se tenía el documento en PDF por el Congreso de la República, quien es el responsable de publicar el documento aprobado. Además dicha información se puso disponible al público el 01 de enero, después de la fecha de corte del período de investigación, por lo cual no puede ser considerada.

IBP Comment

Tras una revisión adicional se determinó que el documento denominado "editable" que incluye los accesos a los datos legibles a máquina fue publicado a tiempo, el 14/01/2020, que es la misma fecha de re-publicación del EB para 2020 (ver EB-3a). Se puede visualizar el mismo accediendo por la página web del Ministerio de Finanzas y visitando el histórico de Presupuesto Aprobado. Al hacer click en el documento Word se descarga el editable. (<https://www.minfin.gob.gt/index.php/presupuestos-aprobados>). En este sentido se modifica la respuesta de "C" a "A". Para la OBS 2021, la fecha de corte es el 31 de diciembre de 2020.



EB-6a. If the EB is not publicly available, is it still produced?

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Ministerio de Finanzas Públicas. Ejercicio fiscal 2020

<https://minfin.gob.gt/images/archivos/presua2019/inicio%201.htm>

<https://minfin.gob.gt/images/archivos/presua2019/documentos/acuerdo321-2019.pdf>

Comment:

No aplica, el documento sí fue publicado en línea.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Decreto No. 25-2018, Ley del presupuesto general de ingresos y egresos del Estado para el ejercicio fiscal dos mil diecinueve vigente para el ejercicio fiscal 2021

Source:

Congreso de la República de Guatemala. Decreto 25-2018  
[https://www.congreso.gob.gt/detalle\\_pdf/decretos/13488](https://www.congreso.gob.gt/detalle_pdf/decretos/13488)

Ministerio de Finanzas Públicas. Ejercicio fiscal 2021.

<https://minfin.gob.gt/images/archivos/presua2019reemplazo/inicio%201.htm>

Comment:

En el documento en línea hay un error, ya que el título dice vigente para 2020, sin embargo, es vigente para 2021.

Peer Reviewer

Opinion: Agree

Comments: Correcto el error señalado.

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

a. Yes

Source:

Ministerio de Finanzas Públicas. Presupuesto ciudadano 2020.  
[https://minfin.gob.gt/index.php?option=com\\_content&view=article&id=5797&Itemid=209](https://minfin.gob.gt/index.php?option=com_content&view=article&id=5797&Itemid=209)

Comment:

Debido a las fechas de corte del período de investigación determinado por el IBP (31 de diciembre 2020), el CB que se tomará en cuenta para la presente encuesta es el correspondiente a 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

2021

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto ciudadano 2021.

<https://www.minfin.gob.gt/images/archivos/proypre21ciudadano/2021ciudadano.pdf>

Comment:

--

Peer Reviewer

Opinion: Agree

Comments: Esta respuesta debe ser coherente con la respuesta anterior, ¿se evalúa el presupuesto ciudadano 2020 o 2021? Esto no me quedó claro.

Government Reviewer

Opinion: Agree

Researcher Response

En este caso se tomó en consideración el documento de proyecto de presupuesto ciudadano correspondiente al período 2021.

IBP Comment

Se agradece el comentario del revisor. La metodología de la Encuesta de Presupuesto Abierto indica que, aunque cada documento presupuestario clave puede y deben ser presentado de forma tal que el público pueda entenderlo, el Presupuesto ciudadano se refiere específicamente a las versiones ciudadanas del Proyecto de Presupuesto del Ejecutivo o del Presupuesto Aprobado. Para estas preguntas de la Sección 1 (CB-1 hasta CB-6) y para los fines de evaluar el Presupuesto Ciudadano se debe evaluar la versión publicada más recientemente siempre y cuando cumplan con los plazos de publicación y se ponen a disposición del público antes de la fecha de corte de la Encuesta. Para la OBS 2021, la fecha de corte es el 31 de diciembre de 2020. El Presupuesto Ciudadano que acompaña la Propuesta de Presupuesto para 2021 es la versión más reciente a la fecha de corte de la investigación. El Presupuesto Ciudadano del Presupuesto Aprobado 2021 (EB) fue publicado el 24 de febrero de 2021, fuera de la fecha de corte que establece la metodología de la OBS. En este sentido, la respuesta aportada en EB-8 es coherente, la pregunta anterior mira específicamente si existe una versión ciudadana para el presupuesto aprobado y por tanto se mira FY2020 al no poder utilizar FY2021 de acuerdo con los lineamientos de la OBS.

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto ciudadano 2021.

<https://www.minfin.gob.gt/images/archivos/proypre21ciudadano/2021ciudadano.pdf>

Comment:

El documento está disponible.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:  
4/9/2020

Source:  
Ministerio de Finanzas Públicas. Proyecto de Presupuesto ciudadano 2021.  
<https://www.minfin.gob.gt/images/archivos/proypre21ciudadano/2021ciudadano.pdf>

Comment:  
--

Peer Reviewer  
Opinion: Disagree

Suggested Answer: Si bien el Proyecto de Presupuesto Ciudadano 2021 se publicó en septiembre el 04 de septiembre 2020, el presupuesto ciudadano, al que hace alusión la pregunta, se publica el 24 de febrero de 2021.

Comments: El vínculo ya fue mencionado por el investigador en preguntas anteriores pero acá lo comparto nuevamente.  
[https://www.minfin.gob.gt/index.php/?option=com\\_content&view=article&id=6539&Itemid=209](https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=6539&Itemid=209)

Government Reviewer  
Opinion: Agree

IBP Comment

Se agradece el comentario del revisor. La metodología de la Encuesta de Presupuesto Abierto indica que, aunque cada documento presupuestario clave puede y deben ser presentado de forma tal que el público pueda entenderlo, el Presupuesto ciudadano se refiere específicamente a las versiones ciudadanas del Proyecto de Presupuesto del Ejecutivo o del Presupuesto Aprobado. Para estas preguntas de la Sección 1 (CB-1 hasta CB-6) y para los fines de evaluar el Presupuesto Ciudadano se debe evaluar la versión publicada más recientemente siempre y cuando cumplan con los plazos de publicación y se ponen a disposición del público antes de la fecha de corte de la Encuesta. Para la OBS 2021, la fecha de corte es el 31 de diciembre de 2020. El Presupuesto Ciudadano que acompaña la Propuesta de Presupuesto para 2021 es la versión más reciente a la fecha de corte de la investigación. El Presupuesto Ciudadano del Presupuesto Aprobado 2021 (EB) fue publicado el 24 de febrero de 2021, fuera de la fecha de corte que establece la metodología de la OBS. En este sentido, la respuesta aportada en EB-8 es coherente, la pregunta mira específicamente si existe una versión ciudadana para el presupuesto aprobado y por tanto se mira FY2020 al no poder utilizar FY2021 de acuerdo con los lineamientos de la OBS.

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

La fecha se determinó a través de las propiedades del documento buscando la fecha de creación, además de revisar la fecha de publicación en la página web del Ministerio de Finanzas Públicas a través del menú herramientas, información de la página. Además javascript confirma la fecha: javascript: 09/04/2020 17:51:52

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto ciudadano 2021.  
<https://www.minfin.gob.gt/images/archivos/proypre21ciudadano/2021ciudadano.pdf>

Comment:

--

Peer Reviewer

Opinion: Agree

Comments: La fecha del presupuesto ciudadano está determinada por el archivo pero, también el Ministerio de Finanzas colocó para este periodo fiscal la fecha de su publicación. [https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6539&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6539&Itemid=209)

Government Reviewer

Opinion: Agree

Researcher Response

Efectivamente, se consignan las fechas, sin embargo se toma en consideración la versión que se encuentra disponible en la fecha de corte del período de investigación.

IBP Comment

En base a la metodología de la OBS se confirma la evaluación del investigador. El Presupuesto Ciudadano que acompaña la Propuesta de Presupuesto para 2021 es la versión más reciente a la fecha de corte de la investigación (31 de diciembre de 2020). El enlace que proporciona el revisor corresponde al EB, el Presupuesto Ciudadano del Presupuesto Aprobado 2021 fue publicado el 24 de febrero de 2021, fuera de la fecha de corte que establece la metodología de la OBS.

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

[https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6413&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6413&Itemid=209)

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto ciudadano 2021.  
[https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6413&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6413&Itemid=209)

Comment:

--

Peer Reviewer

Opinion: Disagree

Suggested Answer: la dirección correcta para el presupuesto ciudadano es [https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6539&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6539&Itemid=209)

Comments: La reportada por el investigador corresponde al proyecto de presupuesto ciudadano.

Government Reviewer

Opinion: Agree

Researcher Response

El enlace proporcionado es del Proyecto de Presupuesto Ciudadano 2021, el cual es utilizado para las respuestas, el documento que cita el revisor independiente está fuera del período de investigación, por lo que no se consideró.

IBP Comment

En base a la metodología de la OBS se confirma la evaluación del investigador. El Presupuesto Ciudadano que acompaña la Propuesta de Presupuesto para 2021 es la versión más reciente a la fecha de corte de la investigación (31 de diciembre de 2020). El enlace que proporciona el revisor corresponde al EB, el Presupuesto Ciudadano del Presupuesto Aprobado 2021 fue publicado el 24 de febrero de 2021, fuera de la fecha de corte que establece la metodología de la OBS.

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:

Proyecto de Presupuesto Ciudadano 2021

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto ciudadano 2021.  
[https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6413&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6413&Itemid=209)

Comment:

--

Peer Reviewer

Opinion: Disagree

Suggested Answer: Presupuesto Ciudadano 2021

Comments: [https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6539&Itemid=209](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6539&Itemid=209)

Government Reviewer

Opinion: Agree

Researcher Response

El revisor independiente hace referencia a un documento que no fue considerado para las respuestas del presente cuestionario.

IBP Comment

Ver comentario del IBP a CB-3a. En base a la metodología de la OBS se confirma la evaluación del investigador.

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:

Corresponde al proyecto de presupuesto para el ejercicio fiscal 2021

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto ciudadano 2021.  
[https://www.minfin.gob.gt/index.php/?option=com\\_content&view=article&id=6413&Itemid=209](https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=6413&Itemid=209)

Comment:

--

Peer Reviewer

Opinion: Disagree

Suggested Answer: Corresponde al presupuesto ciudadano 2021 [https://www.minfin.gob.gt/index.php/?option=com\\_content&view=article&id=6413&Itemid=209](https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=6413&Itemid=209)

Comments: El investigador colocó el proyecto de presupuesto ciudadano.

Government Reviewer

Opinion: Agree

Researcher Response

Como se ha indicado, se tomó en consideración el Proyecto de Presupuesto Ciudadano.

IBP Comment

Ver comentario del IBP a CB-3a. En base a la metodología de la OBS se confirma la evaluación del investigador.

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

2020

Source:

Ministerio de Finanzas Públicas. Informes mensuales 2020  
<https://www.minfin.gob.gt/2015-07-23-19-29-15>

Comment:

En la portada de estudios fiscales, hay varios apartados en dónde se encuentran diversos informes entregados durante el año, en la pestaña de informes mensuales se puede ver los informes para 2020 que son los que se evalúan para la presente encuesta, en este caso se identifican 11 informes presentados durante el año por cada mes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three*

months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

Ministerio de Finanzas Públicas. Informes mensuales 2020  
<https://www.minfin.gob.gt/2015-07-23-19-29-15>

Comment:

En la página web del MINFIN existe una sección denominada "Estudios Fiscales", en la cual se encuentran informes mensuales sobre la ejecución presupuestaria, para 2020 se publicaron 11 informes mensuales (enero a noviembre) y un informe anual (diciembre).

Peer Reviewer

Opinion: Agree

Comments: El informe anual analiza el gasto público de enero a diciembre, en los últimos dos años se publicó en febrero (febrero 2020 y febrero 2021) y presentan la ejecución anual de 2019 y 2020.

Government Reviewer

Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."*

Answer:

28 febrero 2020: Informe de las Finanzas Públicas enero 2020  
03 marzo 2020: Informe de las Finanzas Públicas febrero 2020  
29 abril 2020: Informe de las Finanzas Públicas marzo 2020  
29 mayo 2020: Informe de las Finanzas Públicas abril 2020  
30 junio 2020: Informe de las Finanzas Públicas mayo 2020  
31 julio 2020: Informe de las Finanzas Públicas junio 2020  
31 agosto 2020: Informe de las Finanzas Públicas julio 2020  
14 septiembre 2020: Informe de las Finanzas Públicas agosto 2020  
15 octubre 2020: Informe de las Finanzas Públicas septiembre 2020  
20 noviembre 2020: Informe de las Finanzas Públicas octubre 2020  
15 diciembre 2020: Informe de las Finanzas Públicas noviembre 2020

Source:

En la página web del MINFIN existe una sección denominada "Estudios Fiscales", en la cual se encuentran informes mensuales sobre la ejecución presupuestaria.

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Se determinó la fecha de dos formas: verificando en la página web del MINFIN la fecha de publicación de cada documento, la segunda forma fue a través de la revisión de las propiedades de cada documento para verificar la fecha de creación.

Source:

Ministerio de Finanzas Públicas. Informes mensuales 2020  
<https://www.minfin.gob.gt/2015-07-23-19-29-15>

Comment:

--

Peer Reviewer

Opinion: Agree

Comments: Está puesta en la página del Ministerio la fecha que fue subido a la red.

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_noviembre2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_noviembre2020.pdf)

Source:

Ministerio de Finanzas Públicas. Informes mensuales 2020.  
<https://www.minfin.gob.gt/2015-07-23-19-29-15>

Comment:

Informe de las Finanzas Públicas enero 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_enero2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_enero2020.pdf)

Informe de las Finanzas Públicas febrero 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_febrero2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_febrero2020.pdf)

Informe de las Finanzas Públicas marzo 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_marzo2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_marzo2020.pdf)

Informe de las Finanzas Públicas abril 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_abril2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_abril2020.pdf)

Informe de las Finanzas Públicas mayo 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_mayo2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_mayo2020.pdf)

Informe de las Finanzas Públicas junio 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_junio2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_junio2020.pdf)

Informe de las Finanzas Públicas julio 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_julio2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_julio2020.pdf)

Informe de las Finanzas Públicas agosto 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_agosto2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_agosto2020.pdf)

Informe de las Finanzas Públicas septiembre 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_septiembre2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_septiembre2020.pdf)

Informe de las Finanzas Públicas octubre 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_octubre2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_octubre2020.pdf)

Informe de las Finanzas Públicas noviembre 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_noviembre2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_noviembre2020.pdf)

Adicionalmente se encuentran informes cuatrimestrales, los cuales están contemplados en ley

Ejemplo: Ejecución presupuestaria enero - abril 2020

[https://minfin.gob.gt/images/archivos/liquidacion/2020/enero\\_abril2020.pdf](https://minfin.gob.gt/images/archivos/liquidacion/2020/enero_abril2020.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

Answer:

c. No

Source:

Ministerio de Finanzas Públicas. Informes mensuales 2020

<https://www.minfin.gob.gt/2015-07-23-19-29-15>

Comment:

Pese a que el documento se encuentra en formato Word, los datos numéricos representados en gráficas se encuentran en formato de imagen, por lo que no puede considerarse legible en máquina o que pueda editarse con facilidad. De igual forma, existe el portal de datos abiertos en donde pueden ubicarse los mismos, sin embargo, el documento no los presenta así. Adicional a los informes mensuales se encuentra disponibles informes cuatrimestrales, los cuales se encuentran contemplados en ley.

Ejemplo: Ejecución presupuestaria enero - abril 2020 [https://minfin.gob.gt/images/archivos/liquidacion/2020/enero\\_abril2020.pdf](https://minfin.gob.gt/images/archivos/liquidacion/2020/enero_abril2020.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy*

(and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Ministerio de Finanzas Públicas. Informes mensuales 2020  
<https://www.minfin.gob.gt/2015-07-23-19-29-15>

Comment:

Los documentos sí están disponibles al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and - in the comment box underneath - the full titles of older IYRs.

Answer:

Informe de las Finanzas Públicas noviembre 2020  
Informe de las Finanzas Públicas octubre 2020  
Informe de las Finanzas Públicas\_mes que corresponde\_2020

Source:  
Ministerio de Finanzas Públicas. Informes mensuales 2020  
<https://www.minfin.gob.gt/2015-07-23-19-29-15>

Comment:  
Todos los informes tienen el mismo nombre, lo único que cambia es el mes al que corresponde el informe.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:  
b. No

Source:  
Sin fuente.

Comment:  
No existen versiones ciudadanas para este tipo de documentos

Peer Reviewer  
Opinion: Agree  
Comments: No existen versiones ciudadanas.

Government Reviewer  
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
2020

Source:  
Ministerio de Finanzas Públicas. Informe del desempeño de la política fiscal y actividades del primer semestre 2020.  
[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:  
--

Peer Reviewer

Opinion: Agree

Comments: Sí, aunque considero que el vínculo idóneo para el informe de medio año es: <https://www.minfin.gob.gt/informe-de-medio-ano> El que informa el investigador es específico para un archivo en formato PDF, no obstante, hay uno en Word y otro con información numérica en Excel.

Government Reviewer

Opinion: Agree

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

c. More than nine weeks, but less than three months, after the midpoint

Source:

Ministerio de Finanzas Públicas. Informe del desempeño de la política fiscal y actividades del primer semestre 2020.  
[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

29/9/2020

Source:

Ministerio de Finanzas Públicas. Informe del desempeño de la política fiscal y actividades del primer semestre 2020.  
[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

--

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

La fecha se determinó a partir de la revisión de la fecha de publicación en la página web del MINFIN, asimismo al revisar las propiedades del documento para verificar la fecha de creación.

Source:

Ministerio de Finanzas Públicas. Informe del desempeño de la política fiscal y actividades del primer semestre 2020.  
[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

--

Peer Reviewer  
Opinion: Agree

Comments: La fecha de publicación está descrita en los vínculos al informe.

Government Reviewer  
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Source:

Ministerio de Finanzas Públicas. Informe del desempeño de la política fiscal y actividades del primer semestre 2020.  
[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

--

Peer Reviewer  
Opinion: Agree

Comments: <https://www.minfin.gob.gt/informe-de-medio-ano>

Government Reviewer  
Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Ministerio de Finanzas Públicas. Informe del desempeño de la política fiscal y actividades del primer semestre 2020.  
[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

El documento se encuentra disponible en Word y en Excel. En el siguiente enlace: <https://www.minfin.gob.gt/informe-de-medio-ano>

Peer Reviewer

Opinion: Agree

Comments: Los vínculos a la información cuantitativa contenida en el informe de medio años son los siguientes:

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.docx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.docx)

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.xlsx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.xlsx)

Government Reviewer

Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Ministerio de Finanzas Públicas. Informe del desempeño de la política fiscal y actividades del primer semestre 2020.  
[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

El documento se encuentra disponible en para el público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Informe del desempeño de la política fiscal y actividades del primer semestre 2020.

Source:

Ministerio de Finanzas Públicas. Informe del desempeño de la política fiscal y actividades del primer semestre 2020.  
[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Sin fuente.



Comment:

No existe versión ciudadana del documento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

2019

Source:

Ministerio de Finanzas Públicas. Informe de fin de año 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019 <https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:

a. Six months or less after the end of the budget year

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

Adicionalmente se encuentra el documento denominado Índice de presupuesto abierto, informe de fin de año República de Guatemala al 31 de

diciembre de 2019  
<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.  
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
2/4/2020

Source:  
Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019  
<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:  
--

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
Se determinó la fecha a partir de revisar las propiedades del documento que publicó el MINFIN en la página web, asimismo se tomó en cuenta la fecha de publicación que se consigna en la página del MINFIN.

Source:  
Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019  
<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:  
--

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

Adicionalmente se encuentra el documento denominado Índice de presupuesto abierto, informe de fin de año República de Guatemala al 31 de diciembre de 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

Solamente se encuentra disponible en PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: El Ministerio de Finanzas Públicas además del documento que indica el revisor independiente, emite el Informe de Fin de Año. A continuación el vínculo en que figura dicho documento en versiones pdf, word y excel. El documento puede ser leído por máquinas.

<https://www.minfin.gob.gt/informes-de-fin-de-anio-2a> El nombre oficial es: ÍNDICE DE PRESUPUESTO ABIERTO, INFORME DE FIN DE AÑO, REPÚBLICA DE GUATEMALA AL 31 DE DICIEMBRE DE 2019.

YER-6a. If the YER is not publicly available, is it still produced?

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019  
<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

No aplica, el documento sí está disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El informe de fin de año 2019 y de otros años, están disponibles al público pero no en el vínculo que indica el investigador independiente. Se encuentra en: <https://www.minfin.gob.gt/informes-de-fin-de-ano-2a> Con el nombre ÍNDICE DE PRESUPUESTO ABIERTO INFORME DE FIN DE AÑO REPÚBLICA DE GUATEMALA AL 31 DE DICIEMBRE DE 2019

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Informe de fin de año República de Guatemala al 31 de diciembre de 2019

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019 <https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

Adicionalmente se presenta otro documento:

Ministerio de Finanzas Públicas. Informe de fin de año 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Sin fuente

Comment:

No existe versión ciudadana para este documento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

2019

Source:  
Contraloría General de Cuentas. Ejercicio fiscal 2019  
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Comment:  
--

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:  
a. Six months or less after the end of the budget year

Source:  
Contraloría General de Cuentas. Ejercicio fiscal 2019  
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Comment:  
--

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
25/5/2020

Source:  
Contraloría General de Cuentas. Ejercicio fiscal 2019

<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Se determinó la fecha verificando las propiedades del documento en la página web de la Contraloría General de Cuentas, asimismo, al momento de hacer la consulta se verificó a través de javascript.

Source:

Contraloría General de Cuentas. Ejercicio fiscal 2019  
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Comment:

--

Peer Reviewer

Opinion: Agree

Comments: La Contraloría General de Cuentas no publica la fecha o hace evidente la fecha en que sube su informe de auditoría.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo, efectivamente la CGC no consigna en el portal la fecha de publicación, por lo cual se determinó a través de JavaScript.

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2019>

Source:

Contraloría General de Cuentas. Ejercicio fiscal 2019  
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Comment:

En el área de informes de auditoría se pueden consultar por entidad cada una de las auditorías realizadas. En la página además de encontrar un resumen de auditoría, aparece un menú con las siguientes opciones:

Búsqueda por nombre de entidad

Entidades con denuncias

Entidades con informes de cargos (solicitud de reintegros)

Búsqueda por dictamen de auditor

Algunos ejemplos:

Entidades con denuncias en 2019, según el portal 78 entidades.

Ministerio de Economía  
[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?  
z=OTQxMCZJJjAmQ2U2MTNjNjRFcQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=OTQxMCZJJjAmQ2U2MTNjNjRFcQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==)

Entidades con informes de cargos (solicitud de reintegros)

Secretaría de asuntos administrativos y de seguridad, Presidencia de la República.  
[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?  
z=OTQ2OSZJJjAmQ2U2MTNjNjRFcQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=OTQ2OSZJJjAmQ2U2MTNjNjRFcQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==)

Peer Reviewer

Opinion: Agree

Comments: La información provista en esta página es bastante exhaustiva.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece el comentario del revisor.

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Contraloría General de Cuentas. Informe de auditoría ejercicio fiscal 2019  
<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2019>

Comment:

Todos los documentos se encuentran disponibles únicamente en PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in*



*soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Contraloría General de Cuentas. Ejercicio fiscal 2019

<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Comment:

El informe sí está disponible para el público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Ejercicio fiscal 2019. Informe Ejecutivo. Auditoría a la Liquidación del Presupuesto General de Ingresos y Egresos del Estado

Source:

Contraloría General de Cuentas. Ejercicio fiscal 2019

<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Comment:

--

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:  
b. No

Source:  
Sin fuente

Comment:  
No existe una versión ciudadana del informe.

Peer Reviewer  
Opinion: Agree  
Comments: No lo producen.

Government Reviewer  
Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

Answer:  
a. Yes

Source:  
Ministerio de Finanzas Públicas  
<https://www.minfin.gob.gt/>

Portal de datos abiertos de Guatemala  
<https://datos.minfin.gob.gt/>

Portal de transparencia fiscal  
<http://transparencia.minfin.gob.gt/>

Portales fiscales del MINFIN  
[https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=69&Itemid=1002](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=69&Itemid=1002)

Comment:  
Existen diversos portales fiscales para consulta de información.

Peer Reviewer

Opinion: Agree

Comments: Este enlace lleva a un menú con una serie de portales fiscales que permite evaluar la ejecución presupuestaria desagregada de distintas formas y niveles. [https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=69&Itemid=1002](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=69&Itemid=1002) Está el portal de Sicoin Web que es un portal para usuarios avanzados. <https://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm> , usuario y contraseña: prensa

Government Reviewer

Opinion: Agree

Comments: El Ministerio de Finanzas además de los anteriores, cuenta con los portales siguientes: <https://prestamosexternos.minfin.gob.gt/>  
[https://www.minfin.gob.gt/index.php?option=com\\_content&view=article&id=6387](https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=6387) <https://portalong.minfin.gob.gt/>  
<https://portalfideicomisos.minfin.gob.gt/> <https://portalgl.minfin.gob.gt/> <https://www.guatecompras.gt/>  
<https://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Ministerio de Finanzas Públicas

Datos abiertos MINFIN

<https://datos.minfin.gob.gt/group/presupuesto-general>

Portal de Transparencia Fiscal

<http://transparencia.minfin.gob.gt/>

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Ministerio de Finanzas Públicas

Datos abiertos MINFIN

<https://datos.minfin.gob.gt/group/presupuesto-general>

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

Portal de Transparencia Fiscal

<https://transparencia.minfin.gob.gt/index.php/administracion-central/ingresos>

Comment:

En el portal de Transparencia fiscal se pueden apreciar gráficamente los datos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org/8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

Congreso de la República de Guatemala.

Constitución Política de la República de Guatemala

[https://www.congreso.gob.gt/assets/uploads/congreso/marco\\_legal/ab811-cprg.pdf](https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf)

Reforma la Ley Orgánica del Presupuesto, Decreto 101-97  
[https://www.congreso.gob.gt/detalle\\_pdf/decretos/727#gsc.tab=0](https://www.congreso.gob.gt/detalle_pdf/decretos/727#gsc.tab=0)

Decreto 31-2002. Ley Orgánica de la Contraloría General de Cuentas.  
[https://www.congreso.gob.gt/detalle\\_pdf/decretos/272#gsc.tab=0](https://www.congreso.gob.gt/detalle_pdf/decretos/272#gsc.tab=0)

Ministerio de Finanzas Públicas. Ley orgánica del presupuesto  
[http://minfin.gob.gt/images/downloads/leyes\\_presupuesto/leyes\\_reglamentos/decreto101-97.pdf](http://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf)

Comment:

Las leyes que guían el presupuesto en el país son:

Capítulo IV. Régimen financiero contenido en la Constitución Política de la República de Guatemala. Artículos del 237 al artículo 243.

Ley Orgánica del Presupuesto. Decreto No.101-97 del Congreso de la República de Guatemala - Acuerdo Gubernativo No.540-2016, Reglamento de la Ley Orgánica del Presupuesto. En esta ley se detalla todo lo referente al presupuesto.

Reforma la Ley Orgánica del Presupuesto, Decreto 101-97 del Congreso de la República, reforma el artículo 26 bis, referente a las constancias de disponibilidad presupuestaria y financiera; el artículo 38, referente a los saldos en efectivo y el artículo 45 bis referente a los desembolsos a favor de los Consejos Departamentales de Desarrollo.; adiciona un párrafo final al artículo 32 bis.

En lo referente a la auditoría. Existe el Decreto 31-2002. Ley Orgánica de la Contraloría General de Cuentas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GO-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

Congreso de la República de Guatemala.

Constitución Política de la República de Guatemala.

[https://www.congreso.gob.gt/assets/uploads/congreso/marco\\_legal/ab811-cprg.pdf](https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf)

Ley de acceso a la información Pública. Decreto 57-2008.

[https://www.congreso.gob.gt/detalle\\_pdf/decretos/13082](https://www.congreso.gob.gt/detalle_pdf/decretos/13082)

Ley para el fortalecimiento de la transparencia fiscal y la gobernanza de la Superintendencia de Administración Tributaria.

[https://www.congreso.gob.gt/detalle\\_pdf/decretos/13429#gsc.tab=0](https://www.congreso.gob.gt/detalle_pdf/decretos/13429#gsc.tab=0)

Decreto 12-2002 Código Municipal.

[https://www.congreso.gob.gt/detalle\\_pdf/decretos/252](https://www.congreso.gob.gt/detalle_pdf/decretos/252)

Decreto 11-2002. Ley de consejos de desarrollo urbano y rural. Establece que el sistema de Consejos de Desarrollo es el medio principal de participación de la población

[https://www.congreso.gob.gt/detalle\\_pdf/decretos/231](https://www.congreso.gob.gt/detalle_pdf/decretos/231)

Comment:

Desde 2008 existe en Guatemala una ley que permite el acceso a la información pública, en los últimos dos años algunos sectores han buscado modificar dicha ley con el objeto de reducir sus competencias, sin embargo, esto no se ha logrado.

Con relación a la transparencia, también existe la ley para el fortalecimiento y la transparencia fiscal y la gobernanza de la administración tributaria.

En el tema de la participación y consulta ciudadana se encuentran las siguientes leyes:

Código Municipal y la ley de Consejos de Desarrollo Urbano y Rural, en ambas se establecen mecanismos de participación para la población, asimismo, en la Constitución Política de la República de Guatemala en el capítulo III Régimen de control y fiscalización artículos 232 a 236 se establecen espacios de participación ciudadana.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

*GUIDELINES:*

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

Ministerio de Finanzas Públicas.

Proyecto de Decreto. Pág. 10 y 11

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Proyecto%20Decreto.pdf>

Cuadros globales. Cuadro 5, pág. 5.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

Se encuentra la clasificación administrativa del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

*GUIDELINES:*

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut*

across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

Ministerio de Finanzas Públicas.

Cuadros globales. Cuadro 8, pág. 8.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

En el cuadro 8 se encuentra la clasificación funcional del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

*GUIDELINES:*

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

Ministerio de Finanzas Públicas.

Cuadros globales. Cuadro 8 y cuadro 9, pág. 8.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

La clasificación se basa en el manual de Clasificaciones Estadísticas del FMI, es decir, se encuentra alineada con los estándares internacionales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Ministerio de Finanzas Públicas.

Cuadros globales. Cuadro 4, pág. 4. Cuadro 9, Pág. 8

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

En ambos cuadros se puede ver la clasificación económica del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

Ministerio de Finanzas Públicas.

Cuadros globales. Cuadro 4, pág. 4. Cuadro 9, Pág. 8

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

La clasificación es compatible con los estándares internacionales, particularmente lo establecido por el FMI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

**GUIDELINES:**

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented.

**Source:**

Ministerio de Finanzas Públicas. Décima segunda parte. Presupuesto de Egresos.  
<https://www.minfin.gob.gt/images/archivos/proypre21/Instituciones%202020.htm>

**Comment:**

En este apartado se encuentra a detalle el presupuesto de egresos para cada institución, en donde se pueden identificar todos los programas y subprogramas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

**Answer:**

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

**Source:**

Ministerio de Finanzas Públicas. Sexta Parte. Presupuesto multianual. Cuadro No. 2, Pág. 18

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/02-09-2020%20-%20Multianual.pdf>

Comment:

En el cuadro citado se encuentra el presupuesto multianual bajo la clasificación administrativa del gasto, sin embargo, no se presenta la clasificación funcional y la clasificación económica del gasto.

Peer Reviewer

Opinion: Agree

Comments: Aunque el cuadro 3 del proyecto de presupuesto multianual hace una presentación del sub grupo de gasto, que podría, no es la clasificación económica detallada per se (Página 19 ). También está la tabla Situación financiera del Estado, pero al igual que la anterior, es un dato aproximado pero no exacto del gasto económico. Página 29 Aparece el gasto por finalidad y un resumen de los principales del gasto funcional del proyecto en la página 26 y 27, sin embargo no tiene el detalle completo.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/02-09-2020%20-%20Multianual.pdf>

Government Reviewer

Opinion: Agree

Comments: El presupuesto multianual se presenta por cinco años.

Researcher Response

De acuerdo con los comentarios

IBP Comment

IBP agradece el contexto adicional proporcionado por el revisor. Se mantiene la respuesta actual de "c".

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Source:

Ministerio de Finanzas Públicas. Sexta Parte. Presupuesto multianual. Cuadro No. 2, Pág. 18

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/02-09-2020%20-%20Multianual.pdf>

Comment:

Únicamente se puede encontrar la clasificación administrativa del gasto.

Peer Reviewer

Opinion: Agree

Comments: Aplica el mismo comentario anterior: Aunque el cuadro 3 del proyecto de presupuesto multianual hace una presentación del sub grupo de gasto, que podría, no es la clasificación económica detallada per se (Página 19 ). También está la tabla Situación financiera del Estado, pero al igual que la anterior, es un dato aproximado pero no exacto del gasto económico. Página 29 Aparece el gasto por finalidad y un resumen de los principales del gasto funcional del proyecto en la página 26 y 27, sin embargo no tiene el detalle completo.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/02-09-2020%20-%20Multianual.pdf>

Government Reviewer

Opinion: Agree

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

*GUIDELINES:*

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several*

subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

c. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

Source:

Ministerio de Finanzas Públicas. Sexta Parte. Presupuesto multianual. Pág. 12 Cuadro 1, Cuadro 4 a cuadro 10 de las págs. 20 a 24.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/02-09-2020%20-%20Multianual.pdf>

Comment:

Se presentan algunos programas relevantes, desde los relacionadas con la pandemia, hasta temas como seguridad, desarrollo social, educación, salud e infraestructura.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

Ministerio de Finanzas Públicas.

Séptima parte. Presupuesto de Ingresos. Cuadro 2, pág. 4.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%204%20a%20administrativo%2020.0/Separata%20Presupuesto%20de%20Ingresos%20V16%20color.pdf>

Cuadros globales. Cuadro 3, pág. 3.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

En la séptima parte se presenta a detalle el presupuesto de ingresos, a partir de la pág. 4 del documento se encuentran las fuentes individuales de los ingresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

Ministerio de Finanzas Públicas.

Séptima parte. Presupuesto de Ingresos. Cuadro 2, pág. 4. Bajo el Numeral 11 Ingresos No Tributarios

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%204%20a%20administrativo%2020.0/Separata%20Presupuesto%20de%20Ingresos%20V16%20color.pdf>

Comment:

En el cuadro citado, en la página 5 a página 6, se encuentra el detalle de los ingresos no tributarios, el total de los Ingresos No Tributarios para 2021 se estimaron en Q563,858,220, de los cuales en la línea 9, aparece, Otros Ingresos no Tributarios bajo el renglón 90 Otros Ingresos No tributarios, se tiene un monto de Q84,043,000, lo que representa un 14% de los ingresos no tributarios totales, de esa cuenta, siguiendo lo estipulado en la metodología de la encuesta, si bien se acepta un rubro de este tipo, el mismo no puede exceder el 3% del total de este tipo de ingresos, de esa cuenta, la respuesta es B, toda vez deberían desagregarse más los mismos.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Comments: Estoy de acuerdo con el comentario, pero no con la respuesta, a mi consideración es b.; dado que es un 14.9% lo que no se explica del presupuesto y más dos tercios (66%) si están explicados, es decir en el presente proyecto de presupuesto se explicaba contablemente en un 85.1% del total consignado como ingresos no tributarios.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Comments: En los ingresos no tributarios figuran los denominados "otros ingresos no tributarios" y se clasifican ahí no por el monto o para que no se vean, sino porque no corresponden a otro tipo de tributo, es decir, no pueden clasificarse en otro tipo de ingreso no tributario por su naturaleza.

Researcher Response

Tal como confirma el revisor independiente, la metodología es clara al plantear que la clasificación de Otros ingresos no tributarios no deben exceder el 3%, sin embargo la información que se presenta dicho rubro ronda el 15%, de esa cuenta se mantiene la respuesta en B, ya que no hay evidencia que permita seleccionar la opción A, en este caso, debería especificarse la naturaleza del ingreso tributario y hacer una clasificación específica para no utilizar el rubro "otros".

IBP Comment

IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "b". Favor tomar en cuenta que aun cuando el revisor independiente indica estar en desacuerdo con la respuesta, este sugiere una "b", la cual fue la respuesta original del investigador.

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

Ministerio de Finanzas Públicas.

Sexta Parte. Presupuesto multianual. Cuadro 15. Pág. 29.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/02-09-2020%20-%20Multianual.pdf>

Comment:

En el cuadro citado se encuentra el presupuesto multi anual para dichas categorías.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

Ministerio de Finanzas Públicas.

Sexta Parte. Presupuesto multianual. Cuadro 15. Pág. 29.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/02-09-2020%20-%20Multianual.pdf>

Comment:

La información se presenta agregada para cada categoría, no se presenta de forma individual cada fuente de ingreso.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

Ministerio de Finanzas Públicas.

Cuadros globales. Cuadro 2 y cuadro 3, páginas 2 y 3 respectivamente.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Servicios de la Deuda Pública. Pág. 2 a 4. Cuadros 2, 3, 4 y 5.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%203%20a%20Administrativo%2018.30/01-09-2020%20-%20Separata%20Deuda%20P%C3%ABlica%20final.pdf>

**Comment:**

Efectivamente se encuentran las estimaciones de la deuda en las tres estimaciones, particularmente el documento sobre servicios de la deuda pública tiene el detalle de la misma.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

Source:

Ministerio de Finanzas Públicas.

Cuadros globales. Cuadro 2 y cuadro 3, páginas 2 y 3 respectivamente.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Servicios de la Deuda Pública. Pág. 2 a 4. Cuadros 2, 3, 4 y 5.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%203%20a%20Administrativo%2018.30/01-09-2020%20-%20Separata%20Deuda%20P%C3%BAblica%20final.pdf>

Comment:

Se presentan tanto en el presupuesto de ingresos como en el de egresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.*

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Ministerio de Finanzas Públicas.

Servicios de la Deuda Pública. Pág. 2. Cuadro 1.  
<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%203%20a%20Administrativo%2018.30/01-09-2020%20-%20Separata%20Deuda%20P%C3%BAblica%20final.pdf>

**Comment:**

Aunque en el cuadro 1 se muestra la deuda interna y externa, no se incluye información sobre el perfil de vencimiento, tampoco se pueden ver las tasas de interés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

**Answer:**

Whether the debt is domestic or external

**Source:**

Ministerio de Finanzas Públicas.

Servicios de la Deuda Pública. Pág. 2. Cuadro 1.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%203%20a%20Administrativo%2018.30/01-09-2020%20-%20Separata%20Deuda%20P%C3%BAblica%20final.pdf>

**Comment:**

Aparece la deuda interna y externa, y aunque se puede ver el monto de los intereses, se desconoce cuál es la tasa de interés, así como el perfil de vencimiento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*



Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

Ministerio de Finanzas Públicas.

Segunda Parte. Exposición General de Motivos. Pág. 12

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Exposici%C3%B3n%20de%20motivos%202021.pdf>

Comment:

El documento presenta un análisis preliminar respecto a las variables macroeconómicas principales tanto del entorno internacional como nacional.

A partir de la pág. 12 se presenta el apartado denominado: 1.3 Desempeño Macroeconómico Nacional y Perspectivas.

PIB nominal y crecimiento real del PIB e Inflación Pág. 13

Nivel del PIB Nominal Pág. 51, así como otras variables del contexto macro.

Sin embargo, hace falta la tasa de interés, por lo tanto la respuesta es B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

Ministerio de Finanzas Públicas.

Segunda Parte. Exposición General de Motivos. Pág. 12

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Exposici%C3%B3n%20de%20motivos%202021.pdf>

Comment:

Adicionalmente se presentan datos del comercio internacional balanza comercial y sector externo (pág. 14), el IMAE (pág. 13), información sobre remesas y reservas monetarias internacionales (cuadro 10 pág. 15), información de ingresos, deuda, entre otros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements.

**Source:**

Ministerio de Finanzas Públicas. Décimo primera parte. Consideraciones acerca de riesgos fiscales.  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%204%20a%20administrativo%2020.0/02-09-2020%20Separata%20Riesgos%20Fiscales%20presupuesto%202021%20preliminar%20al%200109%20Resumida.pdf>

Pág. 10 Gráfica 8 y 1 Pág. 12 Gráfica 12 PIB Real

Pág. 14 Gráfica 17 Tasa de interés

Pág. 36 Gráfica 36 Inflación

**Comment:**

El documento detalla las principales variables macroeconómicas y su analizan cómo se puede afectar el desempeño de la política fiscal, adicionalmente incorpora un análisis de riesgo vinculado al SARS-CoV-2.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Durante una verificación de consistencia de IBP, para asegurar consistencia metodológica y entre países, se reconsidera la información presentada para esta pregunta y se modifica esta respuesta de "A" a "C", dado que a pesar de que se presenta una cantidad substancial de información sobre los riesgos fiscales la misma se centra en 2019 y 2020. Se califica "C" dado que hay información prospectiva sobre el impacto de los supuestos macroeconómicos en la deuda para 2021.

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people’s lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on the impact of new policy proposals.

**Answer:**

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

**Source:**

Ministerio de Finanzas Públicas. Exposición general de motivos. Apartado 2.1 Vinculación con las prioridades del gobierno. Págs. 18-25  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%20%20a%20Administrativo/Exposici%C3%B3n%20de%20motivos%202021.pdf>

**Comment:**

En el documento se presenta una explicación narrativa del Plan Nacional de Innovación y Desarrollo (PLANID) y su operativización a través de la aprobación de la Política General de Gobierno (PGG) 2020-2024 Acuerdo o Gubernativo 32-2020.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

Comments: Se adjunta una separata denominada Reactivación Económica y social 2021-2025 que contiene un detalle de las políticas y programas que se tienen previsto implementar para contrarrestar los efectos adversos, sociales y económicos, provocados principalmente por efectos de la pandemia del Covid-19. <https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

**Researcher Response**

En la separata a la que se refiere el revisor del gobierno, efectivamente se pueden ver las acciones implementadas durante la emergencia sanitaria por la pandemia del SARS-CoV-2, se menciona para algunos ministerios como MSPAS, MAGA, y MICIVI por ejemplo algunas acciones a realizar, pero la pregunta para responder B, debería incluir todas las nuevas políticas propuestas por el gobierno, lo cual no se refleja en dicho documento, de esa cuenta la respuesta se mantiene en C, ya que se muestran algunas pero no todas las nuevas políticas. El enlace proporcionado por el gobierno puede servir también como fuente para argumentar la respuesta C.

18. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people’s lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

Ministerio de Finanzas Públicas. Exposición general de motivos. Apartado 2.1 Vinculación con las prioridades del gobierno. Págs. 18-24  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Exposici%C3%B3n%20de%20motivos%202021.pdf>

Comment:

Se presenta un análisis sobre algunos de los efectos en los ingresos de las nuevas políticas, pero no se encuentra el detalle de todos.

Peer Reviewer

Opinion: Agree

Comments: Con excepción de los programas por Covid-19, difícilmente se muestra la aplicación de nuevas políticas. Se tiene que estar muy cercano a la temática de cada ministerio como para lograr identificarlas.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario del revisor.

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadros 4 y 5.  
<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

Se presenta la información para la clasificación económica y administrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented for BY-1.

**Source:**

Ministerio de Finanzas Públicas. Décima segunda parte. Presupuestos de egresos por institución.  
<https://www.minfin.gob.gt/images/archivos/proypre21/Instituciones%202020.htm>

**Comment:**

En el apartado se encuentran en detalle para cada una de las entidades todos los gastos incluyendo BY-1.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

**GUIDELINES:**

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

**Answer:**

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Ministerio de Finanzas Públicas. Décima segunda parte. Presupuestos de egresos por institución.  
<https://www.minfin.gob.gt/images/archivos/proypre21/Instituciones%202020.htm>

**Comment:**

Se presentan el presupuesto vigente, es decir se tiene el dato actualizado para BY-1.

**Peer Reviewer**

Opinion: Agree

Government Reviewer  
Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

**Source:**

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadros 4 y 5.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

**Comment:**

Para BY-2 (2019) se presentan las clasificaciones económica y administrativa.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

**Answer:**

Administrative classification

Economic classification

**Source:**

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadros 4 y 5.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

**Comment:**

Falta presentar la clasificación funcional.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

d. No, expenditures are not presented by program for BY-2 and prior years.

**Source:**

Ministerio de Finanzas Públicas. Décima segunda parte. Presupuestos de egresos por institución.  
<https://www.minfin.gob.gt/images/archivos/proypre21/Instituciones%202020.htm>

**Comment:**

No se presentan gastos para BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadros 4 y 5.  
<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

**Comment:**

En este caso se presentan los gastos reales ejecutados para 2019, el cual corresponde al BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadros 2 y 3.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

**Comment:**

Se presenta el detalle de los ingresos para BY-1.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadros 3.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

**Comment:**

En el cuadro citado se presentan fuentes individuales de ingresos para BY-1.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?



**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadros 2 y 3.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

**Comment:**

En el documento se presentan los datos actualizados al 31 de julio de 2020 con las metas de recaudación actuales, es decir, lo que se pretende recaudar en el año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadros 2 y 3.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

**Comment:**

La información refleja lo que se ejecutó realmente para BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Source:**

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadro 3.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

Para BY-2 se presentan las fuentes individuales de ingresos que realmente fueron ejecutadas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadros 2 y 3.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

Se presentan los ingresos ejecutados para 2019 (BY-2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether*

the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Ministerio de Finanzas Públicas. Segunda Parte. Exposición general de motivos. Situación de la deuda pública. Pág. 49-54  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Exposici%C3%B3n%20de%20motivos%202021.pdf>

Comment:

Deuda total pendiente BY-1 Pág. 51 Serie de Gráficos 18  
Monto de la nueva deuda BY-1 Pág. 51 y Pág. 53 Cuadro 2  
Intereses pagados Tabla 1. Pág. 54  
Deuda interna y externa Pág. 51

Se omiten datos de las tasas de interés, así como el perfil de vencimiento de la deuda.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

**GUIDELINES:**

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Ministerio de Finanzas Públicas. Cuadros globales. Cuadro 2 y 3.  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

Se presenta lo ejecutado 2019, lo aprobado 2020 y lo recomendado 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

Ministerio de Finanzas Públicas. Evaluación de Transparencia Fiscal. Fondo Monetario Internacional  
[https://minfin.gob.gt/images/archivos/transparencia/guatemala\\_transparencia\\_fiscal.pdf](https://minfin.gob.gt/images/archivos/transparencia/guatemala_transparencia_fiscal.pdf)

Comment:

Según la evaluación del FMI en el país hay 125 unidades extrapresupuestarias, sin embargo, no se presenta información al respecto en el documento presupuestario. Aunque la evaluación es del año 2016, dichas unidades extrapresupuestarias siguen vigentes en el país, de allí que no cambie la respuesta.

Peer Reviewer

Opinion: Agree

Comments: Tal como se menciona en la fuente utilizada, existen unidades que pueden clasificarse como extrapresupuestarias, se han hecho esfuerzos por que estas aparezcan en el Sistema de Contabilidad Integrada del Estado (descentralizadas y centralizadas). No obstante no aparecen en los documentos que respaldan al proyecto de presupuesto o a los informes periódicos (que para el presente cuestionario son denominados In Year Reports y finales o de liquidación de la ejecución presupuestaria).

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario de ampliación.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

Ministerio de Finanzas Públicas.

<https://minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Comment:

Se presentan datos para el gobierno central, sin embargo no se incluyen los datos extrapresupuestarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:

Ministerio de Finanzas Públicas. Décima Parte. Presupuesto de Egresos. Obligaciones del Estado a cargo del tesoro. Cuadro 5, Pág. 9-11  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/11130018%20SEPARATA%20Integrada.pdf>

Detalle de Presupuesto de Entidades descentralizadas.

[https://minfin.gob.gt/images/downloads/presupuesto\\_descentralizadas/2021des/Inicio%201.htm](https://minfin.gob.gt/images/downloads/presupuesto_descentralizadas/2021des/Inicio%201.htm)

Detalle por municipalidades: Portal Gobiernos Locales.

<https://portalgl.minfin.gob.gt/>

Comment:

Se presentan las transferencias que el gobierno central hace a entidades autónomas y descentralizadas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: En el proyecto de presupuesto o propuesta del Ejecutivo, en cada uno de los documentos que brinda información por institución, figura un cuadro que muestra el detalle o desagregación de las transferencias corrientes y/o de capital. La ruta es proyecto de presupuesto, documentos editables, presupuesto de egresos y luego se selecciona la institución que se desea consultar y se busca el cuadro "Aportes por Transferencias Corrientes". <https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto>

Researcher Response

La pregunta hace referencia a las transferencias intergubernamentales que realiza el gobierno central, en el comentario del gobierno se hace referencia a las transferencias que las entidades ministeriales o secretarías realizan a otras entidades, sean públicas o privadas. De allí que la respuesta seleccionada se mantiene en C.

IBP Comment

IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "c".

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial

impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadro 10 y 11. Pág. 9

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

Se presentan datos del presupuesto por región.

Peer Reviewer

Opinion: Agree

Comments: Los únicos, en la parte del proyecto de presupuesto de Gestión por resultados muestran una serie de indicadores por ministerio, pero no le asocian montos del presupuesto.

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%204%20a%20administrativo%2020.0/Separata%20de%20Producci%C3%B3n.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Other displays of expenditure (please specify)

Source:

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadro 10 y 11. Pág. 9

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%206%20a%20Administrativo/Cuadros%20globales%2001-9-2020.pdf>

Comment:

Se presentan datos de cuanto se destina por región en educación y salud.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Se presentan datos por región geográfica.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

Ministerio de Finanzas Públicas. Obligaciones del Estado a Cargo del Tesoro. Cuadro No. 4. Pág. 7 y 8, Cuadro No. 5. Pág. 9-11.  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/11130018%20SEPARATA%20Integrada.pdf>

Comment:

En el primer cuadro citado, se presenta información agregada de las transferencias, mientras que en el Cuadro 5 se brinda un mayor detalle de las transferencias a empresas públicas financieras y no financieras. Sin embargo, no se encuentra una explicación narrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.



Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Ministerio de Finanzas Públicas. Obligaciones del Estado a Cargo del Tesoro. Fideicomiso del Transporte de la Ciudad de Guatemala. Renglón 565, Pág. 11.

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/11130018%20SEPARATA%20Integrada.pdf>

Comment:

No se presenta información sobre actividades cuasifiscales. Particularmente lo relacionado con fideicomisos, un ejemplo es el subsidio al transporte por Q190 millones (referido en la cita de arriba), no hay mayor información al respecto. Según el artículo 133 de la Constitución Política de la República de Guatemala, le prohíbe al Banco de Guatemala financiar al Gobierno Central. Además desde 1990, esta institución como prestamista de última instancia, solo puede prestarle a los bancos privados únicamente por problemas de liquidez de corto plazo, de lo contrario no lo puede hacer. La Ley Orgánica del Presupuesto artículo 26 bis y 29 del reglamento, obliga al Estado a emitir Certificados de Disponibilidad Presupuestaria y Financiera (CDF) a fin de que no se realicen gastos que no tengan fondos para ejecutarse, por lo que se prohíben las erogaciones cuasifiscales. Sin embargo, existen los fideicomisos que realizan actividades cuasifiscales y son un espacio poco transparente. La respuesta va acorde a la "Guía para la transparencia en las finanzas públicas: Buscar más allá del presupuesto central", en especial el apartado sobre las actividades cuasifiscales.

Peer Reviewer

Opinion: Agree

Comments: En sentido estricto, en Guatemala no existen actividades cuasifiscales, por las restricciones de ley. No obstante, tal como lo menciona el investigador, existen algunos fideicomisos que pueden ser categorizados como tal y que no aparecen en ningún documento de respaldo al proyecto del presupuesto.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

*GUIDELINES:*

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- *A listing of the financial assets; and*
- *An estimate of their value.*

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

Answer:

d. No, information related to financial assets is not presented.

Source:

Ministerio de Finanzas Públicas. Sexta Parte. Presupuesto de Ingresos. Cuadro No. 2, Renglón 15 Rentas de la propiedad

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%204%20a%20administrativo%2020.0/Separata%20Presupuesto%20de%20Ingresos%20V16%20color.pdf>

Comment:

Si bien en el documento se aprecia de forma agregada los intereses por depósitos, disminución de otros activos financieros, saldos de caja, no se presenta el stock de activos financieros y además la información que se presenta sobre los flujos no se cuenta con el detalle o listado de cada uno de los activos financieros.

Peer Reviewer

Opinion: Agree

Comments: Es de conocimiento público que el Estado tiene propiedad sobre activos financieros, no obstante en la revisión no se observó información como la que requiere la pregunta.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario de respaldo del revisor.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.*

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Ministerio de Finanzas Públicas. Sexta Parte. Presupuesto de Ingresos. Cuadro No. 2.

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%204%20a%20administrativo%2020.0/Separata%20Presupuesto%20de%20Ingresos%20V16%20color.pdf>

Comment:

Se presentan los datos de activos no financieros, como rentas de la propiedad y venta de bienes y servicios de la administración pública pero únicamente los flujos esperados, sin embargo no se presenta el stock de activos no financieros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**

d. No, estimates of expenditure arrears are not presented.

**Source:**

Sin fuente.

**Comment:**

El documento no presenta este tipo de información. Es necesario señalar que en la práctica sí existen algunos atrasos, pero los mismos no figuran en los documentos presupuestarios clave, aunque quedan registrados en el SICOIN WEB y deben contar con respaldo presupuestario, es decir siempre que los mismos hayan tenido presupuesto asignado el año anterior, y también cuotas de compromiso y devengado.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp/>

[content/uploads/Looking-Beyond-the-Budget.pdf](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml)) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

Ministerio de Finanzas Públicas. Décima primera parte. Consideraciones acerca de riesgos fiscales.

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%204%20a%20administrativo%2020.0/02-09-2020%20Separata%20Riesgos%20Fiscales%20presupuesto%202021%20preliminar%20al%20109%20Resumida.pdf>

Comment:

En el documento de riesgos fiscales se hace análisis sobre algunos pasivos contingentes, estos se enfocan particularmente en el apartado 5.

Riesgos fiscales específicos, en lo que resaltan la pandemia y los riesgos por desastres naturales. Sin embargo no se incluye con detalle los pasivos contingentes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is

presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Ministerio de Finanzas Públicas. Décima primera parte. Consideraciones acerca de riesgos fiscales. Apartado 3. Riesgos fiscales de la Deuda Pública.

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%20a%20administrativo%2020.0/02-09-2020%20Separata%20Riesgos%20Fiscales%20presupuesto%202021%20preliminar%20al%20109%20Resumida.pdf>

Comment:

Se presenta información proyectada a 2025, en especial en lo relacionado a la deuda, sin embargo, se excluye información sobre variables demográficas.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Comments: Si tomamos las definiciones provistas en la Guía al Cuestionario del Presupuesto Abierto adjunto a esta revisión o a la guía para la transparencia de las finanzas públicas que indica: "Los pasivos futuros son estimaciones de costos futuros de programas gubernamentales vigentes que inciden en las políticas y resultados fiscales de mediano y largo plazo." (IBP 2012. p. 29). El proyecto de presupuesto actual no provee ninguna estimación en esta línea. No lo hace en el proyecto de presupuesto multianual, ni en la sección de riesgos fiscales. A lo sumo, se hacen proyecciones de gastos a programas ya existentes o nuevos a partir del crecimiento natural del presupuesto. Las estimaciones de de riesgos provista en el proyecto de presupuesto hace un análisis bastante profundo y bueno del histórico y situacional de indicadores mundiales, macroeconómicos, fiscales y de mercados, entre otros más. Incluso profundiza en lo sucedido en los últimos diez años, Pero, independientemente de la profundidad y calidad del análisis en el informe de riesgos, la vinculación con el presupuesto tanto de gastos o ingresos es muy vaga o casi nula. No hay una proyección más allá de cinco años (y eso en la sección del proyecto de presupuesto multianual). En todo caso, el análisis de la deuda pública si es adecuado, tanto en temporalidad como en vinculación con las variables que le atañe.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario del revisor, efectivamente no cubre un período de 10 años, por lo cual se cambia la respuesta a "d".

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. La respuesta se ha actualizado de "c" a "d".

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

Ministerio de Finanzas Públicas. Séptima Parte. Presupuesto de Ingresos. Cuadro 3 y Cuadro 5.

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%20a%20administrativo%2020.0/Separata%20Presupuesto%20de%20Ingresos%20V16%20color.pdf>

Comment:

Una detalle de las donaciones se encuentra en el apartado Donaciones, Pág. 12, específicamente en el cuadro 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

*Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:*

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

Ministerio de Finanzas Públicas. Estimación de devolución del crédito fiscal y gasto tributario.  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/14.%2022-08-2020%20-%20Estimaci%C3%B3n%20de%20la%20Devoluci%C3%B3n%20del%20Cr%C3%A9dito%20Fiscal%20y%20Gasto%20Tributario.pdf>

Comment:

Se omite información sobre los beneficiarios individuales o jurídicos de la devolución fiscal, faltan detalles importantes, particularmente la justificación social, el propósito del gasto tributario, así como quiénes se benefician de las exenciones y exoneraciones tributarias.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Durante una verificación de consistencia de IBP, para asegurar consistencia metodológica y entre países, se reconsidera la información presentada para esta pregunta y se modifica esta respuesta de "B" a "C", dado que a pesar de que se presenta información sobre la estimación, falta información esencial sobre los gastos tributarios, como el propósito e información sobre los beneficiarios.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

**Answer:**

c. Yes, estimates of some but not all earmarked revenues are presented.

**Source:**

Ministerio de Finanzas Públicas. Séptima parte. Presupuesto de Ingresos. Cuadro No. 4 y No. 5  
<https://minfin.gob.gt/images/archivos/propre21/DOCUMENTOS/Traslado%204%20a%20administrativo%2020.0/Separata%20Presupuesto%20de%20Ingresos%20V16%20color.pdf>

**Comment:**

Una referencia se encuentra en el apartado de donaciones y préstamos externos, adicionalmente se puede ver lo referido al IVA-Paz, sin embargo, no se presenta el detalle de todos los ingresos con destino específico.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

**Answer:**

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

Ministerio de Finanzas Públicas. Novena parte. Indicadores de producto y resultado.  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/17.%2031-08-20%20Separata%20indicadores%20final.pdf>

Comment:

En el documento se presentan datos de las entidades gubernamentales, sin embargo no tienen una descripción narrativa.

Peer Reviewer

Opinion: Agree

Comments: De hecho, el documento referido, presenta los indicadores de producto y resultado por ministerio, pero no presenta montos o una vinculación propia al presupuesto. De hecho, se considera que la respuesta a la pregunta debiese ser la c. o la d. No obstante se concuerda con la respuesta porque los indicadores son bastante específicos y de mediano plazo, es importante recomendar acá que estos cuadros debiesen tener información financiera, con ello también se subsanarían las deficiencias presentadas en la pregunta 43.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Comments: Existe la separata denominada Exposición de Motivos que explica la forma de articulación del presupuesto, con la Política General de Gobierno. <https://www.minfin.gob.gt/images/archivos/proypre21/Inicio%201.htm>

Researcher Response

Si bien existe la Separata Exposición de Motivos, no queda claramente establecida la vinculación entre objetivos y como ha indicado el revisor independiente, no hay vinculación con el presupuesto, no se presentan montos específicos, por lo que la respuesta queda en "c", toda vez no se cumplen con los requisitos o requerimientos para una respuesta superior.

IBP Comment

IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "C".

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

Ministerio de Finanzas Públicas. Novena parte. Indicadores de producto y resultado.  
<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/17.%2031-08-20%20Separata%20indicadores%20final.pdf>

Comment:

El documento no incluye una descripción narrativa.



Peer Reviewer

Opinion:

Comments: El documento referido, presenta los indicadores de producto y resultado por ministerio, pero no presenta montos o una vinculación propia al presupuesto. Se considera que la respuesta a la pregunta debiese ser la c. o la d. No obstante se decidió avalar la respuesta porque los indicadores son bastante específicos al menos al año 2025, es importante recomendar acá que estos cuadros debiesen tener información financiera, con ello también se subsanarían las deficiencias presentadas en la pregunta 43.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con lo planteado por el revisor independiente, no existe una vinculación que estime montos entre objetivos y políticas específicas, de allí que la respuesta se cambió a C.

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. La respuesta se ha actualizado de "b" a "c".

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Ministerio de Finanzas Públicas. Décima Parte Presupuesto de egresos por institución.

<https://minfin.gob.gt/images/archivos/propre2019/paginas/8%20egresos%20instituciones%202019.htm>

Comment:

No se presentan datos sobre los insumos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Comments: Se agrega una separata denominada Gestión por Resultados que contiene: a) Metodología de la Gestión por Resultados. b) Indicadores de Producto y Resultados. c) Producción y Metas por Institución. En su conjunto, vinculación de la producción física con las asignaciones

presupuestarias por entidad y por programa institucional.

Researcher Response

En la separata citada por el revisor del gobierno hace alusión a las metas y resultados fundamentalmente, se presenta información en términos porcentuales como parte de los resultados, y en cuanto a las metas se hace referencia específicamente a eventos, documentos o personas, sin embargo, la pregunta indaga sobre qué insumos son aportados para lograr dichas metas y resultados, y esta información no se refleja en ningún documento, por lo que la respuesta se mantiene en "d".

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

Answer:

b. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

Source:

Ministerio de Finanzas Públicas. Indicadores de producto y resultado.

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/17.%2031-08-20%20Separata%20indicadores%20final.pdf>

Ejemplo: Presupuesto de Egresos por institución. Ministerio de Educación

[https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%20Separata%20Mineduc%202021%20\(01-09-2020\)\\_VF.pdf](https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%20Separata%20Mineduc%202021%20(01-09-2020)_VF.pdf)

Comment:

El documento presenta algunos datos sobre resultados para algunas entidades. Adicionalmente, en el presupuesto de egresos por institución se presentan algunos resultados, como el caso citado del MINEDUC.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Comments: Se agrega una separata denominada Gestión por Resultados que contiene: a) Metodología de la Gestión por Resultados. b) Indicadores de Producto y Resultados. c) Producción y Metas por Institución. En su conjunto, vinculación de la producción física con las asignaciones presupuestarias por entidad y por programa institucional.

Researcher Response

Si bien se encuentran algunos datos no financieros en el documento citado, no se reflejan para algunos programas específicos, sin embargo, se cambia la respuesta a "b", ya que el documento citado por el revisor del gobierno efectivamente muestra más datos no financieros para las unidades administrativas.

IBP Comment

De acuerdo con los lineamientos de la pregunta 50, se espera evidenciar la disponibilidad de información no financiera sobre resultados para el año presupuestario. La información no financiera sobre resultados puede incluir datos sobre productos y resultados. Dado que en la separata Gestión por Resultados, documento 3. PRODUCTOS, SUBPRODUCTOS Y METAS POR INSTITUCIÓN, se visualiza información sobre productos para algunos programas, se modifica la respuesta de "c" a "b".

<https://www.minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%20a%20administrativo%2020.0/Separata%20de%20Produccion%20B3n.pdf>

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

**Answer:**

b. Yes, performance targets are assigned to most nonfinancial data on results.

**Source:**

Ministerio de Finanzas Públicas. Novena parte. Indicadores de producto y resultado.

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/17.%2031-08-20%20Separata%20indicadores%20final.pdf>

**Comment:**

El documento se ha ampliado respecto a encuestas anteriores, y presentan datos no financieros de la mayoría de entidades.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

**GUIDELINES:**

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

**Answer:**

b. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

**Source:**

Ministerio de Finanzas Públicas. Productos, subproductos y metas por institución.

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/Traslado%204%20a%20administrativo%2020.0/Separata%20de%20Producci%C3%B3n.pdf>

Comment:

En el documento se presenta el detalle para cada institución, al revisarlo se puede identificar la tipo de población que busca atender o beneficiar. Sin embargo no hay explicaciones narrativas

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

*GUIDELINES:*

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

Ministerio de Finanzas Públicas.

Proceso presupuestario.

[http://minfin.gob.gt/images/downloads/proceso\\_presupuestario/present\\_pro141216.pdf](http://minfin.gob.gt/images/downloads/proceso_presupuestario/present_pro141216.pdf)

Formulación presupuestaria

<http://minfin.gob.gt/index.php/formulacion-presupuestaria>

Aprendiendo sobre el proceso presupuestario

[http://minfin.gob.gt/images/downloads/proceso\\_presupuestario/aprendiendo\\_141216.pdf](http://minfin.gob.gt/images/downloads/proceso_presupuestario/aprendiendo_141216.pdf)

Comment:

Se presenta el ciclo presupuestario a detalle, además se coloca el cronograma con las fechas claves del presupuesto. El documento denominado "Aprendiendo sobre el proceso presupuestario" fue publicado en línea el 14 de diciembre de 2016, en él, se especifican las fechas del cronograma presupuestario, adicionalmente debe señalarse que las fechas están fijadas por ley y no cambian año con año.

Peer Reviewer

Opinion: Agree

Comments: Además en esas referencias también hay calendarios tentativos del ciclo presupuestario.

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

**GUIDELINES:**

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

**Source:**

Ministerio de Finanzas Públicas. Informe preliminar 2021.

[https://minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/5-Informe%20Preliminar%202021\(sin%20techos\).pdf](https://minfin.gob.gt/images/archivos/presupuesto_preliminar2021/5-Informe%20Preliminar%202021(sin%20techos).pdf)

Nivel del PIB Nominal Tabla 1 Pág.11

Tasa de inflación Gráfica 4 Pág. 13

Crecimiento del PIB real Gráfica 1 Pág. 10

Tasas de interés Pág. 13

**Comment:**

Se presenta la información macroeconómica, adicionalmente se presentan otras variables económicas fundamentales.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Ministerio de Finanzas Públicas. Informe preliminar 2021. Estrategia y Metodología. Pág. 7 - 9  
[https://minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/5-Informe%20Preliminar%202021\(sin%20techos\).pdf](https://minfin.gob.gt/images/archivos/presupuesto_preliminar2021/5-Informe%20Preliminar%202021(sin%20techos).pdf)

Comment:

El documento presenta de forma concreta elementos sobre la vinculación del Plan Estratégico Institucional, POM y POA, asimismo se hace una vinculación con los ODS, sin embargo, no presenta estimaciones de los gastos, aunque presenta sobre los ingresos. No detalla cómo se relaciona con las políticas y prioridades.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

*GUIDELINES:*

*Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

*Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.*

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Ministerio de Finanzas Públicas. Informe preliminar 2021. Metas de recaudación y carga tributaria Pág. 17  
[https://minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/5-Informe%20Preliminar%202021\(sin%20techos\).pdf](https://minfin.gob.gt/images/archivos/presupuesto_preliminar2021/5-Informe%20Preliminar%202021(sin%20techos).pdf)

Comment:

Se presentan algunos datos, como las metas de recaudación de ingresos, sin embargo no es detallado, no se encuentra una explicación narrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

**Answer:**

d. No, none of the three estimates related to government borrowing and debt are not presented.

**Source:**

Ministerio de Finanzas Públicas. Informe preliminar 2021. Deuda Pública. Pág. 14  
[https://minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/5-Informe%20Preliminar%202021\(sin%20techos\).pdf](https://minfin.gob.gt/images/archivos/presupuesto_preliminar2021/5-Informe%20Preliminar%202021(sin%20techos).pdf)

**Comment:**

El documento presenta una estimación de la deuda pública (como % del PIB) únicamente, sin embargo se encuentra solo hasta 2020, es decir, no presenta estimaciones para FY 2021 por esa razón la respuesta seleccionada es "D".

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

Ministerio de Finanzas Públicas. Informe preliminar 2021.  
[https://minfin.gob.gt/images/archivos/presupuesto\\_preliminar2021/5-Informe%20Preliminar%202021\(sin%20techos\).pdf](https://minfin.gob.gt/images/archivos/presupuesto_preliminar2021/5-Informe%20Preliminar%202021(sin%20techos).pdf)

**Comment:**

Aunque en el documento se menciona brevemente y se hace un análisis corto sobre los techos presupuestarios del gasto, no se presentan los datos.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: En ese año no fue posible presentar las estimaciones de gasto, en virtud que por la pandemia del Covid-19, en esas fechas aún se tenía mucha incertidumbre sobre el tema económico en el país.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Ministerio de Finanzas Públicas. Presupuesto aprobado 2020. Cuadros Globales.  
[https://minfin.gob.gt/images/archivos/presua2019/documentos/30-08-2018%20-%20Cuadros%20Globales%20\(Recomendado%202019\).pdf](https://minfin.gob.gt/images/archivos/presua2019/documentos/30-08-2018%20-%20Cuadros%20Globales%20(Recomendado%202019).pdf)

Clasificación económica Cuadro 4 Pág. 4  
Clasificación administrativa Cuadro 5 Pág. 5  
Clasificación funcional Cuadro 9 Pág. 8

**Comment:**

Las tres clasificaciones son presentadas.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

Administrative classification  
Economic classification  
Functional classification

**Source:**



Ministerio de Finanzas Públicas. Presupuesto aprobado 2020. Cuadros Globales.  
[https://minfin.gob.gt/images/archivos/presua2019/documentos/30-08-2018%20-%20Cuadros%20Globales%20\(Recomendado%202019\).pdf](https://minfin.gob.gt/images/archivos/presua2019/documentos/30-08-2018%20-%20Cuadros%20Globales%20(Recomendado%202019).pdf)

Clasificación económica Cuadro 4 Pág. 4  
Clasificación administrativa Cuadro 5 Pág. 5  
Clasificación funcional Cuadro 9 Pág. 8

Comment:  
Las tres clasificaciones fueron presentadas.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

**Answer:**

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**Source:**

Ministerio de Finanzas Públicas. Presupuesto aprobado 2020. Décima Parte. Presupuesto de egresos por institución.  
<https://minfin.gob.gt/images/archivos/presua2019/paginas/8%20egresos%20instituciones%202019.htm>

**Comment:**

En este apartado se encuentra el detalla de gastos para todos los programas y por instituciones.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Ministerio de Finanzas Públicas. Quinta Parte. Presupuesto de Ingresos. Cuadro 1. Pág. 1  
<https://minfin.gob.gt/images/archivos/presua2019/documentos/05.%20Ingresos.pdf>

Comment:

Se presenta la clasificación de los ingresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

*GUIDELINES:*

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

Ministerio de Finanzas Públicas. Quinta Parte. Presupuesto de Ingresos. Cuadro 2. Pág. 4  
<https://minfin.gob.gt/images/archivos/presua2019/documentos/05.%20Ingresos.pdf>

Comment:

Sí se presentan las fuentes individuales de ingresos. Adicionalmente, aunque existe una categoría denominada otros con alrededor de Q1.5 millones representa aproximadamente el 1.8% de los ingresos totales, es decir, no excede el 3% del total de los ingresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 63 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Ministerio de Finanzas Públicas. Presupuesto aprobado. Cuadros Globales.

[https://minfin.gob.gt/images/archivos/presua2019/documentos/30-08-2018%20-%20Cuadros%20Globales%20\(Recomendado%202019\).pdf](https://minfin.gob.gt/images/archivos/presua2019/documentos/30-08-2018%20-%20Cuadros%20Globales%20(Recomendado%202019).pdf)

Intereses de la deuda Cuadro 1 Pág. 1

Financiamiento del déficit y endeudamiento público neto (deuda) Cuadro 1 Pág. 1

Nueva deuda requerida durante el año Cuadro 2 Pág. 2

Intereses pagados de la deuda Cuadro 4 Pág. 4

Distribución Analítica del presupuesto

<https://minfin.gob.gt/images/archivos/presua2019/documentos/acuerdo321-2019.pdf>

Comment:

Se presentan los tres tipos de estimaciones de la deuda, adicionalmente existe un detalle en la distribución analítica del presupuesto, misma que puede ser consultada en el Porta de Datos Abiertos del Ministerio de Finanzas Públicas: <https://datos.minfin.gob.gt/dataset/presupuestos-aprobados>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

**GUIDELINES:**

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto ciudadano 2021.  
<https://minfin.gob.gt/images/archivos/proypre21ciudadano/2021ciudadano.pdf>

Comment:

Se presenta la información requerida en la pregunta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto ciudadano 2021  
[https://minfin.gob.gt/index.php/?option=com\\_content&view=article&id=6413&Itemid=209](https://minfin.gob.gt/index.php/?option=com_content&view=article&id=6413&Itemid=209)

Comment:

Únicamente se da a conocer a través del portal oficial del MINFIN.

Peer Reviewer

Opinion: Agree

Comments: única y exclusivamente por la página de internet.

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for*

the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto ciudadano 2021  
[https://minfin.gob.gt/index.php?option=com\\_content&view=article&id=6413&Itemid=209](https://minfin.gob.gt/index.php?option=com_content&view=article&id=6413&Itemid=209)

Comment:

No se han identificado mecanismos para identificar los requerimientos del público para el CB. O al menos, no hay registro oficiales de ellos.

Peer Reviewer

Opinion: Agree

Comments: Además, el único acercamiento que se hizo con alguien exterior al Ministerio para la consolidación del Presupuesto Ciudadano, fue al Inicio cuando el IBP y otra organización no gubernamental nacional gestionó con el Ministerio de Finanzas la Creación de dicha herramienta.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

Comments: En la primera versión del Presupuesto Ciudadano que el Ministerio de Finanzas Públicas emitió, se conformó un grupo focal y se invitó a una consultora mexicana para conocer en qué consiste dicho documento, y determinar cuál sería la información relevante que el mismo debería de contener. De esa cuenta que el mismo incorporó desde entonces gráficas de ingresos y gastos, por las clasificaciones relevantes del presupuesto. En dicha actividad inclusive participó CIIDH (Lic. Jorge Santos).

Researcher Response

Efectivamente dicho trabajo colaborativo se llevó a cabo en 2011, momento en el cual surgió el primer presupuesto ciudadano en el país, dicho trabajo consistió en una asesoría conjunta entre CIIDH-IBP con el Ministerio de Finanzas para elaborar el presupuesto ciudadano, de ese proceso surgieron las bases para elaborar los presupuestos ciudadanos que se han emitido a la fecha, sin embargo, esto fue una asesoría técnica especializada de hace 10 años, mientras que la pregunta indaga sobre mecanismos en los cuales el público en general pueda dar retroalimentación sobre los CB, algo que no se realiza al momento, de allí la respuesta seleccionada.

67. Are "citizens" versions of budget documents published throughout the budget process?

**GUIDELINES:**

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

Ministerio de Finanzas Públicas. Presupuesto ciudadano  
[https://minfin.gob.gt/index.php?option=com\\_content&view=article&id=5797&Itemid=209](https://minfin.gob.gt/index.php?option=com_content&view=article&id=5797&Itemid=209)

Proyecto de presupuesto ciudadano 2020

<https://minfin.gob.gt/images/presupuestociudadano2020/1-Presupuesto%202020%20para%20Ciudadano.pdf>

Comment:

Se presentan dos presupuesto ciudadanos: Proyecto de Presupuesto ciudadano en la etapa de formulación y Presupuesto ciudadano en la etapa de aprobación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Ministerio de Finanzas Públicas. Estudios Fiscales. Informes mensuales de las Finanzas Públicas.  
<https://minfin.gob.gt/2015-07-23-19-29-15>

Comment:

Los informes presenta información de las tres clasificaciones del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification  
Economic classification  
Functional classification

Source:

Ministerio de Finanzas Públicas. Estudios Fiscales. Informes mensuales de las Finanzas Públicas.  
<https://minfin.gob.gt/2015-07-23-19-29-15>

Comment:

Se presentan las tres clasificaciones del gasto.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

**Answer:**

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

**Source:**

Ministerio de Finanzas Públicas. Estudios Fiscales. Informes sobre Ejecución Presupuestaria.  
<https://minfin.gob.gt/ejecucion-y-liquidacion-presupuestaria>

**Ejemplo:** Ejecución presupuestaria enero - abril 2020

[https://minfin.gob.gt/images/archivos/liquidacion/2020/enero\\_abril2020.pdf](https://minfin.gob.gt/images/archivos/liquidacion/2020/enero_abril2020.pdf)

**Comment:**

Se presentan los gastos actuales para todos los programas.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

**Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

Ministerio de Finanzas Públicas. Estudios Fiscales. Informes mensuales de las Finanzas Públicas.  
<https://minfin.gob.gt/2015-07-23-19-29-15>

Ejemplo: Informe mes de enero 2020

[https://minfin.gob.gt/images/daf/documentos/informe\\_enero2020.pdf](https://minfin.gob.gt/images/daf/documentos/informe_enero2020.pdf)

Comment:

Sí se realizan las comparaciones del período fiscal actual con el anterior.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

*GUIDELINES:*

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Ministerio de Finanzas Públicas. Estudios Fiscales. Informes mensuales de las Finanzas Públicas.  
<https://minfin.gob.gt/2015-07-23-19-29-15>

Ejemplo: Informe mes de noviembre 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_noviembre2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_noviembre2020.pdf)

Comment:

Sí se presentan ingresos por categorías.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

*GUIDELINES:*

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:



b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Ministerio de Finanzas Públicas. Estudios Fiscales. Informes mensuales de las Finanzas Públicas.  
<https://minfin.gob.gt/2015-07-23-19-29-15>

Ejemplo: Informe mes de noviembre 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_noviembre2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_noviembre2020.pdf)

Comment:

Si bien se presentan los ingresos actuales, no se encuentra el detalle para todas las fuentes de ingresos.

Peer Reviewer

Opinion: Agree

Comments: La información detallada no se presenta en un informe, porque, se presenta mensualmente (con un mes de gracia) en la sección estadística. No es parte de la metodología de este informe pero debiese considerarse colocar un a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue, porque si se publica aunque no sea en un informe, pero está al alcance de todos en la página principal del ministerio. <https://www.minfin.gob.gt/ingresos>

Government Reviewer

Opinion: Agree

Researcher Response

Si bien se presentan datos mensuales, los mismos no son cargados necesariamente de forma mensual, por ejemplo, al momento de esta revisión se tienen los ingresos mensuales al mes de septiembre, y como se indica, no forman parte de los informes entregados durante el año. De allí que la respuesta sea b.

IBP Comment

Se agradece el comentario del revisor. Como a la luz de los hallazgos del investigador, se determina que el apartado de estadística no forma parte de los informes entregados durante el año y que además no se actualiza de forma consistente, no es considerado para fines de la Encuesta. De acuerdo con las pautas de la OBS, se mantiene la respuesta actual "b".

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

*GUIDELINES:*

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

Ministerio de Finanzas Públicas. Estudios Fiscales. Informes mensuales de las Finanzas Públicas.  
<https://minfin.gob.gt/2015-07-23-19-29-15>

Ejemplo: Informe mes de noviembre 2020

[https://www.minfin.gob.gt/images/daf/documentos/informe\\_noviembre2020.pdf](https://www.minfin.gob.gt/images/daf/documentos/informe_noviembre2020.pdf)

Comment:

Si se hacen comparaciones con el año anterior.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

**GUIDELINES:**

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

Ministerio de Finanzas Públicas. Estudios Fiscales. Informes mensuales de las Finanzas Públicas.  
<https://minfin.gob.gt/2015-07-23-19-29-15>

**Ejemplo: Informe mes de enero 2020**

[https://minfin.gob.gt/images/daf/documentos/informe\\_enero2020.pdf](https://minfin.gob.gt/images/daf/documentos/informe_enero2020.pdf)

**Informe cuatrimestral Enero - abril 2020**

[https://minfin.gob.gt/images/archivos/liquidacion/2020/enero\\_abril2020.pdf](https://minfin.gob.gt/images/archivos/liquidacion/2020/enero_abril2020.pdf)

**Comment:**

En los informes mensuales se presenta la colocación de bonos, un detalle mayor sobre la deuda se encuentra en los informes cuatrimestrales, en especial en la sección de Servicios de la deuda pública interna y externa Pág. 65

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*

- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:

Ministerio de Finanzas Públicas. Estudios Fiscales. Informes mensuales de las Finanzas Públicas.  
<https://minfin.gob.gt/2015-07-23-19-29-15>

Ejemplo: Informe mes de enero 2020

[https://minfin.gob.gt/images/daf/documentos/informe\\_enero2020.pdf](https://minfin.gob.gt/images/daf/documentos/informe_enero2020.pdf)

Informe cuatrimestral Enero - abril 2020

[https://minfin.gob.gt/images/archivos/liquidacion/2020/enero\\_abril2020.pdf](https://minfin.gob.gt/images/archivos/liquidacion/2020/enero_abril2020.pdf)

Comment:

Aunque se tiene información detallada de la deuda, se omite la tasa de interés.

Peer Reviewer

Opinion: Agree

Comments: La información detallada no se presenta en un informe, porque, se presenta mensualmente (con un mes de gracia) en la sección estadística. No es parte de la metodología de este informe pero se debiera considerar el colocarse un a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding, porque si se publica aunque no sea en un informe, pero está al alcance de todos en la página principal del ministerio. <https://www.minfin.gob.gt/endeudamiento-por-operaciones-de-credito-publico>

Government Reviewer

Opinion: Agree

Researcher Response

La pregunta indaga sobre uno de los documentos presupuestarios clave, en este caso, informes entregados durante el año, a lo que hace referencia el revisor independiente es a reportes mensuales que se entregan al presidente y posteriormente son colgados en la página del MINFIN, sin embargo, éstos como bien indican no forman parte de los informes entregados durante el año.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Source:

Ministerio de Finanzas Públicas. Informe de desempeño de la política fiscal y actividades del primer semestre 2020  
[https://minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

En el documento se presenta la información macroeconómica, sin embargo, no hay una comparación de las diferencias entre el entorno macroeconómico original y el observado a mitad de año.

Peer Reviewer

Opinion: Agree

Comments: Los datos macroeconómicos son actualizados al último mes disponible, lo que no provee este informe son proyecciones al cierre en cuadro, la mayor parte es descriptiva. La única información que coloca como pronóstico en una tabla es el pronóstico de crecimiento del Producto Interno Bruto (PIB, GDP).

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario de ampliación.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

Answer:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Source:

Ministerio de Finanzas Públicas. Informe de desempeño de la política fiscal y actividades del primer semestre 2020  
[https://minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

En el documento se hacen algunas comparaciones, particularmente con el año anterior, sin embargo no se compara con lo planteado en EBP o en el EB, para establecer diferencias y nuevos cursos de acción a partir de lo observado en el primer semestre. En el cuadro 12 y cuadro 13 se puede ver comparaciones entre el presupuesto vigente y lo ejecutado a mitad de año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure

classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

**Answer:**

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Ministerio de Finanzas Públicas. Informe de desempeño de la política fiscal y actividades del primer semestre 2020  
[https://minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Cuadro 4 Detalle del Gasto Público por Cuenta Económica página 17  
Cuadro 5 Ejecución presupuestaria por entidad Página 19 y cuadro 7 pág. 21  
Cuadro 23 página 52

**Comment:**

Sí se presentan las estimaciones para las tres clasificaciones del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

**Answer:**

Administrative classification  
Economic classification  
Functional classification

**Source:**

Ministerio de Finanzas Públicas. Informe de desempeño de la política fiscal y actividades del primer semestre 2020  
[https://minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

**Comment:**

En Cuadro 4 página 17 se presenta la clasificación económica, en el cuadro 5 y 7 la clasificación administrativa página 19 y 21 correspondientemente, y en el cuadro 23 página 52 presenta el gasto por finalidad.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

**GUIDELINES:**

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

**Answer:**

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

**Source:**

Ministerio de Finanzas Públicas. Informe de desempeño de la política fiscal y actividades del primer semestre 2020. Gasto institucional pág. 47 a 50 [https://minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

**Comment:**

En el cuadro 26 página 64-66, se presentan datos sobre los programas.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

**GUIDELINES:**

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

**Answer:**

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

**Source:**

Ministerio de Finanzas Públicas. Informe de desempeño de la política fiscal y actividades del primer semestre 2020 [https://minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

**Comment:**

En el Cuadro 19 y cuadro 20 se presentan los datos estimados actualizados para los ingresos.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Mid-Year Review presents revenue estimates by category.

**Source:**

Ministerio de Finanzas Públicas. Informe de desempeño de la política fiscal y actividades del primer semestre 2020  
[https://minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

**Comment:**

En el cuadro 19, Pág. 39 se presentan los ingresos por categoría.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

**Answer:**

c. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

**Source:**

Ministerio de Finanzas Públicas. Informe de desempeño de la política fiscal y actividades del primer semestre 2020  
[https://minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

**Comment:**

En el cuadro 20 Pág. 43 presenta las fuentes de los ingresos tributarios, sin embargo no es la totalidad.

Peer Reviewer

Opinion: Agree

Comments: La información presentada en tabla es muy resumida.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Comments: El cuadro 19 de la página 39 muestra la totalidad de los ingresos por rubro. El cuadro 20 de la página 43 que cita el investigador, corresponde solo a los ingresos tributarios.

Researcher Response

El cuadro al que se hace referencia si bien presenta información por categoría, no lo hace por fuentes individuales lo cual es lo que busca indagar la pregunta, por tal razón la respuesta seleccionada es "c".

IBP Comment

IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Solo se presentan fuentes individuales de ingresos tributarios, que representan menos de dos tercios del total de ingresos, y no todos las fuentes individuales de estos ingresos tributarios están desagregadas, dado que algunas están bajo la categoría "otros". En base a la metodología de la OBS se mantiene la respuesta actual de "c".

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

Answer:

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

Source:

Ministerio de Finanzas Públicas. Informe de desempeño de la política fiscal y actividades del primer semestre 2020  
[https://minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno1semestre2020.pdf](https://minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2020.pdf)

Comment:

Cuadro 14, Pág. 28, así como en el apartado sobre servicios de la Deuda, Pág. 33, así como en el apartado Deuda pública, Pág. 53, se presenta información sobre la deuda, sin embargo faltan datos importantes, y no se hacen las comparaciones entre el presupuesto original y lo ejecutado a mitad del año.



Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**Source:**

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Ministerio de Finanzas Públicas. Informe de fin de año República de Guatemala al 31 de diciembre de 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

**Comment:**

El informe de liquidación presupuestaria 2019 presenta datos comparativos en las páginas 6 - 8 mostrando las diferencias o variaciones.

En las páginas 52 a 71 que contiene el anexo del documento informe de fin de año República de Guatemala, hace la comparación entre lo aprobado y lo ejecutado de las entidades y programas, incluyendo una descripción narrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:  
Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019  
<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Ministerio de Finanzas Públicas. Informe de fin de año República de Guatemala al 31 de diciembre de 2019  
<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

Comment:  
El documento de liquidación de 2019 presenta las tres clasificaciones del gasto.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:  
Administrative classification  
Economic classification  
Functional classification

Source:  
Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019  
<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:  
Clasificación administrativa pág. 6, 8, 9 y 28  
Clasificación económica pág. 30 y 33  
Clasificación funcional pág. 10, 44 y 45

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Ministerio de Finanzas Públicas. Informe de fin de año República de Guatemala al 31 de diciembre de 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

Comment:

Sí se presentan los gastos par todos los programas, Págs. 63-68 en el documento de liquidación del presupuesto 2019

Adicionalmente, en el documento de informe de fin de año República de Guatemala, se presenta de la pág. 52 en adelante.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

*GUIDELINES:*

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Ministerio de Finanzas Públicas. Informe de fin de año República de Guatemala al 31 de diciembre de 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

Comment:

En el documento de la liquidación presupuestaria 2019 se presenta en la página 26.

Adicionalmente en el Informe de fin de año República de Guatemala en el cuadro 2 página 16, cuadro 9 página 33, presentan las diferencias.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Ministerio de Finanzas Públicas. Informe de fin de año República de Guatemala al 31 de diciembre de 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

**Comment:**

Páginas 24 a 26 del informe de liquidación 2019 se encuentra el detalle.

Adicionalmente en el documento de informe de fin de año República de Guatemala, En la página 16 cuadro 2 se pueden ver los ingresos estimados por categoría.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

**GUIDELINES:**

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Source:**

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Ministerio de Finanzas Públicas. Informe de fin de año República de Guatemala al 31 de diciembre de 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

**Comment:**

Sí se presentan las fuentes individuales de ingresos en el documento de liquidación 2019. Un detalle se observa en la página 24 a 26, donde aparece el desglose de las fuentes individuales y por categoría.

Asimismo, el documento de informe de fin de año República de Guatemala presenta la información en la página 18 cuadro 3 se encuentra el detalle de ingresos por rubro.

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**Source:**

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

**Comment:**

En la sección Servicios de la deuda pública interna y externa, páginas 76 a 118 si bien se se presentan algunos datos relacionados a la deuda, no se encuentra la comparación entre lo aprobado originalmente y el monto final devengado, es decir no es posible ver las diferencias entre aprobado y lo realmente devengado, adicionalmente no se incluye incluye una descripción narrativa. De esa cuenta, la respuesta es D.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

**Suggested Answer:**

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**Comments:** Ver páginas de la 22 a la 26 del documento:

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf)

**Researcher Response**

El documento al que se hace referencia es de 2020 pero fue publicado en 2021, por lo cual no puede ser tomado en cuenta para la presente evaluación. Sin embargo, al revisar el documento de 2019 se pueden encontrar algunas diferencias entre lo aprobado y lo ejecutado. De allí que se propone cambiar la respuesta a "c". Información disponible en el siguiente enlace:

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

**IBP Comment**

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. La respuesta se ha actualizado de "d" a "c", en base a que sobre los pagos de intereses y financiamiento del Resultado Presupuestario 2019, se presentan cifras comparativas del aprobado vs ejecutado.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The interest payments on outstanding debt for the budget year  
The amount of net new borrowing required during the budget year

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

Se presentan algunos datos relacionados a la deuda de las páginas 76 a 118, se encuentran cuadros resumen al final de los tipos de préstamos, sin embargo, faltan tasas de interés y no se presenta información sobre los montos iniciales y los montos finales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

El documento no presenta esta información.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome

for that year are presented.

Comments: Se produce, pero un informe distinto al de la liquidación. Este está en un apartado distinto nombrado: INFORME DE FIN DE AÑO 2020 Además, presentan el comportamiento del entorno macroeconómico, de inicio a fin pero no lo compara del todo con el inicial. El esfuerzo se considera bueno. Fuente: <https://www.minfin.gob.gt/informes-de-fin-de-ano-2a> Nombre del informe: ÍNDICE DE PRESUPUESTO ABIERTO INFORME DE FIN DE AÑO REPÚBLICA DE GUATEMALA AL 31 DE DICIEMBRE DE 2020 [https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf)

Government Reviewer  
Opinion: Agree

Researcher Response

El documento al que se hace referencia fue publicado en 2021, por lo cual no puede ser tomado en consideración. Al revisar el de 2019 publicado en 2020, si bien presenta información macroeconómica, no presenta comparaciones entre el escenario macro planteado originalmente y el observado, por lo cual la respuesta sigue siendo "d".

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "d".

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019  
<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

No se presenta información macroeconómica, por ende tampoco comparaciones originales con actualizadas.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Nominal GDP Level Inflation Rate Real GDP growth

Government Reviewer

Opinion: Agree

Researcher Response

Como se indicó en la pregunta anterior, la pregunta indaga sobre comparaciones entre lo originalmente formulado y lo observado, el documento solamente presenta datos acumulados al momento de la revisión, sin hacer ningún tipo de comparación.

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual..

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is

included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Ministerio de Finanzas Públicas. Informe de fin de año República de Guatemala al 31 de diciembre de 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%20C3%91O%20DE%20LA%20POL%20C3%8DTICA%20FISCAL%202019.pdf>

Comment:

El documento de liquidación del presupuesto no presenta esta información.

Si bien en el segundo documento citado, Informe de fin de año República de Guatemala, en el apartado E. Principales metas y resultados, se encuentran algunos datos no financieros, sin embargo, no se tienen comparaciones con lo original y lo actual.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

Comments: al igual que en el los apartados anteriores, el Ministerio de Finanzas creo un apartado especial para el informe de cierre tratando de cumplir con lo requerido por OBI, este se encuentra en: <https://www.minfin.gob.gt/informes-de-fin-de-anio-2a> y el informe correspondiente al cierre de 2020 está publicado el 18 de marzo 2021. en el vínculo en varios formatos

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf)

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.docx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.docx)

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.xlsx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.xlsx) y para 2019 está publicado en fecha 28 de febrero

<https://www.minfin.gob.gt/images/archivos/DESEMPE%20C3%91O%20DE%20LA%20POL%20C3%8DTICA%20FISCAL%202019.pdf>

<https://www.minfin.gob.gt/images/archivos/DESEMPE%20C3%91O%20DE%20LA%20POL%20C3%8DTICA%20FISCAL%202019.docx>

<https://www.minfin.gob.gt/images/archivos/Cuadros%20para%20Informe%20de%20Fin%20de%20A%20C3%B1o%202019.xlsx> Están consignados en:

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf)

Government Reviewer

Opinion: Agree

Researcher Response

La pregunta indaga sobre las comparaciones entre los datos no financieros estimados originalmente y los observados realmente, sin embargo en ninguno de los documentos se presentan tales comparaciones por lo cual la respuesta es "d".

IBP Comment

IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual "d". Favor notar que la información citada por el revisor independiente corresponde a 2020 y no 2019, y fue publicada fuera de la fecha de corte que establece la metodología de la Encuesta. Para el OBS 2021, la fecha de corte es el 31 de diciembre de 2020. En ese sentido, se considera el documento para 2019, citado originalmente por el investigador. <https://www.minfin.gob.gt/images/archivos/DESEMPE%20C3%91O%20DE%20LA%20POL%20C3%8DTICA%20FISCAL%202019.pdf>

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

**GUIDELINES:**

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:



d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019  
<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

Este tipo de información no se presenta.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

Comments: al igual que en el los apartados anteriores, el Ministerio de Finanzas creo un apartado especial para el informe de cierre tratando de cumplir con lo requerido por OBI, este se encuentra en: <https://www.minfin.gob.gt/informes-de-fin-de-ano-2a> y el informe correspondiente al cierre de 2020 está publicado el 18 de marzo 2021. en el vínculo en varios formatos

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf)

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.docx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.docx)

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.xlsx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.xlsx) y para 2019 está publicado en fecha 28 de

febrero <https://www.minfin.gob.gt/images/archivos/DESEMPE%20C3%91O%20DE%20LA%20POL%20C3%8DTICA%20FISCAL%202019.pdf>

<https://www.minfin.gob.gt/images/archivos/DESEMPE%20C3%91O%20DE%20LA%20POL%20C3%8DTICA%20FISCAL%202019.docx>

<https://www.minfin.gob.gt/images/archivos/Cuadros%20para%20Informe%20de%20Fin%20de%20A%20C3%B1o%202019.xlsx> Están consignados en:

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf)

Government Reviewer

Opinion: Agree

Researcher Response

De la misma manera que la pregunta anterior, la pregunta indaga sobre comparaciones entre lo estimado originalmente y lo realmente observado, sin embargo dicha información para los insumos o aportes no financieros no figura en los documentos, por lo que la respuesta se mantiene en "d".

IBP Comment

IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual "d". Favor notar que la información citada por el revisor independiente corresponde a 2020 y no 2019, y fue publicada fuera de la fecha de corte que establece la metodología de la Encuesta. Para el OBS 2021, la fecha de corte es el 31 de diciembre de 2020. En ese sentido, se considera el documento para 2019:

<https://www.minfin.gob.gt/images/archivos/DESEMPE%20C3%91O%20DE%20LA%20POL%20C3%8DTICA%20FISCAL%202019.pdf>

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

c. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019  
<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Ministerio de Finanzas Públicas. Informe de fin de año República de Guatemala al 31 de diciembre de 2019

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

Comment:

En el documento de informe de liquidación del presupuesto 2019, si bien se pueden identificar algunos datos de forma agregada, no se encuentra información que refleje las diferencias entre aprobado y ejecutado al final de año para programas o políticas que buscan beneficiar a población vulnerable o empobrecida.

Es importante señalar que en el documento informe de fin de año República de Guatemala, únicamente en el Cuadro 8, página 29-30, se pueden ver las diferencias en el caso del Pacto hambre cero, de esa cuenta se seleccionó la respuesta "c"

Peer Reviewer

Opinion: Agree

Comments: Pero las fuentes son las mismas que las preguntas anteriores. <https://www.minfin.gob.gt/informes-de-fin-de-anio-2a> y el informe correspondiente al cierre de 2020 está publicado el 18 de marzo 2021. en el vínculo en varios formatos

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf)

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.docx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.docx)

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.xlsx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.xlsx) y para 2019 está publicado en fecha 28 de febrero <https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.docx>

<https://www.minfin.gob.gt/images/archivos/Cuadros%20para%20Informe%20de%20Fin%20de%20A%C3%B1o%202019.xlsx> Están consignados en:

[https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf)

Government Reviewer

Opinion: Agree

Researcher Response

Sin comentarios adicionales.

IBP Comment

Favor notar que la información citada por el revisor independiente corresponde a 2020 y no 2019, y fue publicada fuera de la fecha de corte que establece la metodología de la Encuesta. Para el OBS 2021, la fecha de corte es el 31 de diciembre de 2020. En ese sentido, se considera el documento para 2019, citado originalmente por el investigador.

<https://www.minfin.gob.gt/images/archivos/DESEMPE%C3%91O%20DE%20LA%20POL%C3%8DTICA%20FISCAL%202019.pdf>

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

No se presenta este tipo de información en el documento.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Comments: Los fondos extrapresupuestarios se reportan según se observa en el cuadro 21 del narrativo, además en la descripción consigna el porcentaje global de la ejecución de esos fondos. la información se encuentra en los vínculos: <https://www.minfin.gob.gt/informes-de-fin-de-ano-2a> y el informe correspondiente al cierre de 2020 está publicado el 18 de marzo 2021. en el vínculo en varios formatos [https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf) [https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.docx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.docx) El detalle de algunos extrapresupuestarios se encuentra en el Excel. [https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.xlsx](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.xlsx)

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

Comments: De la página 46 a la 49 están las estimaciones originales a inicios del año, y en las páginas de la 50 a la 53 está el ejecutado a fin de año. [https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios\\_fiscales/desempeno2020.pdf](https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2020.pdf)

Researcher Response

Si bien se cita un documento publicado en 2021, al revisar el de 2019 que fue publicado en 2020, se pueden encontrar algunas comparaciones, de allí que la respuesta se ha cambiado a "c", ya que no hay evidencia que permita seleccionar una respuesta superior.

IBP Comment

Se agradece y toma nota de la información adicional proporcionado por los revisores. Favor notar que la información citada corresponde a 2020 y no 2019, y fue publicada fuera de la fecha de corte que establece la metodología de la Encuesta. Para el OBS 2021, la fecha de corte es el 31 de diciembre de 2020. En ese sentido, se considera el documento para 2019. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. La respuesta se ha actualizado de "d" a "c". Mirar: Cuadro 17, página 41 y Cuadro 18, página 43.

<https://www.minfin.gob.gt/images/archivos/DESEMPE%20C3%910%20DE%20LA%20POL%20C3%8DTICA%20FISCAL%202019.pdf>

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

**GUIDELINES:**

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)*

*To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.*

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable enero - diciembre 2019

<https://minfin.gob.gt/images/archivos/liquidacion/2019/enero-diciembre2019.pdf>

Comment:

De las páginas 119 a 169 el documento tiene un apartado sobre los Estados financieros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

**GUIDELINES:**

*Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:*

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

Contraloría General de Cuentas.

Informe de auditoría

<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Portal de informes

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2019>

Comment:

Por mandato legal, la EFS debe realizar los tres tipos de auditoría, según el informe de 2019, en ese año se realizaron 554 auditorías, ver cuadro 1 y cuadro 2.

En el portal de informes se pueden consultar, por ejemplo:

Auditoría de cumplimiento

Ministerio de Educación

[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=OTQ2NiZJjAmQ2U2MTNjNjRfcjQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==)

[z=OTQ2NiZJjAmQ2U2MTNjNjRfcjQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=OTQ2NiZJjAmQ2U2MTNjNjRfcjQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==)

Auditoría financiera

Fideicomiso de Desarrollo Social

[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=OT15MCZJjAmQ2U2MTNjNjRfcjQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==)

[z=OT15MCZJjAmQ2U2MTNjNjRfcjQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=OT15MCZJjAmQ2U2MTNjNjRfcjQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==)

Auditoría de desempeño

Instituto de Ciencia y Tecnología Agrícola

[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=OT10NyZJjAmQ2U2MTNjNjRfcjQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==)

[z=OT10NyZJjAmQ2U2MTNjNjRfcjQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=OT10NyZJjAmQ2U2MTNjNjRfcjQ1N0JhQWFGNDVhYTRhYWZBNkRGZUU2NA==)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Contraloría General de Cuentas.

Informe de auditoría

<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Comment:

Según lo establece su ley orgánica, debe auditar el presupuesto general de ingresos y egresos de la Nación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

*GUIDELINES:*

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

Answer:

e. Not applicable/other (please comment).

Source:

Contraloría General de Cuentas.

Informe de auditoría

<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

Comment:

Este tipo de auditoría no es parte del mandato de la CGC, por ende no se realiza. Ver:

Ley orgánica de la CGC

<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Source:**

Contraloría General de Cuentas. Resumen ejecutivo.  
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

**Comment:**

La CGC presenta un resumen ejecutivo del informe de auditoría que elabora.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

**Answer:**

d. No, the executive does not report on steps it has taken to address audit findings.

**Source:**

Contraloría General de Cuentas. Resumen ejecutivo.  
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=7>

**Comment:**

No existe ningún reporte por parte del ejecutivo en el que se informe qué pasos se siguieron o que acciones se tomaron.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.*

*To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.*

**Answer:**

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

**Source:**

Sin fuente

**Comment:**

No existe ningún reporte sobre las acciones tomadas por el ejecutivo, ya sea emitido por la contraloría o por el legislativo.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

**GUIDELINES:**

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, “independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance”, and with “a forward-looking ex ante diagnostic task”. In practice, they come in two main forms:*

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

*For more information, see von Trapp et al. ‘Principles for Independent Fiscal Institutions and Case Studies’, OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.*

*To answer “a,” there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer “b” applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer “c” applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer “d” applies if no IFI exists.*

*If the answer is “a,” “b,” or “c,” please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the*

answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Sin fuente

Comment:

No existe este tipo de institución en el país.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

*GUIDELINES:*

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Sin fuente

Comment:

En Guatemala no existe este tipo de institución.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Sin fuente.

Comment:

No existe esta entidad en Guatemala.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

d. Never, or there is no IFI.

Source:

Sin fuente.

Comment:

No existen una IFI en Guatemala.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

**GUIDELINES:**

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Sin fuente

Comment:

En el caso guatemalteco, no existe en el organismo legislativo una discusión o debate en torno a la política presupuestaria previo a la recepción de la propuesta de presupuesto del ejecutivo, si bien existen comisiones específicas, como la de Finanzas Públicas y Moneda en el Congreso, los dictámenes son en relación a la propuesta de presupuesto y no incorpora discusiones previas a la misma.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the*

appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

Ley Orgánica del Presupuesto Decreto 101-97, Artículo 23 Presentación del proyecto de presupuesto. Página 8 de la ley.  
[https://minfin.gob.gt/images/downloads/leyes\\_presupuesto/leyes\\_reglamentos/decreto101-97.pdf](https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf)

Prensa Libre Presupuesto 2021: Un año en que bajará la recaudación y subirá la deuda para Guatemala

<https://www.prensalibre.com/economia/presupuesto-2021-un-ano-en-que-bajara-la-recaudacion-y-subira-la-deuda-para-guatemala/>

Comment:

Según lo establecido en ley, el Ejecutivo debe presentar el proyecto a más tardar el 02 de septiembre de cada año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

**GUIDELINES:**

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

d. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

Source:

Constitución política de la República de Guatemala. Artículo 171, literal b).  
[https://www.congreso.gob.gt/assets/uploads/congreso/marco\\_legal/ab811-cprg.pdf](https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf)

Ley orgánica del presupuesto.

[https://minfin.gob.gt/images/downloads/leyes\\_presupuesto/leyes\\_reglamentos/decreto101-97.pdf](https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf)

Comment:

La Constitución Política de la República de Guatemala, indica en el artículo 171, literal b) como una de las funciones del Congreso, la de aprobar, modificar o improbar a más tardar 30 días antes de entrar en vigencia el presupuesto de ingresos y egresos del Estado, es decir el último día de noviembre de cada año.

De no ser aprobado la propuesta del presupuesto, según establece la Ley Orgánica del Presupuesto en el artículo 24, inmediatamente entra en vigencia el presupuesto vigente del año anterior, situación que ha ocurrido en Guatemala en los dos últimos años, de esa cuenta queda vigente el período del año anterior.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Comments: De acuerdo al marco legal (Constitución Política de la República de Guatemala y Ley Orgánica del Presupuesto), el Congreso de la República tiene hasta el 31 de noviembre para aprobar, improbar o modificar el presupuesto. Si en esa fecha no se ha emitido el decreto correspondiente, la ley indica que continúa el presupuesto vigente del año anterior que, de igual manera, en su oportunidad, tuvo que ser aprobado el período establecido, es decir que como fecha máxima el 31 de noviembre del año anterior. En otras palabras que en un año no se apruebe un presupuesto, no significa que varíe el procedimiento legal del tiempo. Por tanto en Guatemala el Congreso de la República de Guatemala, como indica la literal a), sí aprueba el presupuesto por lo menos 1 mes antes de que inicie el ejercicio fiscal siguiente.

Researcher Response

Efectivamente la ley establece que el Congreso apruebe el presupuesto, sin embargo, en los últimos dos años esto no ha ocurrido, la aprobación se da de oficio administrativamente por lo que establece la Constitución, dejando vigente el presupuesto inmediato anterior, de allí que en este escenario el presupuesto no fue aprobado por la legislatura.

IBP Comment

IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "d".

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Constitución Política de la República de Guatemala. Artículo 171. Otras atribuciones del Congreso, Literal B.  
[https://www.congreso.gob.gt/assets/uploads/congreso/marco\\_legal/ab811-cprg.pdf](https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf)

Comment:

Tal como se establece constitucionalmente, el Legislativo puede hacer las modificaciones que considera pertinentes con relación al presupuesto. Esta situación se dio para el proyecto de presupuesto de 2021, y pese a que el Congreso lo aprobó, las modificaciones fueron cuestionadas a nivel nacional, lo que llevó al legislativo a dar marcha atrás, motivo por el cual, al haber caducado el periodo hábil para modificar o aprobar, entró en vigencia el presupuesto del año anterior.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

*GUIDELINES:*

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this*

question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Congreso de la República de Guatemala.  
[https://www.congreso.gob.gt/noticias\\_congreso/5362/2020/3](https://www.congreso.gob.gt/noticias_congreso/5362/2020/3)

Prensa Libre

<https://www.prensalibre.com/guatemala/politica/aplanadora-oficialista-avanza-con-la-aprobacion-del-presupuesto-2021-breaking/>

Comment:

Es una práctica generalizada que año con año el Congreso realice modificaciones al proyecto de presupuesto, tal como establece la Constitución, por lo que en el proyecto de presupuesto 2021, no fue la excepción, desde el bloque oficialista principalmente se realizaron una serie de enmiendas y modificaciones al presupuesto.

Esto motivo serias críticas y jornadas de manifestaciones sociales, las cuales como se ha indicado, concluyeron en que el Congreso tuvo que dar marcha atrás en la aprobación del presupuesto, de esa cuenta el proyecto de presupuesto 2021 no se aprobó y entró en vigencia el del período anterior (2020), el proyecto de presupuesto de ese año tampoco fue aprobado, por lo que en esencia quedó aprobado el presupuesto de 2019.

Peer Reviewer

Opinion: Agree

Comments: Todos los años utiliza su facultad de modificar el presupuesto, no hay uno periodo en el que no lo haya realizado. En los dos últimos periodos no se ha aprobado por factores políticos y no técnicos.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario.

IBP Comment

IBP agradece el contexto adicional proporcionado por el revisor

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the

higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

Congreso de la República de Guatemala.  
[https://www.congreso.gob.gt/noticias\\_congreso/5362/2020/3](https://www.congreso.gob.gt/noticias_congreso/5362/2020/3)

Dictamen Comisión de Finanzas Públicas y Moneda

<https://www.congreso.gob.gt/assets/uploads/comisiones/dictamenes/2b22a-dictamen-5832-presupuesto-2021.pdf>

Comment:

Una de las mayores críticas al proyecto de 2021 es que el dictamen se presentó unas horas antes de que el bloque oficialista decidiera aprobar el proyecto, generando serias dudas sobre lo que el mismo contenía, asimismo, los demás bloques de diputados señalaron que no se tuvo el tiempo de revisar y conocer el dictamen. Por esa razón, la respuesta es C, ya que el dictamen se presentó unas horas antes de su aprobación, sin posibilidad de conocer el mismo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Comments: La Comisión de Finanzas Públicas y Moneda del Congreso de la República siempre emite y publica el dictamen correspondiente. Ahora bien, que un presupuesto no sea aprobado en determinado año, no significa que el presupuesto que continúa vigente no haya contado con su respectivo dictamen y que no haya sido publicado. En el caso que cita el investigador sobre el proyecto de presupuesto 2021 y que su dictamen se presentó horas antes de la aprobación, no implica que no haya existido dictamen en su momento sobre el presupuesto correspondiente al año anterior, pero al no haber cobrado vigencia el Decreto de 2021 que se emitió, su dictamen no constituye un respaldo técnico para ese proceso por no haberse aprobado dicho presupuesto. Por tal motivo en el procedimiento técnico, se emite el dictamen y se publica.

Researcher Response

Efectivamente se contó con el dictamen, sin embargo, el mismo fue presentado con premura, apenas horas antes de su discusión en el pleno del Congreso, lo cual no cumple con los requerimientos para una respuesta superior a C. Se reconoce que el dictamen fue publicado, pero para los criterios de oportunidad en materia presupuestaria el mismo no estuvo disponible hasta unas horas antes de la discusión, sin tener opción a otras partes a revisar el mismo.

IBP Comment

En base a la metodología de la OBS y la comparación con otros países, se confirma la evaluación del investigador. Dado que el informe se publica el mismo día en que se aprueba el presupuesto, no se cumple el espíritu de la respuesta "a" o "b", porque las partes de la legislatura que no formaron parte de la Comisión no contaron con el tiempo necesario para considerar el Informe/dictamen. Se mantiene la respuesta actual de "C".

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the

question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Congreso de la República de Guatemala. Comisión de Finanzas Públicas y Moneda

Comment:

Si bien en el Congreso de la República existen diversas comisiones sectoriales, no existen comisiones específicas por sector que revisen la propuesta de presupuesto, esto queda en manos de la Comisión de Finanzas Públicas y Moneda con exclusividad.

Peer Reviewer

Opinion: Agree

Comments: Además, son los congresistas que forman parte de la Comisión de Finanzas Públicas y Moneda los únicos responsables, pueden usar algún tipo de asesoría interna o externa, pero no designan comisiones que evalúen las propuestas. Es usual que cada ministerio acuda al congreso para defender su presupuesto, es ahí dónde se negocian los montos, programas, proyectos, etc.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario.

IBP Comment

IBP agradece el contexto adicional proporcionado por el revisor.

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

**GUIDELINES:**

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

Ley orgánica del presupuesto.

[https://minfin.gob.gt/images/downloads/leyes\\_presupuesto/leyes\\_reglamentos/decreto101-97.pdf](https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf)

Comment:

No se realizan este tipo de revisiones, existe el mecanismo de interpelaciones que algunos diputados puedan hacer a determinadas entidades ministeriales, o bien las diferentes comisiones del Congreso pueden citar a funcionarios o autoridades, pero no se realiza una revisión como tal de la ejecución presupuestaria durante el año.

Según la ley orgánica, el MINFIN debe enviar informes cuatrimestrales, sin embargo, los mismos son enviados al Congreso, pero no implica necesariamente una revisión de un comité del legislativo, ya que la ley no especifica eso, únicamente dice que finanzas debe enviarlo al Congreso, en la práctica el MINFIN sí envía los informes cuatrimestrales, sin embargo, no se da la revisión de los mismos.

Peer Reviewer

Opinion: Agree

Comments: Existen procesos llamados "citaciones" en los que los diputados fiscalizan actividades puntuales de las unidades ejecutoras o ministerios, pudiendo llamar desde directores hasta los ministros para que expliquen puntos específicos de la ejecución presupuestaria de programas, proyectos u obras. En última instancia, si existen evidencias de dudas en la ejecución de estos puntos, los diputados pueden hacer un proceso de interpelación en el congreso y producir un voto de desconfianza y solicitar al ejecutivo la destitución del Ministro titular de una cartera.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario.

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

*GUIDELINES:*

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

Ley orgánica del presupuesto.

[https://minfin.gob.gt/images/downloads/leyes\\_presupuesto/leyes\\_reglamentos/decreto101-97.pdf](https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf)

Comment:

Según lo estipula la ley orgánica del presupuesto en su artículo 32, las modificaciones pueden ser intra e inter ministeriales, y el procedimiento es que deben notificar del cambio al Congreso de la República y a la Contraloría General de Cuentas, por ley no se requiere la aprobación del Congreso, salvo que se trate de aprobación de préstamos o incrementos al presupuesto.

Peer Reviewer



Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

**Source:**

Ley orgánica del presupuesto. Artículo 26.

[https://minfin.gob.gt/images/downloads/leyes\\_presupuesto/leyes\\_reglamentos/decreto101-97.pdf](https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf)

**Comment:**

El Ejecutivo no puede autorizar gastos de ingresos adicionales que no hayan sido aprobados por el Congreso, de esa cuenta, está obligado a solicitar la aprobación de dichos gastos. Similar a lo que ocurre con la colocación de préstamos nuevos, que deben ser aprobados por el Congreso, estableciendo este último además un destino del gasto específico.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not*

do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Sin fuente.

Comment:

Si bien la Ley orgánica del presupuesto establece en su sección III los procedimientos para la ejecución del presupuesto, no estipula que lo relacionado a las reducciones deban ser aprobadas por el Congreso de la República, esto en la práctica depende de la coyuntura y el entorno macrofiscal de cada período fiscal. Tal como se puede ver en el Convenio de metas de recaudación:

<https://www.minfin.gob.gt/images/archivos/convenios/recaudacion/metas2021.pdf>

Peer Reviewer

Opinion: Agree

Comments: Si no existen fondos para ejecutar el presupuesto, simplemente no se asignan fondos y lo que se reduce es el porcentaje de ejecución presupuestaria. En caso la reducción se de por la falta de capacidad de la unidad ejecutora de gasto, los fondos no ejecutados, se trasladan a fondos revolventes (comunes), para que sea el ministerio de finanzas que decida hacia dónde se dirigen esos fondos.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario.

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Contraloría General de Cuentas.

Artículos 21, 25 y 26. Ley orgánica:

<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Comment:

Aunque la Contraloría General de Cuentas año con año presenta el informe de auditoría al Congreso de la República, y pese a estar contenido en ley, el pleno del Congreso ni revisa ni aprueba o imprueba en la práctica dichos informes, en concreto se desconoce qué se hace con el informe, ya que aunque se supone se traslada a la Comisión de Finanzas Públicas y Moneda, por ende no hay claridad en cuanto al seguimiento de dicho informe. El informe de 2019 se encuentra en el Congreso:

<https://www.congreso.gob.gt/assets/uploads/secciones/pdf/45b23-informe-auditoria-financiera-y-de-cumplimiento-congreso-de-la-republica.pdf>  
Pero como se ha señalado no hay seguimiento o revisión al respecto por parte del legislativo.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

**GUIDELINES:**

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

**Answer:**

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

**Source:**

Ley orgánica de la contraloría general de cuentas. Artículo 12 y 24

<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Constitución Política de la República de Guatemala.

[https://www.congreso.gob.gt/assets/uploads/congreso/marco\\_legal/ab811-cprg.pdf](https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf)

**Comment:**

Según establece la ley, el Contralor General debe ser elegido por mayoría absoluta en el Congreso de la República, a través del sistema de comisiones de postulación. La independencia está garantizada en la Constitución, en la Ley Orgánica de la Contraloría y en su reglamento.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

**GUIDELINES:**

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of*

*the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer “b” applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Ley orgánica de la contraloría general de cuentas. Artículo 24.

<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Constitución Política de la República de Guatemala.

[https://www.congreso.gob.gt/assets/uploads/congreso/marco\\_legal/ab811-cprg.pdf](https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf)

Comment:

El mandato del contralor es por cuatro años, en caso de remoción debe ser por orden judicial y el legislativo debe realizar nuevamente un proceso de elección formal tal como indica la ley. Correspondería en caso de antejuicio al Congreso aprobar en su sesión quitar la inmunidad al Contralor para que proceda el antejuicio.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer “a” applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer “b” applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer “c” applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer “d” applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Ley orgánica de la contraloría general de cuentas. Artículo 32. Presupuesto. y Artículo 34. Formulación presupuestaria.

<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Comment:

El presupuesto de la CGC tiene una asignación constitucional inamovible, y es la misma contraloría quien elabora y presenta al Congreso y al Ejecutivo según ley su propio presupuesto, por lo cual hay independencia en cuanto al mismo.

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

Ley orgánica de la contraloría general de cuentas. Artículo 2 y Artículo 3.

<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Constitución Política de la República de Guatemala.

[https://www.congreso.gob.gt/assets/uploads/congreso/marco\\_legal/ab811-cprg.pdf](https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf)

**Comment:**

Según lo estipula la ley, la CGC puede auditar sin ningún impedimento y de forma discrecional y aleatoria según considere pertinente.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

Ley orgánica de la contraloría general de cuentas. Artículo 37

<https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>

Comment:

Si bien existen mecanismos de fortalecimiento institucional a través de los cuales se hacen controles de calidad institucional, y por ley establecen mecanismos para revisión de sus procesos con el fin de mejorar las auditorías. Sin embargo, los procesos de auditoría de la CGC no son revisadas por ninguna agencia independiente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

*GUIDELINES:*

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

d. Never.

Source:

Sin fuente.

Comment:

Aunque pueden existir interpelaciones al contralor o subcontralor esto no es usual, estas no implican necesariamente testificar o participar en comisiones del Congreso, más bien puede darse a petición de una bancada y es en función de buscar señalar alguna falencia en alguna entidad ministerial o en la actuación de algún funcionario público. Por ejemplo en 2019 hubo cuestionamientos con relación a la lentitud en la entrega de finiquitos:

<https://www.prensalibre.com/guatemala/politica/contralor-en-funciones-debera-explicar-al-congreso-la-tardanza-para-entrega-de-finiquitos/>

Peer Reviewer

Opinion: Agree

Comments: Además, en caso de fiscalizar a alguna entidad ejecutora, el Legislativo o alguna comisión de este solicita un informe detallados a la contraloría, pero casi nunca lo citan para que testifique, al menos no en los últimos 12 meses.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con le comentario.

IBP Comment

IBP agradece el contexto adicional proporcionado por el revisor.

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the

budget being tabled in parliament)?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Ministerio de Finanzas Públicas  
<https://presupuestoabierto.minfin.gob.gt/>

Ministerio de Finanzas Públicas. Talleres realizados durante el mes de julio  
<https://presupuestoabierto.minfin.gob.gt/julio/>

**Comment:**

Para el año 2020, se implementó una página del Ministerio de Finanzas en el que se subió información relacionada a los talleres de presupuesto abierto, se colocan las agendas y las presentaciones, como se puede ver, en su mayoría participan funcionarios públicos que discuten el presupuesto, asimismo se invitan a ciertos actores de sociedad civil, empresarios y académicos, quienes hacen comentarios a las presentaciones que hacen los funcionarios públicos. Asimismo se recibieron diversas propuestas sobre el presupuesto de distintas entidades. Si bien hay un video informativo al respecto, en los talleres se invita individuos específicos o grupos específicos, pero no se genera una participación en la que la ciudadanía discuta con los funcionarios el presupuesto.

Por otro lado, es de señalar que debido a la pandemia, los talleres tuvieron que llevarse en forma virtual, lo cual permitió que cualquier persona con

acceso a internet pudiera ingresar a la sesión virtual, sin embargo no hay un registro público de los participantes.

Por otro lado, como se ha señalado, hubo descontento ciudadano por el mecanismo de aprobación del presupuesto y las modificaciones que el Congreso realizó al mismo, lo cual devino en manifestaciones que fueron reprimidas por las fuerzas de seguridad, esto generó un ambiente tenso, que llevó a que el Ejecutivo convocara a nuevas mesas, para lo cual invitó a algunos representantes de organizaciones privadas, sociedad civil, académicas entre otras, de allí que posteriormente, 24 de noviembre se buscó hacer otros talleres, sin embargo, algunas organizaciones decidieron no participar en el proceso, al final de cuentas, se retiró la ley de presupuesto y quedó vigente el del año anterior. Como se aprecia, hay una diferencia cualitativa y cuantitativa entre los talleres de julio (que fueron más abiertos) y lo que se desarrolló posteriormente a las manifestaciones de noviembre, siendo un espacio controlado por el ejecutivo en aras de legitimar un presupuesto que a todas luces era rechazado por la ciudadanía.

#### Peer Reviewer

Opinion: Agree

Comments: Además, usualmente las opiniones de los grupos de sociedad civil o centros de pensamiento no son incluidas en la propuesta de presupuesto, al menos no de manera clara.

#### Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: El mecanismo de talleres de presupuesto abierto existe por lo que cualquier persona, organización interesada en el tema puede participar. No existe restricción. Además desde la página web las personas pueden realizar sus aportes para ser considerados en la dinámica. El desacuerdo con la postura del investigador independiente de anotar "c" consiste en que lo que se pregunta es si existe el mecanismo por parte del ejecutivo, no así si existe poca, mediana o mucha participación porque según se infiere este sería un criterio subjetivo. La pregunta es existe el mecanismo sí o no, lo cual sí se puede medir y verificar objetivamente.

#### Researcher Response

Si bien a través de la página Web ahora se puede acceder a los talleres de presupuesto, en la práctica el mecanismo excluye de entrada a quienes no tienen acceso a internet, basta con analizar el índice de electrificación del país y la disponibilidad del servicio de internet según los datos del INE para saber que en la práctica este mecanismo que si bien existe, no permite un acceso universal a toda la ciudadanía, en la práctica, son ciertos académicos, gremios u organizaciones quienes participan del proceso. De allí que la respuesta sea C, adicionalmente, no queda claro cómo se utilizan los insumos o cómo se incorporan al presupuesto.

#### IBP Comment

Se agradecen los comentarios de los revisores externos. Conforme a la metodología de la OBS, para otorgar una calificación superior la ciudadanía debe tener la oportunidad de expresar sus opiniones en lo que puede considerarse un diálogo público entre ellos y no oyentes pasivos, y no se debe ejercer discreción sobre quién puede participar. Favor obsérvese que el mecanismo "Talleres de presupuesto abierto" se organizó en dos fases (julio y noviembre de 2020), y en la fase de noviembre de 2020, que tenía por objetivo la discusión de la Propuestas de Presupuesto de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2021, los mismos se realizaron bajo invitación. Teniendo en consideración esto, para fines de consistencia metodológica y coherencia entre países, se mantiene la respuesta actual "c".

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

#### GUIDELINES:

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

#### Answer:

b. The requirements for an "a" response are not met.

#### Source:

Ministerio de Finanzas Públicas

<https://presupuestoabierto.minfin.gob.gt/>

#### Comment:

Si bien se cita a ciertas entidades y organizaciones de sociedad civil a participar activamente en los talleres, algunos de los cuales puedan



vincularse a grupos vulnerables, específicamente no hay una incorporación de estos grupos en los talleres.

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: De nuevo como se mencionó, la participación es abierta e incluye a grupos vulnerables.

Researcher Response

No existe evidencia de la participación de los grupos vulnerables por lo que la respuesta seleccionada es "b". Al verificar los registros fundamentalmente se tienen organizaciones o gremios que participan, así como algunas personas individuales, fundamentalmente académicos o técnicos, pero no hay evidencia de grupos vulnerables.

IBP Comment

Se agradece el comentario del revisor de gobierno. IBP está de acuerdo con la respuesta del investigador. Para efectos de consistencia metodológica y coherencia entre países, se mantiene la respuesta actual de "B".

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

a. The executive's engagement with citizens covers all six topics.

Source:

Ministerio de Finanzas Públicas

<https://presupuestoabierto.minfin.gob.gt/>

Comment:

Se abordan en diferentes talleres los tópicos planteados.

Peer Reviewer  
Opinion: Agree

Government Reviewer

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

*1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Ministerio de Finanzas Públicas

<https://presupuestoabierto.minfin.gob.gt/>

Comment:

Si bien la pandemia permitió que se creará el portal de presupuesto abierto, como se puede verificar, en los talleres de presupuesto abierto se invita a miembros de empresas, organizaciones de sociedad civil especializadas, esto es en una de las fases del ciclo presupuestario, concretamente en la fase de aprobación del presupuesto, estos mecanismos de participación no existen en la fase de implementación, se realizan auditorías sociales a

partir del trabajo independiente de OSC y no son espacios propiciados por el Gobierno.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Sin fuente.

**Comment:**

No se incluye participación en la fase de implementación, por ende tampoco se incluye a población vulnerable o no representada.

Peer Reviewer  
Opinion: Agree

Comments: En algún momento se trató de hacer una participación más activa de las organizaciones de sociedad civil, pero en este gobierno, se ha ido cerrando este espacio.

Government Reviewer  
Opinion: Agree

Researcher Response  
De acuerdo con el comentario.

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive’s engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, “key topics” are considered to be ONLY the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

No hay fuente.

Comment:

No existe este tipo de espacios de participación, los mecanismos de participación se han concentrado en la fase de aprobación y no en la fase de implementación, de allí la respuesta a la pregunta.

Peer Reviewer

Opinion: Agree

Comments: En algún momento se trató de hacer una participación más activa de las organizaciones de sociedad civil, pero en este gobierno, se ha ido cerrando este espacio.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con el comentario.

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of “Openness,” and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the “rules of the public engagement” are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive’s objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to*

better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

b. Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

Source:

Ministerio de Finanzas Públicas

<https://presupuestoabierto.minfin.gob.gt/>

Comment:

Esto aplica para la fase de formulación del presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Ministerio de Finanzas Públicas  
<https://presupuestoabierto.minfin.gob.gt/>

Por ejemplo una respuesta dada a la propuesta recibida:  
<https://presupuestoabierto.minfin.gob.gt/taller-1/>

Otra respuesta:  
<https://presupuestoabierto.minfin.gob.gt/taller-2/>

**Comment:**

A diferencia de años anteriores, se creó una página específica de Presupuesto abierto, en la cual se pueden identificar el listado de propuestas recibidas, lo cual es un avance importante. En dicha página de presupuesto abierto se pueden identificar las propuestas recibidas, concretamente en la pestaña "Propuestas recibidas", se pueden descargar los documentos que fueron enviados al MINFIN, y pese a que, en la misma pestaña se puede descargar en algunos casos la Respuesta que se dio a dichas propuestas, esta no explica cómo fueron usados los insumos o propuestas en la formulación del presupuesto, ya que solo indica que se trasladara a las instancias correspondientes, pero no se puede ubicar si realmente los insumos se utilizaron o no. Al final es solamente un documento de respuesta a quien realizó la propuesta, esto se puede ubicar en los casos de los talleres desarrollados en julio, ya que en los talleres de noviembre esto no puede ubicarse, ni propuestas, ni respuestas, podría ser porque quizá no se recibieron más propuestas, no hubo interés en participar derivado del contexto, o bien, no se colocaron en la página.

**Peer Reviewer**

Opinion: Agree

Comments: Totalmente de acuerdo. Además, con este presupuesto y nuevo gobierno, los espacios para la participación ciudadana se ha ido cerrando cada vez más.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

De acuerdo con el comentario.

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:  
Sin fuente

Comment:  
Como se ha indicado, no se genera participación en la etapa de implementación o ejecución.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:  
Ministerio de Finanzas Públicas.  
<https://presupuestoabierto.minfin.gob.gt/julio/>

Comment:  
En la página citada, se establecen las fechas de recepción de propuestas y de los talleres de presupuesto abierto, concretamente se puede identificar que: "Las propuestas en cada tema serán recibidas en la semana del 5 al 17 de julio y los comentarios de las entidades expositoras se publicarán en esta página web".

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

**IBP Comment**

Durante una verificación de consistencia de IBP, para asegurar consistencia metodológica y entre países, se reconsidera la información presentada para esta pregunta y se modifica esta respuesta de "A" a "B", dado que el calendario presentado no se refiere a la formulación del presupuesto sino al cronograma de los talleres. Esta pregunta examina si el calendario de Programación del Proceso de Planificación y Formulación del Presupuesto para 2021 incluye los mecanismos de participación y aborda si el ejecutivo es capaz de vincular los mecanismos de participación a los procesos administrativos que se utilizan para crear el presupuesto anual. Este documento es el mismo al que se hace referencia en la Pregunta 53. La "Estrategia de Programación del Proceso de Planificación y Formulación del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2021 y Presupuesto Multianual 2021-2025" no incluye los talleres como lo hizo en la última ronda.  
[https://minfin.gob.gt/images/downloads/presupuesto\\_formulacion/2021-25/estrategia\\_21-25\\_190520.pdf](https://minfin.gob.gt/images/downloads/presupuesto_formulacion/2021-25/estrategia_21-25_190520.pdf)

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

**GUIDELINES**

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Sin fuente.

Comment:

Está práctica no se da como un mecanismos formal por parte de los ministros, en todo caso debe señalarse que se pueden recibir propuestas de OSC sectoriales a los diferentes ministerios, con el objeto de incidir desde la sociedad civil en el gasto, pero no es un mecanismo formal de participación.

Peer Reviewer

Opinion: Agree

Comments: Si no se usa por favor colocar "No aplica".

Government Reviewer

Opinion: Agree

Researcher Response



La pregunta si aplica, por ende se ha seleccionado la respuesta "d".

IBP Comment

De acuerdo a la metodología de la OBS, para esta pregunta y en consistencia con la respuesta aportada por el investigador corresponde seleccionar la opción "d", que indica que "No se cumplen los requisitos para dar una respuesta "c" o superior." La opción "e: no aplicable/otro" no debe seleccionarse.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

*GUIDELINES:*

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- The legislature holds public hearings on the budget;*
- Testimony is not allowed from members of the public or CSOs; but*
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- The legislature holds public hearings on the budget;*
- Testimony is not allowed from members of the public or CSOs;*
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Congreso de la República de Guatemala  
[https://www.congreso.gob.gt/noticias\\_congreso/4933/2020/3](https://www.congreso.gob.gt/noticias_congreso/4933/2020/3)

Congreso de la República de Guatemala  
[https://www.congreso.gob.gt/noticias\\_congreso/4905/2020/3](https://www.congreso.gob.gt/noticias_congreso/4905/2020/3)

Congreso de la República de Guatemala  
[https://www.congreso.gob.gt/noticias\\_congreso/5198/2020/3#gsc.tab=0](https://www.congreso.gob.gt/noticias_congreso/5198/2020/3#gsc.tab=0)

Comment:

Aunque existe el mecanismo de audiencia pública, según las notas referidas, el Congreso desarrolló audiencias con las mismas instituciones del Estado, asimismo según el Congreso se realizaron audiencias con organizaciones de sociedad civil, sin embargo, parecieran ser específicas a educación, no queda claridad sobre quiénes participaron y no se encontró evidencia que las organizaciones efectivamente hayan participado en audiencias. Al revisar la página del Congreso, específicamente en la Comisión de Finanzas Públicas y Moneda no se puede acceder a mucha información:

[https://www.congreso.gob.gt/comisiones/19/2021/1#dictamenes\\_archivos&gsc.tab=0](https://www.congreso.gob.gt/comisiones/19/2021/1#dictamenes_archivos&gsc.tab=0)

Otras referencias hemerográficas en donde se evidencian las audiencias entre las instituciones del Estado:

<https://lahora.gt/presupuesto-2021-pasa-a-la-fase-de-negociacion-politica/>

<https://www.tn23.tv/2020/09/22/arrancan-audiencias-publicas-para-analizar-presupuesto-2021/>

Como se ve, el escenario de opacidad del Congreso generó el malestar social y se llevaron manifestaciones, por lo cual el presupuesto no fue aprobado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Sin fuente

Comment:

Si bien existen diferentes OSC que abordan ya sea de forma general los tópicos o bien otras organizaciones que se enfocan en temas específicos a través de análisis del proyecto de presupuesto por ejemplo, dichos insumos las mismas organizaciones buscan hacerlas públicas a través de sus medios, sin embargo, en la práctica, para el proyecto de presupuesto 2021, no se llevaron a cabo las audiencias públicas, en todo caso las instituciones trasladaron observaciones y recomendaciones al legislativo. Por ejemplo:

<https://icefi.org/comunicados/guatemala-icefi-traslado-al-congreso-recomendaciones-tecnicas-para-mejorar-el-proyecto>

Como se ha señalado, en 2020 el proceso de aprobación del proyecto de presupuesto de 2021 se dio en un contexto de opacidad, el dictamen de la comisión de finanzas públicas y moneda se conoció horas antes de que el bloque oficialista aprobara el presupuesto, y como ya se indicó, luego de las manifestaciones sobre el presupuesto, el Congreso dio marcha atrás y no quedó aprobado el presupuesto.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Sin fuente

Comment:

Para el proyecto de presupuesto 2021 no se pudo determinar si realmente se llevaron a cabo audiencias públicas, adicionalmente, no hay ningún documento que evidencie si hubieron aportes y cómo se usaron.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Sin fuente.

Comment:

Esto no se lleva a cabo, aunque la CGC presenta según establece la ley el Informe de Auditoría, el Congreso no da los seguimientos respectivos y menos se generan espacios de participación ciudadana.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.*

**Answer:**

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Source:**

Contraloría General de Cuentas

<https://www.contraloria.gob.gt/index.php/denuncias/>

**Comment:**

La CGC tiene en su portal un apartado para presentar denuncias, las cuales pueden ser utilizadas como insumos para las auditorías, cabe señalar que en los últimos años, el mecanismo requiere presentarse físicamente a las oficinas, por lo cual puede generar dificultades para denunciar, especialmente quienes se encuentran en áreas lejanas, aunque se cuenta con una línea de denuncias 1506, a través de la cual se puede hacer la denuncia también.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

**Answer:**

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Source:**

Contraloría General de Cuentas

<https://www.contraloria.gob.gt/index.php/denuncias/>

Comment:

Si bien no existe un reporte sobre cómo se utilizan los insumos de los ciudadanos para la auditoría, a través de las denuncias, no solo se pueden dar insumos, sino que en la página se puede consultar el estado de las denuncias, a través de la aplicación "Yo denunció" de la CGC puede verse el estatus de la misma.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

*GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Contraloría General de Cuentas

<https://www.contraloria.gob.gt/index.php/denuncias/>

Comment:

Si bien existe espacio para denuncias, no se conoce de la existencia de un mecanismo claro en el cual los ciudadanos puedan aportar a los informes de auditoría o sean tomados en cuenta, y si esto se realiza no se hace público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree