

Open Budget Survey 2023

Questionnaire

Guatemala

May 2024

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:

2023

Source:

Ministerio de Finanzas Públicas. Informe preliminar 2023

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8314&Itemid=209

Comment:

Para esta encuesta se tomarán en cuenta los documentos de formulación y aprobación del presupuesto correspondientes al año 2023. En Guatemala el período fiscal va del 01 de enero al 31 de diciembre cada año según la legislación nacional vigente.

Peer Reviewer

Opinion: Agree

Comments: Además, la publicación cumplió con la fecha de publicación del documento preliminar para el año fiscal 2023. En cuanto al contenido y la disponibilidad también es adecuada.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8314&Itemid=209

Comment:

Por lo general se publica en el mes de agosto, un mes antes de que el Ejecutivo presente la propuesta al Legislativo según lo que mandata la ley, asimismo cuatro meses antes del inicio del nuevo año presupuestario .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

1/8/2022

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8314&Itemid=209

Comment:

En 2017 el Ministerio de Finanzas Públicas estableció fechas límite para publicar los documentos presupuestarios según el Acuerdo Ministerial 194-2017. En ese sentido el documento preliminar tiene como fecha límite a publicarse el 02 de agosto de cada año.

Peer Reviewer

Opinion: Agree

Comments: De hecho, es un avance en términos de institucionalización la implementación del acuerdo que menciona el investigador.

Government Reviewer

Opinion: Agree

Comments: Informe Preliminar 2023, publicado oficialmente el 1 de agosto de 2022, en página del Minfin indicada. Esto es 1 mes antes de la entrega del Proyecto de Presupuesto del Organismo Ejecutivo, al Congreso de la República.

IBP Comment

Se toma nota y agradecen los comentarios de los revisores externos.

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:

Un primer indicador fue verificar la fecha que consigna la página del MINFIN, ya que, como una práctica cada vez que se publica un documento se consigna la fecha en la que se hizo. Por otro lado, al ver el código fuente de la página se buscó la fecha de publicación y se determinó la misma.

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8314&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

Comment:

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Peer Reviewer

Opinion: Agree

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/informe_preliminar23/1-Informe%20Preliminar%202023%20al%2029-julio.pdf

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8314&Itemid=209

Comment:

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Peer Reviewer

Opinion: Agree

Comments: Se considera que el mejor vínculo es el colocó el investigador, pues tiene cinco formatos distintos en los que se publicó.

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

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8314&Itemid=209

Comment:

El informe preliminar se encuentra publicado en cinco formatos: Word, Excel, PDF, CSV, JSON.

Peer Reviewer

Opinion: Agree

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

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8314&Itemid=209

Comment:

El documento se encuentra 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:

n/a

Source:

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Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

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

Answer:

Informe preliminar 2023. Acerca del "Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2023, y Multianual 2023- 2027"

Source:

Ministerio de Finanzas Públicas

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8314&Itemid=209

Comment:

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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:

Answer:

b. No

Source:

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Comment:

Este documento no tiene una versión para el ciudadano.

Peer Reviewer

Opinion: Agree

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:

2023

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2023

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Comment:

Para esta encuesta se tomará el documento correspondiente al ejercicio fiscal 2023.

Peer Reviewer

Opinion: Agree

Comments: El vínculo anterior es justamente del del Proyecto de presupuesto 2023; si se desea ver el histórico de los proyectos de presupuestos y la fecha de publicación de cada uno, el vínculo es el siguiente: <https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto>

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor.

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

1/9/2022

Source:

Ministerio de Finanzas Públicas

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Agencia Guatemalteca de noticias

<https://agn.gt/ejecutivo-presenta-ante-el-congreso-proyecto-de-presupuesto-2023/>

Prensa Libre

<https://www.prensalibre.com/economia/el-monto-de-la-propuesta-de-presupuesto-estatal-2023-es-de-q112-mil-294-millones/>

Comment:

Según establece la ley, el proyecto de presupuesto debe ser remitido al Congreso de la República a más tardar el 02 de septiembre de cada año. En este caso, se presentó según consta en la nota de remisión el día jueves 01 de septiembre de 2022 y como puede verificarse en varios medios impresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2023

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Comment:

Por ley, el documento se publica con cuatro meses de anticipación antes de entrar en vigencia el nuevo ejercicio fiscal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2023 fue publicado en la página del MINFIN el 1 de septiembre de 2022, es decir, el mismo día en que fue presentado al Congreso de la República de Guatemala.

<https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto> (ver anotación de fecha)

Researcher Response

Se agradece la información adicional.

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor.

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 2022 should be entered as 05/09/2022. 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:

1/9/2022

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2023

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Comment:

El documento fue publicado el 01 de septiembre de 2022.

Peer Reviewer

Opinion: Agree

Comments: En esta oportunidad se presentó un día antes de la fecha que marca el artículo 23 de la ley orgánica del presupuesto y la publicación se hizo el mismo día.

Government Reviewer

Opinion: Agree

Comments: Además de la publicación el 1 de septiembre de 2022, del Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2023, en la página web del MINFIN, también se publicó en la misma fecha, la base de datos del proyecto en el Portal de Datos Abiertos del MINFIN. <https://datos.minfin.gob.gt/dataset/proyectos-de-presupuesto-listado-de-obras-y-base-de-formulacion-2023>

Researcher Response

Se agradece la información adicional.

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 revisó el código fuente de la página web, en la cual se pudo constatar que fue publicado el 01 de septiembre de 2022, asimismo, se tomó como referencia la fecha de publicación que consigna el Ministerio de Finanzas en la página web.

Se constata también mediante la fecha establecida al consultar Javascript en el enlace del documento.

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2023

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Comment:

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Peer Reviewer

Opinion: Agree

Comments: La fecha de publicación según el Ministerio de Finanzas de Guatemala se puede ver en el siguiente enlace:

<https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto> Las comprobaciones adicionales tal como las hizo el investigador.

Government Reviewer

Opinion: Agree

Comments: En el Portal de Datos Abiertos del MINFIN, también se anota la fecha de publicación del Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2023, siendo ésta el 1 de septiembre de 2022. <https://datos.minfin.gob.gt/dataset/proyectos-de-presupuesto-listado-de-obras-y-base-de-formulacion-2023>

Researcher Response

En efecto, las fechas pueden ser vistas en dicho portal.

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/proypre23/Inicio%201.htm>

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto 2023

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: A continuación el vínculo de la base datos en el Portal de Datos Abiertos del MINFIN, que es adicional a la publicación del documento en la página web. <https://datos.minfin.gob.gt/dataset/proyectos-de-presupuesto-listado-de-obras-y-base-de-formulacion-2023>

Researcher Response

Se agradece la información adicional.

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 2023

<https://www.minfin.gob.gt/proyecto-de-presupuesto>

Comment:

En el enlace del proyecto de presupuesto, en la columna llamada "Documentos", se encuentra un documento en Word llamado "Editable", dentro de este se encuentran los diferentes documentos que conforman el Proyecto de Presupuesto del Ejecutivo, todos en formato Word, PDF y Excel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Como ya se mencionó, adicionalmente se pone a disposición de las personas la base de datos para que se obtengan y reutilicen los datos que estimen de su interés. <https://datos.minfin.gob.gt/dataset/proyectos-de-presupuesto-listado-de-obras-y-base-de-formulacion-2023>

Researcher Response

Gracias por la información complementaria.

IBP Comment

Se toma nota y agradece el comentario del revisor. De acuerdo con la metodología y para asegurar consistencia de evaluación entre países, siendo coherentes con lo que aceptamos en diferentes países, sería necesario ver una referencia explícita a la plataforma en los documentos del Proyecto de Presupuesto 2023 que vincule los documentos con los datos abiertos disponibles en el portal. Por lo tanto, se ratifica la respuesta original proporcionada por el investigador del país. Aunque se reconoce la existencia del portal, no corresponde utilizarlo para abordar preguntas relacionadas con el el Proyecto de Presupuesto del Ejecutivo, (EBP), debido a consideraciones de coherencia metodológica.

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 2023

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Comment:

El documento sí está publicado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Además del documento, se pone a disposición la base de datos como ya se indicó. <https://datos.minfin.gob.gt/dataset/proyectos-de-presupuesto-listado-de-obras-y-base-de-formulacion-2023>

Researcher Response

Sin comentarios adicionales.

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:

n/a

Source:

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Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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 2022-23, 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 2023

Source:

Ministerio de Finanzas Públicas. Proyecto de presupuesto 2023

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Nombre completo: Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2023

Researcher Response

Sin comentarios adicionales.

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor.

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 2023 para el Ciudadano.

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8384&Itemid=209

Comment:

Una vez más el Ministerio de Finanzas a publicado una versión ciudadana de este documento, la cual fue publicada el 13 de septiembre de 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2023 se entregó al Congreso de la República el 1 de septiembre de 2022, y el 13 de septiembre del mismo año, se publicó la versión "Proyecto de Presupuesto 2023 para el Ciudadano". https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8384&Itemid=209

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor.

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:

2022

Source:

Congreso de la República de Guatemala.
https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

El presupuesto fue aprobado por el Congreso de la República de Guatemala y emitió el Decreto Número 54-2022 con lo cual quedó aprobada la propuesta de presupuesto 2023.

Peer Reviewer

Opinion: Agree

Comments: Año Fiscal 2023 (FY-2023)

Government Reviewer

Opinion: Agree

Comments: El Decreto No. 54-2022 también fue publicado en la página del MINFIN.
<https://www.minfin.gob.gt/images/archivos/presua2023/Inicio%201.htm>

Researcher Response

Luego de la revisión realizada con IBP, se ha determinado el cambio del documento del EB por el del año 2022 con el objeto de mantener la consistencia metodológica entre países.

IBP Comment

Se toma nota y agradecen los comentarios de los revisores externos. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se ajusta la respuesta dada y se examina el Presupuesto Aprobado para FY 2022. Dado que el Decreto de Presupuesto Aprobado para el año 2023 se publicó el 24 de noviembre de 2022 por el Congreso de la República de Guatemala, pero los documentos complementarios a la ley no estuvieron disponibles hasta el 27 de enero de 2023, estando dentro del marco de los tres meses, pero superando así la fecha límite del 31 de diciembre de 2022 establecida por la metodología Encuesta de Presupuesto Abierto, corresponde examinar el Presupuesto Aprobado 2022. Para la OBS 2023, la fecha límite de investigación es el 31 de diciembre de 2022. La OBS utiliza una fecha límite para estandarizar la investigación y garantizar la comparabilidad. No se aceptan documentos publicados después de esta fecha. El Presupuesto Aprobado 2022 es la versión [completa] más reciente a la fecha de corte de la investigación y el documento que en adelante se considera para responder preguntas relacionadas con la EB. Ante esto, de acuerdo con los lineamientos de la OBS, se ajusta la respuesta actual.

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

18/11/2021

Source:

Congreso de la República de Guatemala. Presupuesto aprobado 2023
https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

Según el registro del Congreso el presupuesto fue aprobado el día miércoles 09 de noviembre de 2022, el cual fue publicado en el Diario de Centroamérica (Diario oficial del Estado guatemalteco) el 24 de noviembre.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Aclarando: El Decreto 54-2022 según indica en la parte final, fue "emitido" el 9 de noviembre de 2022, y se remitió al Organismo Ejecutivo para su "sanción, promulgación y publicación". Está última acción, la "publicación", se realizó el 24 de noviembre en el Diario de Centro América, fecha en la cual nace a la vida jurídica, para luego cobrar vigencia el 1 de enero de 2023. Por lo tanto, la fecha de aprobación (legal) corresponde al 24 de noviembre de 2022.

Researcher Response

Se agradece la ampliación de la información, en efecto, el documento nace a la vida jurídica el 24 de noviembre, sin embargo, el documento fue aprobado por la legislatura el 09 de noviembre, la pregunta indaga cuándo fue aprobado, de allí que la fecha es el 09 de noviembre de 2022. Según la nueva revisión realizada con IBP, se modifica el EB para usar el correspondiente a 2022, por lo que se actualiza la fecha de aprobación para EB 2022, la cual fue el 18 de noviembre de 2021.

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Ver Decreto 16-2021:
https://www.congreso.gob.gt/detalle_pdf/decretos/13552

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:

c. More than six weeks, but less than three months, after the budget has been enacted

Source:

Congreso de la República de Guatemala.
https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

El presupuesto aprobado estuvo a disposición del público a través de la página web del Congreso de la República, asimismo fue publicado en el Diario de Centroamérica.

Peer Reviewer

Opinion: Agree

Comments: El presupuesto aprobado con formato de ley se publica en el portal del Congreso de la República el 24 de noviembre de 2022, pero el Ministerio de Finanzas Publica el contenido y detalles más profundos del presupuesto el 27 de enero 2023.

Government Reviewer

Opinion: Agree

Researcher Response

Sin comentarios adicionales. Pese al cambio del EB 2023 al EB 2022, está respuesta se mantiene debido a las fechas de publicación.

IBP Comment

Favor ver comentario de IBP en EB-1a. Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y en se determina que si bien la "Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal Dos Mil Veintidós" fue aprobada el 18 de noviembre de 2021, publicada en el [1] portal del Congreso el 03 de diciembre de 2021. Los libros que acompañan la ley no estuvieron publicados hasta el 02/02/2022 en el [2] portal del Ministerio de Finanzas. [1] https://www.congreso.gob.gt/detalle_pdf/decretos/13552 [2] <https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm> Considerando que la versión del Presupuesto Aprobado 2022 disponible en el portal del Ministerio de Finanzas es la más exhaustiva y consolidada en términos de información, corresponde considerarla para responder preguntas relacionadas al contenido del EB, así como para examinar su disponibilidad al público. En este sentido, dicha versión estuvo disponible a los dos meses y quince días de ser aprobado el Presupuesto 2022. Para concluir, y revisada la evidencia disponible, se ajusta la valoración de "B" a "C".

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

02/02/2022

Source:

Congreso de la República de Guatemala.
https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

El presupuesto aprobado fue publicado tanto en la página web del Congreso como en el diario oficial "Diario de Centroamérica" el mismo día.

Peer Reviewer

Opinion: Agree

Comments: El presupuesto aprobado con formato de ley se publica en el portal del Congreso de la República, pero el Ministerio de Finanzas Publica el contenido y detalles más profundos del presupuesto el 27 de enero de 2023.

Government Reviewer

Opinion: Agree

Researcher Response

Sin comentarios adicionales. Solamente se actualizó la fecha para la consistencia con el EB 2022.

IBP Comment

Favor ver comentario de IBP en EB-1a. Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y en se determina que si bien la "Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal Dos Mil Veintidós" fue aprobada el 18 de noviembre de 2021, publicada en el [1] portal del Congreso el 03 de diciembre de 2021. Los libros que acompañan la ley no estuvieron publicados hasta el 02/02/2022 en el [2] portal del Ministerio de Finanzas. [1] https://www.congreso.gob.gt/detalle_pdf/decretos/13552 [2] <https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm> Considerando que la versión del Presupuesto Aprobado 2022 disponible en el portal del Ministerio de Finanzas es la más exhaustiva y consolidada en términos de información, corresponde considerarla para responder preguntas relacionadas al contenido del EB, así como para examinar su disponibilidad al público. En este sentido, dicha versión estuvo disponible a los dos meses y quince días de ser aprobado el Presupuesto 2022. Para concluir, y revisada la evidencia disponible, se ajusta la fecha para reflejar la publicación en el portal del Ministerio de Hacienda: 02/02/2022.

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 de publicación se constató en la edición impresa del Diario de Centroamérica, así como en el portal web del Congreso adicionalmente en la página del Ministerio de Finanzas Públicas.

Source:

Congreso de la República de Guatemala.

https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Sin comentarios adicionales.

IBP Comment

Favor ver comentario de IBP en EB-1a.

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://www.congreso.gob.gt/detalle_pdf/decretos/13552#gsc.tab=0

Source:

Congreso de la República de Guatemala.

https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

Adicionalmente, es importante señalar que el Ministerio de Finanzas Públicas también tiene disponible en su portal el presupuesto aprobado, el cual fue publicado el 27 de enero de 2023:

<https://www.minfin.gob.gt/images/archivos/presua2023/Inicio%201.htm>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El Congreso de la República aprueba el presupuesto y emite el Decreto respectivo que se publica en el Diario Oficial. El Decreto contiene la aprobación de los ingresos y egresos (de forma un poco agregada), así como normas complementarias de ejecución presupuestaria. Ahora bien, el MINFIN emite un documento muy completo de ese Presupuesto Aprobado, una vez realizados los cambios y forma en que finalmente fue aprobado por parte del Congreso de la República. Ya con la apertura presupuestaria a partir del 1 de enero, se procede a elaborar y publicar este documento presupuestario, el cual según la propia Encuesta de Presupuesto Abierto (EB-2), puede publicarse tres meses después de que el presupuesto es aprobado por la legislatura.

Researcher Response

Se agradece la información adicional. Debido al cambio realizado al EB 2022, se agrega el enlace en el cual el Ministerio de Finanzas Públicas pone a disposición el presupuesto aprobado para 2022: <https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm>

IBP Comment

Favor ver comentario de IBP en EB-1a. Fuentes del Congreso: Se modifica el enlace aportado inicialmente para EB 2023

[https://www.congreso.gob.gt/detalle_pdf/decretos/13607] por el enlace para EB 2022

[https://www.congreso.gob.gt/detalle_pdf/decretos/13552#gsc.tab=0]. Fuentes del Ministerio de Hacienda: Se modifica el enlace aportado

inicialmente para EB 2023 [<https://www.minfin.gob.gt/images/archivos/presua2023/Inicio%201.htm>] por el enlace para EB 2022

[<https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm>].

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:

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

Source:

Congreso de la República de Guatemala.

https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

El presupuesto aprobado fue publicado el 24 de noviembre de 2022 por el Congreso de la República de Guatemala en formato PDF. Es importante indicar que si bien el Ministerio de Finanzas Públicas con fecha 27 de enero de 2023 publicó el presupuesto aprobado en formato editable (legible por máquina), esto fue posterior al 31 de diciembre de 2022, fecha de corte de la revisión según la metodología del IBP.

Peer Reviewer

Opinion: Agree

Comments: La ley del presupuesto de 2023 se publicó el 24 de noviembre de 2022 en formato PDF, pero las versiones con números editables fueron publicadas por finanzas hasta el 27 de enero de 2023.

Government Reviewer

Opinion: Disagree

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

Comments: La pregunta se refiere a que si los datos del Presupuesto Aprobado 2023 pueden ser leídos por máquina, sin necesariamente indicar la temporalidad. Explico: La respuesta es Sí, todas las cifras numéricas se leen en formatos leídos por máquina. El 13 de enero de 2023, la base de datos ya se encontraba disponible para las personas en el Portal de Datos Abiertos del MINFIN. Ver en el enlace:

<https://datos.minfin.gob.gt/dataset/presupuestos-aprobados> Adicionalmente, en la página del MINFIN, el tomo del Presupuesto Aprobado se puso a disposición en formato editable a partir del 27 de enero de 2023, en el siguiente vínculo:

<https://www.minfin.gob.gt/images/archivos/presua2023/Inicio%201.htm> Vale resaltar que antes del 31 de diciembre de 2022, la base de datos y el tomo de presupuesto no podían estar disponibles en detalle por cuanto en diciembre 2022, en los sistemas se realizan los cambios que ordena el Congreso de la República en el Decreto de aprobación del presupuesto, y es hasta en enero de 2023, en que ya se cuenta con dicha información debidamente cuadrada con el Decreto. La metodología entonces no puede requerir que en diciembre se realice una apertura presupuestaria cuando aún no ha terminado la ejecución del presupuesto 2022, es en enero 2023, reitero, que se inicia la ejecución del presupuesto de dicho año. En todo caso, por el acotamiento de las fechas de enero a diciembre de 2022, el investigador pudo haber consultado el Presupuesto Aprobado 2022, para que todos los documentos, fechas de publicación, etc., estuvieran incluidas en la fecha de su investigación. Esto para no mermar una nota que desdice la realidad. La propia Encuesta de Presupuesto Abierto (EB-2), establece que el Presupuesto Aprobado puede publicarse tres meses después de que el presupuesto es aprobado por la legislatura.

Researcher Response

Se agradece el comentario de la revisión del gobierno, sin embargo, en efecto la pregunta indaga si sobre el documento publicado (dentro del período de revisión establecido por el IBP al 31 de diciembre de 2022) en este caso por el Congreso de la República, existen formatos legibles por máquina, por tal razón la respuesta es C, ya que solamente se publica en formato PDF. Adicionalmente, según la metodología del IBP debe considerarse el documento de publicación más reciente, en este caso es el EB correspondiente a 2023. Luego del cambio del EB 2023 al cambio de EB 2022, se hace la modificación a la respuesta A, ya que se toma en consideración la publicación editable que pone a disposición el MINFIN, la cual estuvo disponible en el siguiente enlace el 01 de febrero de 2022: <https://www.minfin.gob.gt/index.php/presupuestos-aprobados>

IBP Comment

Favor ver comentario de IBP en EB-1a.

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:

Congreso de la República de Guatemala.

https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

El documento fue publicado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Adicionalmente el MINFIN, publicó en su página web el Decreto No. 54-2022 y el tomo del Presupuesto Aprobado 2023, así como la base de datos en el Portal de Datos Abiertos del MINFIN. Los vínculos son los siguientes; <https://www.minfin.gob.gt/index.php/presupuestos-aprobados>
<https://datos.minfin.gob.gt/dataset/presupuestos-aprobados>

Researcher Response

Se agradece la información adicional.

IBP Comment

Favor ver comentario de IBP en EB-1a.

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:

n/a

Source:

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Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Favor ver comentario de IBP en EB-1a.

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 2023."

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

Answer:

Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal Dos Mil Veintidós

Source:

Congreso de la República de Guatemala.

https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ese título corresponde al Decreto del Congreso de la República (la ley) que aprueba el presupuesto de 2023. El documento presupuestario para efectos de la OBS y que emite el MINFIN para consulta del ciudadano es: Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2023.

Researcher Response

En efecto, el título corresponde al decreto emitido por el Congreso ya que es el EB aprobado. Se actualiza al título del EB 2022

https://www.congreso.gob.gt/detalle_pdf/decretos/13552#gsc.tab=0

IBP Comment

Favor ver comentario de IBP en EB-1a.

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 2022.

<https://www.minfin.gob.gt/images/presupuestociudadano2022/2022Presupuesto%20Ciudadano%202022%20-%20Interactivo.pdf>

Comment:

Si bien fue publicado el presupuesto ciudadano 2023 el 23 de febrero de 2023, debido a la fecha de corte según la metodología de la OBS-2023, se tomará como presupuesto ciudadano el correspondiente al ejercicio fiscal 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Nos parece muy bien. Igual criterio debe ser aplicado en el caso del Presupuesto Aprobado. Como la evaluación es bienal, de todos los documentos hay dos ejercicios fiscales a considerar.

Researcher Response

Sin comentarios adicionales.

IBP Comment

Favor ver comentario de IBP en EB-1a.

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:

2023

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto Ciudadano 2023

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8384&Itemid=209

Adicionalmente en tiempo fue publicado para el año 2022 el presupuesto ciudadano relacionado al presupuesto aprobado para dicho período fiscal. Presupuesto ciudadano 2022. <https://www.minfin.gob.gt/images/presupuestociudadano2022/2022Presupuesto%20Ciudadano%202022%20-%20Interactivo.pdf>

Comment:

La fecha de corte de la revisión de la disponibilidad de documentos es el 31 de diciembre de 2022, por tal razón se evaluará el Proyecto de Presupuesto Ciudadano 2023. Cabe señalar que se publicó un Presupuesto Ciudadano 2023 del presupuesto aprobado, sin embargo al publicarse fuera de la fecha de corte, se optó por utilizar el documento acá citado.

Peer Reviewer

Opinion: Agree

Comments: Estoy de acuerdo que hay un presupuesto ciudadano para 2023 y para 2022. Según la Guía de revisión de evaluarse el año más actual. Entonces como expone la respuesta sería 2023. Así como se ha visto con lo hasta ahora revisado. En todo caso, en ambos años se publicó a tiempo, en febrero de cada año.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: En virtud que los documentos a considerar en esta evaluación deben ser los publicados hasta el 31 de diciembre de 2022, el investigador debió tomar el Presupuesto Ciudadano 2022 (del Aprobado) que fue publicado en febrero de 2022, y no el correspondiente al proyecto de presupuesto (Proyecto de Presupuesto Ciudadano 2023), toda vez que este documento es un plus que se emite para un corto período de tiempo (septiembre-noviembre de 2022), en que el Congreso de la República analiza y discute la propuesta del Organismo Ejecutivo. A diferencia que cuando el presupuesto ya es aprobado, el mismo se da a conocer ampliamente a la población. En ese sentido, el documento a evaluar debe ser el Presupuesto Ciudadano 2022, el cual fue elaborado con el propósito de brindar a los ciudadanos información amigable y accesible, por lo que el documento se elaboró de forma diagramada e interactiva y fue publicado en distintos portales del MINFIN y redes sociales, además de su edición impresa para distribuir principalmente a escolares. Ver vínculo

<https://www.minfin.gob.gt/images/presupuestociudadano2022/2022Presupuesto%20Ciudadano%202022%20-%20Interactivo.pdf>

Researcher Response

En efecto se utilizó el CB del Proyecto de Presupuesto 2023 toda vez es el documento más reciente publicado, más reciente que el CB 2022.

IBP Comment

Se toma nota y agradece el comentario del revisor. De acuerdo a la metodología de la Encuesta de Presupuesto Abierto, un Presupuesto ciudadano es una presentación no técnica del Proyecto de Presupuesto del Ejecutivo o del Presupuesto aprobado [en el caso de que se publiquen ambas versiones se examina la más reciente disponible]. La versión más reciente a la fecha de corte es la que corresponde al Proyecto de Presupuesto del Ejecutivo. Dicho esto, respecto a la relevancia de los documentos, es importante resaltar que desde la perspectiva de la sociedad civil, el Proyecto de presupuesto del ejecutivo es el documento presupuestario más importante (y generalmente el más visible), ya que establece los objetivos y planes de la política presupuestaria del gobierno para el año siguiente. Por lo general, proporciona detalles sobre las políticas fiscales del gobierno que no están disponibles en ningún otro documento. El acceso a esta información es fundamental para que la sociedad civil comprenda y ejerza influencia sobre el presupuesto antes de su aprobación, y es un recurso importante durante todo el año. Esta relevancia se refleja también en el Presupuesto Ciudadano que acompaña al Proyecto de Presupuesto, convirtiéndose en una herramienta crucial para la participación durante la etapa de discusión y aprobación. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "2023".

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 2023

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8384&Itemid=209

Comment:

El documento fue publicado en tiempo.

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:

n/a

Source:

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Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. 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:

13/9/2022

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto Ciudadano 2023

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8384&Itemid=209

Comment:

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Peer Reviewer

Opinion: Agree

Comments: Está bien el ajuste por la fecha de corte del Informe, pero, debe advertirse que el presupuesto aprobado ciudadano existe y fue publicado en tiempo. El vínculo de descarga es: <https://www.minfin.gob.gt/images/archivos/2023ciudadano/presupuestociudadano2023.pdf> Con todos los formatos el vínculo es este: https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8827&Itemid=209

Government Reviewer

Opinion: Agree

Comments: Como se sugirió anteriormente, se puede consultar el Presupuesto Ciudadano 2022 (del Aprobado), publicado el 25 de febrero de 2022, en el siguiente enlace: https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=7736&Itemid=209

Researcher Response

Sin comentarios adicionales.

IBP Comment

Favor ver comentario de IBP en CB-1. IBP está de acuerdo con la respuesta del investigador. Se mantiene la respuesta actual de "13/9/2022", indicando la fecha del CB que acompaña el Proyecto de Presupuesto 2023

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 revisando el código fuente de la página web, asimismo, se tomó como referencia la fecha de publicación que consigna el Ministerio de Finanzas Públicas.

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto Ciudadano 2023

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8384&Itemid=209

Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Igual al comentario de la pregunta anterior.

Researcher Response

Sin comentarios adicionales.

IBP Comment

Favor ver comentario de IBP en CB-1. IBP está de acuerdo con la respuesta del investigador.

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/images/archivos/2023ciudadano/1-Proyecto%20Presupuesto%202023%20para%20Ciudadano.pdf>

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto Ciudadano 2023

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8384&Itemid=209

Comment:

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Peer Reviewer

Opinion: Agree

Comments: Está bien el ajuste por la fecha de corte del Informe, pero, debe advertirse que el presupuesto aprobado ciudadano existe y fue publicado en tiempo. El vínculo de descarga es: <https://www.minfin.gob.gt/images/archivos/2023ciudadano/presupuestociudadano2023.pdf> Con todos los formatos el vínculo es este: https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8827&Itemid=209

Government Reviewer

Opinion: Agree

Comments: Como se sugirió anteriormente, se puede consultar el Presupuesto Ciudadano 2022 (del Aprobado), publicado el 25 de febrero de 2022, en el siguiente enlace: https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=7736&Itemid=209

Researcher Response

Sin comentarios adicionales.

IBP Comment

Favor ver comentario de IBP en CB-1. IBP está de acuerdo con la respuesta del investigador.

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 2022 People's Guide" or "2023 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 2023 para el Ciudadano

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto Ciudadano 2023

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8384&Itemid=209

Comment:

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Peer Reviewer

Opinion: Agree

Comments: Está bien el ajuste por la fecha de corte del Informe, pero, debe advertirse que el presupuesto aprobado ciudadano existe y fue publicado en tiempo. El vínculo de descarga es: <https://www.minfin.gob.gt/images/archivos/2023ciudadano/presupuestociudadano2023.pdf> Con todos los formatos el vínculo es este: https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8827&Itemid=209

Government Reviewer

Opinion: Agree

Comments: Igual al comentario anterior.

Researcher Response

Sin comentarios adicionales.

IBP Comment

Favor ver comentario de IBP en CB- 1.

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 Ciudadano para el ejercicio fiscal 2023.

Source:

Ministerio de Finanzas Públicas. Proyecto de Presupuesto Ciudadano 2023

https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8384&Itemid=209

Comment:

Como se ha indicado, derivado de la fecha de corte de la OBS 2023, se evalúa el Proyecto de Presupuesto Ciudadano correspondiente al ejercicio fiscal 2023.

Peer Reviewer

Opinion: Agree

Comments: Está bien el ajuste por la fecha de corte del Informe, pero, debe advertirse que el presupuesto aprobado ciudadano existe y fue publicado en tiempo. El vínculo de descarga es: <https://www.minfin.gob.gt/images/archivos/2023ciudadano/presupuestociudadano2023.pdf> Con todos los formatos el vínculo es este: https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8827&Itemid=209

Government Reviewer

Opinion: Agree

Comments: No obstante la fecha de corte indicada por el investigador, vale aclarar que el Presupuesto 2023 para el Ciudadano, que corresponde al presupuesto aprobado de 2023, también fue elaborado de forma interactiva, además de la versión educativa y se publicó en tiempo. Ver los vínculos: <https://www.minfin.gob.gt/images/archivos/2023ciudadano/presupuestociudadano2023.pdf> https://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=8827&Itemid=209

Researcher Response

Se agradece la información adicional.

IBP Comment

Favor ver comentario de IBP en CB-1. IBP está de acuerdo con la respuesta del investigador. Se mantiene la respuesta actual indicando que se considera el CB que acompaña el Proyecto de Presupuesto 2023.

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:

2022

Source:

Ministerio de Finanzas Públicas. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Ministerio de Finanzas Públicas. Ejecución y liquidación presupuestaria. Informes cuatrimestrales 2022

<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Comment:

En la pestaña de Estudios Fiscales de la página web del Ministerio de Finanzas Públicas se encuentran diversos informes que son entregados durante el año. En este caso se hace énfasis en el ejercicio 2022 en el cual se identifican 10 informes mensuales. De dichos informes Abril y Mayo fueron publicados dentro de 3 meses. Mientras que Junio, Julio, Agosto, Septiembre y Noviembre fueron publicados en el lapso de un mes.

Por otro lado, según la legislación guatemalteca, se deben entregar informes cuatrimestrales, los cuales se encuentran disponibles en el siguiente enlace:

<https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: De acuerdo con que corresponden al año 2022, pero vale aclarar que todos los Informes Mensuales 2022 fueron publicados dentro del mes siguiente, según la Encuesta y según el Acuerdo Ministerial No. 194-2017. Son 11 informes mensuales, ya que el correspondiente al mes de diciembre en la liquidación anual del presupuesto, o el Informe de Fin de Año.

Researcher Response

Sin comentarios adicionales.

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:

c. At least every quarter, and within three months of the period covered

Source:

Ministerio de Finanzas Públicas. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

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 2022 se publicaron 11 informes mensuales: enero a noviembre. En el caso del mes de diciembre forma parte del informe final de liquidación (informe de fin de año), de dichos informes enero, febrero, marzo y octubre fueron publicados fuera del plazo de tres meses, octubre de hecho fue publicado hasta abril de 2023. Por lo que únicamente 7 informes se publicaron en un plazo aceptado, 5 informes fueron publicados en el mes posterior al vencimiento (Junio, Julio, Agosto, Septiembre y Noviembre), mientras que otros dos se publicaron hasta tres meses después del vencimiento (Abril y Mayo).

Peer Reviewer

Opinion: Agree

Comments: También estoy de acuerdo con la calificación y la forma de medir el momento de publicación.

Government Reviewer

Opinion: Disagree

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

Comments: Todos los informes mensuales del año 2022 se publicaron en tiempo, así: Enero 18 de febrero Julio 17 de agosto Febrero 18 de marzo Agosto 14 de septiembre Marzo 19 de abril Septiembre 17 de octubre Abril 17 de mayo Octubre 15 de noviembre Mayo 15 de junio Noviembre 16 de diciembre Junio 20 de julio Diciembre (corresponde a la liquidación anual) Según indagaciones en la Dirección de Tecnologías de la Información (DTI) sobre la discrepancia en las fechas, indican que posiblemente fue producto de un backup realizado en 2022. Se comprobó que la dependencia encargada de elaborar los informes mensuales (Dirección de Análisis Fiscal), solicitó en tiempo su publicación y los archivos originales que se adjuntó a los tickets de solicitud respectivos hacia la DTI, tienen fecha de creación dentro del plazo establecido en la OBS. En el siguiente link, podrán verificarse los 6 archivos que el investigador indica que se publicaron fuera del plazo, así como los mismos 6 archivos con la fecha original del documento, así como un informe en PDF que permite verificar las fechas desde las solicitudes mismas para su publicación. El error radica en el cambio de fechas de algunos documentos publicados en la página web, pero que al momento de su publicación en la fecha que corresponde, tenían la fecha original de los mismos, que los técnicos informáticos aún no han podido verificar a qué obedeció el cambio de fechas.

<https://drive.google.com/drive/folders/1hVTkilnk8eadhUfSRqcl6iZMUlpuouac?usp=sharing>

Researcher Response

Se agradece el comentario explicativo, sin embargo, al momento de realizar la revisión en el portal con JavaScript las fechas son las indicadas, por lo que la respuesta se mantiene.

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 "C". Sería relevante destacar que, según la metodología, se distingue entre la fecha de creación del documento y la fecha de su publicación efectiva en línea, ya que son dos aspectos diferentes a considerar. Dado que la metodología de la OBS exige evidencia objetiva y substancial de los documentos presupuestarios utilizados en el análisis, es importante considerar las fecha de carga del documento, que corresponden a las citadas

por el investigador., que se respalda en el monitoreo realizado por IBP y el investigador durante la fase inicial de la evaluación, así como de la consulta realizada mediante JavaScript.

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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

15 julio 2022: Informe de las Finanzas Públicas enero 2022
15 julio 2022: Informe de las Finanzas Públicas febrero 2022
15 julio 2022: Informe de las Finanzas Públicas marzo 2022
15 julio 2022: Informe de las Finanzas Públicas abril 2022
15 julio 2022: Informe de las Finanzas Públicas mayo 2022
20 julio 2022: Informe de las Finanzas Públicas junio 2022
18 agosto 2022: Informe de las Finanzas Públicas julio 2022
14 septiembre 2022: Informe de las Finanzas Públicas agosto 2022
18 octubre 2022: Informe de las Finanzas Públicas septiembre 2022
16 diciembre 2022: Informe de las Finanzas Públicas noviembre 2022
13 abril 2023: Informe de las Finanzas Públicas octubre 2022

Source:

Ministerio de Finanzas Públicas. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Comment:

En el enlace se encuentran 11 informes mensuales, falta únicamente el correspondiente al mes de diciembre 2022; es importante señalar que los informes de enero, febrero y marzo fueron publicados tardíamente excediendo los tres meses para poder ser considerados publicados en tiempo, en el caso del informe del mes de octubre fue publicado hasta el 13 de abril de 2023, si bien en todos estos informes en la página aparece con fecha de publicación distintas, al revisar la fecha en JavaScript se identifica que dichas fechas no corresponde con la publicación real, por lo que solamente los informes de abril, mayo, junio, julio, agosto, septiembre y noviembre cumplen con los plazos establecidos, 5 en el mes posterior al vencimiento y los otros dos informes con 3 meses después del vencimiento del período que cubren.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Todos los informes mensuales del año 2022 se publicaron en tiempo, así: Enero 18 de febrero Julio 17 de agosto Febrero 18 de marzo Agosto 14 de septiembre Marzo 19 de abril Septiembre 17 de octubre Abril 17 de mayo Octubre 15 de noviembre Mayo 15 de junio Noviembre 16 de diciembre Junio 20 de julio Diciembre (corresponde a la liquidación anual) Según indagaciones en la Dirección de Tecnologías de la Información (DTI) sobre la discrepancia en las fechas, indican que posiblemente fue producto de un back up realizado en 2022. Se comprobó que la dependencia encargada de elaborar los informes mensuales (Dirección de Análisis Fiscal), solicitó en tiempo su publicación y los archivos originales que se adjuntó a los tickets de solicitud respectivos hacia la DTI, tienen fecha de creación dentro del plazo establecido en la OBS. En el siguiente link, podrán verificarse los 6 archivos que el investigador indica que se publicaron fuera del plazo, así como los mismos 6 archivos con la fecha original del documento, así como un informe en PDF que permite verificar las fechas desde las solicitudes mismas para su publicación. El error radica en el cambio de fechas de algunos documentos publicados en la página web, pero que al momento de su publicación en la fecha que corresponde, tenían la fecha original de los mismos, que los técnicos informáticos aún no han podido verificar a qué obedeció el cambio de fechas.

<https://drive.google.com/drive/folders/1hVTkink8eadhUfSRqcl6iZMUlpouac?usp=sharing>

Researcher Response

Se agradece el comentario explicativo, sin embargo, las fechas de creación de los documentos no necesariamente se corresponden con la fecha de publicación, la cual queda registrada en el código fuente de la página y se ha revisado con JavaScript para tener certeza de la fecha de publicación, se entiende que puedan existir discrepancias en las fechas de creación y publicación, pero la pregunta indaga en la publicación y no en la creación.

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 "C". Sería relevante destacar que, según la metodología, se distingue entre la fecha de creación del documento y la fecha de su publicación efectiva en línea, ya que son dos aspectos diferentes a considerar. Dado que la metodología de la OBS exige evidencia objetiva y substancial de los documentos presupuestarios utilizados en el análisis, es importante considerar las fecha de carga del documento, que corresponden a las citadas por el investigador., que se respalda en el monitoreo realizado por IBP y el investigador durante la fase inicial de la evaluación, así como de la consulta realizada mediante JavaScript.

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: a través de la revisión de las propiedades de cada documento para verificar la fecha de creación y a través de JavaScript.

Source:

Ministerio de Finanzas Públicas. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Comment:

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Peer Reviewer

Opinion: Agree

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_noviembre2022.pdf

Source:

Ministerio de Finanzas Públicas. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Comment:

A continuación los enlaces por cada informe:

Informe de las Finanzas Públicas enero 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_enero2022.pdf

Informe de las Finanzas Públicas febrero 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_febrero2022.pdf

Informe de las Finanzas Públicas marzo 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_marzo2022.pdf

Informe de las Finanzas Públicas abril 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_abril2022.pdf

Informe de las Finanzas Públicas mayo 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_mayo2022.pdf

Informe de las Finanzas Públicas junio 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_junio2022.pdf

Informe de las Finanzas Públicas julio 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_julio2022.pdf

Informe de las Finanzas Públicas agosto 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_agosto2022.pdf

Informe de las Finanzas Públicas septiembre 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_septiembre2022.pdf

Informe de las Finanzas Públicas noviembre 2022

https://www.minfin.gob.gt/images/daf/documentos/informe_noviembre2022.pdf

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

Ejecución presupuestaria enero - abril 2022

https://www.minfin.gob.gt/images/archivos/liquidacion/2022/enero_abril22.pdf

Ejecución presupuestaria enero - agosto 2022

https://www.minfin.gob.gt/images/archivos/liquidacion/2022/enero_agosto22.pdf

Peer Reviewer

Opinion: Agree

Comments: el Histórico podría ser: <https://www.minfin.gob.gt/index.php/estudios-e-informes-fiscales/portada-estudios-fiscales>

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota y agradece el comentario del revisor

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. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Comment:

El documento se encuentra en formato PDF y formato Word, a diferencia de años anteriores se incluyen algunas gráficas editables, pero siguen habiendo gráficas en formato de imagen, por otro lado no se tienen los datos en tablas Excel por ejemplo para poder editarlos, por lo que no pueden ser considerados legibles por máquina.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Existen 2 archivos, uno de Word y otro en PDF como indica el evaluador. En el archivo de Word, todas las tablas y gráficas están pegadas como editables y abren su correspondiente versión en Excel para que puedan ser editadas y reutilizadas por los usuarios. Esto daría lugar a que la pregunta se cumple parcialmente. Favor verificar y considerar.

Researcher Response

Se agradece el comentario, tal como se indicó originalmente al verificar el documento Word existen algunas gráficas editables, sin embargo, no son todas, ya que hay varias en formato de imagen por lo cual no puede considerarse como legible por máquina.

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. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Comment:

7 de los documentos se encuentran disponibles. Es importante indicar que hay otros 4 documentos publicados tardíamente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ya se explicó y evidenció anteriormente que no se dieron publicaciones tardías. Nuestro desacuerdo es para el comentario del evaluador.

Researcher Response

Sin comentarios adicionales.

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 "E". Sería relevante destacar que, según la metodología, se distingue entre la fecha de creación del documento y la fecha de su publicación efectiva en línea, ya que son dos aspectos diferentes a considerar.

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 2022."

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 2022
Informe de las Finanzas Públicas Septiembre 2022
Informe de las Finanzas Públicas Agosto 2022
Informe de las Finanzas Públicas Julio 2022
Informe de las Finanzas Públicas Junio 2022
Informe de las Finanzas Públicas Mayo 2022
Informe de las Finanzas Públicas Abril 2022
Informe de las Finanzas Públicas Marzo 2022
Informe de las Finanzas Públicas Febrero 2022

Informe de las Finanzas Públicas Enero 2022

Source:

Ministerio de Finanzas Públicas. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Comment:

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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

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:

2022

Source:

Ministerio de Finanzas Públicas. Informe de revisión de medio año 2022.

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

Comment:

Para esta encuesta se tomará en cuenta el informe de medio año correspondiente al ejercicio fiscal 2022.

Peer Reviewer

Opinion: Agree

Comments: FY-2022.

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 de revisión de medio año 2022.

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

Comment:

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Peer Reviewer

Opinion: Agree

Comments: Se publicó el 26 de septiembre de 2022 (26/09/2022)

Government Reviewer

Opinion: Agree

Comments: Aunque es necesario resaltar que la OBS indica que debe publicarse no más de tres meses después de finalizado el período del informe. Eso indica que si el informe abarca hasta el 30 de junio, entonces puede publicarse a más tardar el 30 de septiembre. Esta última fecha es congruente con el Acuerdo Ministerial No. 194-2017 del MINFIN. Esto implicaría que si el informe se publica dentro de los 3 primeros meses de finalizado el período que cubre, debiera corresponderle la calificación a) de esta pregunta.

Researcher Response

Para colocar la respuesta "a" tal como indica la pregunta, el documento debería haber sido publicado a más tardar 6 semanas o menos después del punto medio (junio), es decir a más tardar la segunda semana de agosto, sin embargo se publicó más de 11 semanas después del punto medio, por tal razón la respuesta es "c".

IBP Comment

Se toma nota y agradece el comentario del revisor. Si bien de acuerdo a la metodología, se estipula un periodo de no más de tres meses después de la finalización del período a informar (es decir, tres meses después del punto medio del año fiscal) para la publicación del documento, esta pregunta

evalúa cuán oportuna fue la publicación dentro de ese rango de tiempo. El documento se publicó el 26/9/2022, es decir, 12 semanas y 5 días, luego del punto medio. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "C".

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

26/9/2022

Source:

Ministerio de Finanzas Públicas. Informe de revisión de medio año 2022.

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

Comment:

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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 revisando el código fuente de la página web, por otro lado, se determinó a partir de la revisión de la fecha de publicación en la página web del MINFIN.

Se constata también mediante la fecha establecida al consultar la javascript en el enlace del documento.

Source:

Ministerio de Finanzas Públicas. Informe de revisión de medio año 2022.

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

Comment:

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Peer Reviewer

Opinion: Agree

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/desempeno1semestre2022.pdf

Source:

Ministerio de Finanzas Públicas. Informe de revisión de medio año 2022.

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

Comment:

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Peer Reviewer
Opinion: Agree

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 de revisión de medio año 2022.

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

Comment:

El documento presenta los datos en formato Word y Excel, con lo cual se puede trabajar y editar.

Peer Reviewer
Opinion: Agree

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 de revisión de medio año 2022.

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

Comment:

El documento se encuentra disponible.

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:

n/a

Source:

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Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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 2021/22" or "Mid-Year Report on the 2022 National Budget."

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

Answer:

Informe de revisión de medio año. Ejercicio fiscal 2022

Source:

Ministerio de Finanzas Públicas. Informe de revisión de medio año 2022.

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

Comment:

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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:

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Comment:

No hay versión ciudadana de este 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:

2021

Source:

Ministerio de Finanzas Públicas. Informe de fin de año 2021

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

Para la presente encuesta se tomará en cuenta el informe de fin de año correspondiente al ejercicio fiscal 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Este es el criterio que debe prevalecer en todo el cuestionario: si por el período comprendido de la evaluación no procede el documento de algún año en particular, considerar el mismo documento del año anterior. Ojo con esto por favor.

Researcher Response

En este caso la publicación más reciente del YER es la del periodo fiscal 2021 que fue publicado en el año 2022, en este caso la metodología permite considerarlo, sin embargo, hay que tener en cuenta que la metodología de la encuesta es clara en cuanto a los documentos y sus plazos de publicación, así como los periodos fiscales que los 8 documentos presupuestarios clave cubren.

IBP Comment

Se agradece el comentario del revisor. De acuerdo a los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, los investigadores deberían evaluar la versión publicada más recientemente de cada uno de los ocho documentos presupuestarios clave, siempre que el documento cumpla con la fecha límite para la publicación y se publique antes de esta. Aclarar que acá no se está examinando un año fiscal anterior, FY 2021 es el año adecuado a evaluar de acuerdo a los lineamientos de la encuesta, dado que es el documento más reciente disponible a la fecha de corte de la OBS 2023. La Encuesta de Presupuesto Abierto usa una fecha límite de investigación para estandarizar los estudios y garantizar la comparabilidad. Los documentos no se aceptan para su uso si se publican después de esta fecha límite. Esto permite que la Encuesta de Presupuesto Abierto brinde un panorama de la transparencia presupuestaria en un momento en particular. La fecha límite de investigación para la Encuesta de Presupuesto Abierto 2023 es el 31 de diciembre de 2022.

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 fin de año 2021

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

El informe se publica durante el primer trimestre del siguiente año.

Peer Reviewer

Opinion: Agree

Comments: Son tres meses después del corte del año fiscal.

Government Reviewer

Opinion: Agree

Comments: En nuestro Acuerdo Ministerial No. 194-2017, se fijan únicamente 3 meses de plazo, lo que implica publicar el Informe de Fin de Año a más tardar el 31 de marzo.

IBP Comment

Se toma nota y agradecen los comentarios de los revisores externos.

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

29/3/2022

Source:

Ministerio de Finanzas Públicas. Informe de fin de año 2021

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

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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:

Para determinar la fecha, se tomó en cuenta la fecha de publicación que se consigna en la página web del Ministerio de Finanzas Públicas, asimismo se revisó el código fuente de la página para determinar la fecha.

Source:

Ministerio de Finanzas Públicas. Informe de fin de año 2021

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

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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://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Source:

Ministerio de Finanzas Públicas. Informe de fin de año 2021

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

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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:

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

Source:

Ministerio de Finanzas Públicas. Informe de fin de año 2021

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

Se incluye el documento en formato PDF, Word y Excel por lo que se pueden editar y trabajar los datos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 fin de año 2021

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

El documento se encuentra publicado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

n/a

Source:

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Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022" or "Annual Report 2021 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 2021

Source:

Ministerio de Finanzas Públicas. Informe de fin de año 2021

<https://www.minfin.gob.gt/index.php/informes-de-fin-de-anio-2a>

Comment:

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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 una versión para el ciudadano de este documento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En el mediano plazo el MINFIN procederá a elaborar una versión ciudadana, en su orden del: Documento Preliminar de Presupuesto, Revisión de Mitad de Año e Informe de Fin de Año, así como del Informe de Riesgos Fiscales que acompañan al Proyecto de Presupuesto.

Researcher Response

Se agradece la información adicional.

IBP Comment

Se toma nota y agradece el comentario del revisor, al mismo tiempo que se reconoce el compromiso del MINFIN de adoptar esta buena práctica.

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:

2021

Source:

Contraloría General de Cuentas. Informe de auditoría 2021

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2021>

Comment:

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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. Informe de auditoría 2021

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2021>

Comment:

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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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

25/5/2022

Source:

Contraloría General de Cuentas. Informe de auditoría 2021

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2021>

Source:

Prensa Libre
<https://www.prensalibre.com/guatemala/politica/cgc-hace-mas-de-tres-mil-hallazgos-en-auditorias-al-presupuesto-general-y-suspende-siete-eventos-por-mas-de-q634-millones/>

Comment:

--

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La Constitución Política de la República de Guatemala (artículo 241) establece que debe entregarse al Congreso de la República a más tardar el 31 de mayo de cada año.

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor.

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:

En primer lugar se revisó el código fuente del documento subido en la página web. Por otro lado, se hizo una búsqueda en medios escritos que publicaron la noticia sobre el informe de auditoría, en el caso de Prensa Libre, el mismo día de la publicación sacó una nota al respecto.

Source:

Contraloría General de Cuentas. Informe de auditoría 2021

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2021>

Prensa Libre.

<https://www.prensalibre.com/guatemala/politica/cgc-hace-mas-de-tres-mil-hallazgos-en-auditorias-al-presupuesto-general-y-suspende-siete-eventos-por-mas-de-q634-millones/>

Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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/DescargarArchivo?z=9>

Source:

Contraloría General de Cuentas. Informe de auditoría 2021

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2021>

Comment:

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Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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 2021

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2021>

Comment:

El documento se encuentra únicamente disponible en formato 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. Informe de auditoría 2021

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2021>

Comment:

El documento se encuentra publicado.

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:

n/a

Source:

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Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2021. Informe Ejecutivo. Auditoría a la Liquidación del Presupuesto General de Ingresos y Egresos del Estado

Source:

Contraloría General de Cuentas. Informe de auditoría 2021

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2021>

Comment:

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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:

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Comment:

No existe una versión ciudadana del informe.

Peer Reviewer

Opinion: Agree

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 (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). 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 del Gobierno de la República de Guatemala

<https://transparenciagubernamental.gob.gt/>

Portales fiscales del MINFIN

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=69&Itemid=1002

SICOIN WEB

<https://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm>

Contraloría General de Cuentas

<https://www.contraloria.gob.gt/>

Comment:

Existen disponibles diversos portales fiscales para consultar información.

Peer Reviewer

Opinion: Agree

Comments: Agregaría: Informa sobre las instituciones descentralizadas: <https://sicoindes.minfin.gob.gt/> Portal de Transparencia Fiscal: Este considero que es un portal muy importante pues es el más completo para cualquier ciudadano. <https://transparencia.minfin.gob.gt/> Se puede acceder a muchas de estas páginas escribiendo la dirección en cualquier navegador. Pero, también la página principal del Ministerio de Finanzas. Hay algunas que son para personas no expertas como el portal de transparencia hasta portales más especializados como el caso del Sistema de Contabilidad Integrado (SICOIN).

Government Reviewer

Opinion: Agree

Comments: Además de los mencionados, otros portales fiscales son: Portal de Transparencia Presupuestaria <https://transparenciapresupuestaria.minfin.gob.gt/> Portal de Datos Abiertos del Minfin <https://datos.minfin.gob.gt/> Portal de Préstamos Externos <https://prestamosexternos.minfin.gob.gt/> Portal de Fideicomisos <https://portalfideicomisos.minfin.gob.gt/> Sistema de Información de Contrataciones y Adquisiciones del Estado Guatecompras <https://www.guatecompras.gt/> Portal de ONG's <https://portalong.minfin.gob.gt/> Portal de Gobiernos Locales <https://portalglocal.minfin.gob.gt/> Sistema Nacional de Inversión Pública [https://sistemas.segeplan.gob.gt/guest/SNPPKG\\$PL_MODULO.AREA_HTML](https://sistemas.segeplan.gob.gt/guest/SNPPKG$PL_MODULO.AREA_HTML) Portal de Información Pública <https://informacionpublica.gob.gt/>

Researcher Response

Se agradece la información adicional proporcionada.

IBP Comment

Se toma nota y agradece el comentario del revisor. Se complementa la respuesta con la información proporcionada.

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. Portal de transparencia del Gobierno de la República de Guatemala <https://transparenciagubernamental.gob.gt/>

Por ejemplo Portal de Datos Abiertos
<https://datos.minfin.gob.gt/group/presupuesto-general>

Comment:

En este portal se encuentran consolidados todos los portales a los que se puede acceder para obtener la información presupuestaria. En este caso se pueden descargar de forma consolidada datos tanto de ingresos como de egresos.

Por ejemplo se pueden consultar ingresos y gastos en el siguiente portal:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En todos los portales relacionados en la pregunta anterior, es factible descargar los datos.

Researcher Response

Sin comentarios adicionales.

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. Portal de transparencia del Gobierno de la República de Guatemala
<https://transparenciagubernamental.gob.gt/>

Por ejemplo:

Portal de Datos Abiertos. Egresos

<https://datos.minfin.gob.gt/group/106b2721-dec4-4b08-bbf5-072972ecec3f?tags=presupuesto&tags=egresos>

Comment:

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Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Sí, de todos los portales la información es factible descargarla y de varios años, dado que toda la información proviene de SICOIN en donde se registra la ejecución presupuestaria.

Researcher Response

Sin comentarios adicionales.

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.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

Ministerio de Finanzas Públicas. Portal de transparencia del Gobierno de la República de Guatemala
<https://transparenciagubernamental.gob.gt/>

Específicamente mente en el Portal de Transparencia Presupuestaria

<https://transparenciapresupuestaria.minfin.gob.gt/>

Comment:

En el portal de Transparencia presupuestaria se puede visualizar de forma gráfica la información.

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://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.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

Reforma la Ley Orgánica del Presupuesto, Decreto 101-97
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

Ministerio de Finanzas Públicas. Ley orgánica del presupuesto
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

Comments: Además de las anteriores, también se puede mencionar la Ley Anual del Presupuesto General de Ingresos y Egresos del Estado del ejercicio fiscal que corresponda, que anualmente contiene normas relativas a la transparencia fiscal y rendición de cuentas.

Researcher Response

Se agradece la información adicional.

IBP Comment

Se toma nota y agradece el comentario del revisor. Se complementa la respuesta con la información proporcionada.

GQ-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. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

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

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

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

Decreto 12-2002 Código Municipal.

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

Comment:

Existen diversas leyes que buscan regular el acceso a la información, la transparencia fiscal y crear espacios o mecanismos formales de participación pública.

La ley de acceso a información pública fue emitida en 2008, por otro lado se encuentra vigente la ley para la transparencia fiscal y gobernanza de la SAT.

En cuanto a participación se encuentran algunos mecanismos establecidos en el Código Municipal y la ley de consejos de desarrollo, 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 Presupuesto 2023

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Proyecto de decreto.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/DECRETO.pdf>

Cuadros globales.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

En el documento Proyecto de Decreto se encuentra la clasificación administrativa, páginas 10 a 12. Asimismo, en el documento de Cuadros Globales, en la página 5, cuadro 5 se encuentra dicha clasificación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Adicionalmente, en el proyecto de presupuesto 2023, se muestran distintos apartados por cada entidad o ministerio, desagregando la información relevante de la institución. <https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Researcher Response

Sin comentarios adicionales.

IBP Comment

IBP agradece y toma nota del comentario del revisor. La información adicional proporcionada por el investigador confirma la valoración inicial. Se confirma la respuesta dada por el investigador.

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. Proyecto de Presupuesto 2023
<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Proyecto de decreto.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/DECRETO.pdf>

Cuadros globales.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

La clasificación funcional se puede identificar en el documento Cuadros Globales, en la página 8, cuadro No. 8

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 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. Proyecto de Presupuesto 2023
<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Cuadros globales.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

La clasificación se basa en los estándares internacionales, particularmente en el manual de Clasificaciones Estadísticas del FMI, tal como puede apreciarse en los cuadros 8 y 9 de la página 8 del documento Cuadros Globales.

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. Proyecto de Presupuesto 2023
<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Cuadros globales.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

En el documento de Cuadros globales, en la página 4, cuadro 4 se presenta la clasificación económica del gasto. Por otro lado en la página 8, cuadro No. 9 puede verse también dicha clasificación.

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. Proyecto de Presupuesto 2023
<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Cuadros globales.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

Efectivamente dicha clasificación es compatible con los estándares internacionales, particularmente los establecidos por el FMI, tal como se aprecia en el cuadro 4 y cuadro 9 del documento Cuadros Globales.

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. Proyecto de Presupuesto 2023
<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Décima parte. Presupuesto de Egresos.
<https://www.minfin.gob.gt/images/archivos/proypre23/Instituciones%202023.htm>

Ejemplo Ministerio de Educación
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/11130008%20Ministerio%20de%20Educaci%C3%B3n.pdf>

Comment:

En esta sección del proyecto de presupuesto se presenta un listado que contiene todos los presupuestos de egresos por institución de manera detallada, en la cual se presentan los gastos para todos los programas y subprogramas. Tal como puede constatarse en el ejemplo citado del Ministerio de Educación.

Peer Reviewer

Opinion: Agree

Comments: En los casos que compete, como el ejemplo expuesto, se vincula con resultados estratégicos y con resultados institucionales.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Source:

Ministerio de Finanzas Públicas. Quinta Parte. Presupuesto multianual.
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/5.%20Multianual%202023.pdf>

Comment:

En el Cuadro No. 1, Pág. 11 se presenta el presupuesto multianual en la clasificación Administrativa del Gasto. Las otras dos clasificaciones no son presentadas.

Peer Reviewer

Opinion: Agree

Comments: Se debe advertir que incluyeron apartados para el gasto funcional y el gasto programático. Pero no muestra el total de desglose por todos los programas, sino los más importantes y solo para unos cuantos ministerios. En cuanto a la clasificación funcional solo se muestra un porcentaje respecto a lo asignado por año.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Comments: Vale indicar que sí se presenta información multianual por unidad administrativa (página 11 del Presupuesto Multianual 2023-2027), por Finalidad del Gasto (páginas 13 y 14 del Presupuesto Multianual 2023-2027, aunque incompleta) y en la separata de cada entidad (Décima Parte, Presupuesto de Egresos) por Clasificación Económica del Gasto. Además se presenta información por Tipo de Gasto y a nivel de programas institucionales. Como la clasificación funcional presenta datos para 6 de las 12 Funciones (las más relevantes y de mayor asignación) se considera incompleta. Por lo tanto, se puede decir que hay 2 de las 3 clasificaciones solicitadas.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/5.%20Multianual%202023.pdf> (páginas 11, 13 y 14, y separatas institucionales).

Researcher Response

La página 13 muestra el tipo de gasto, funcionamiento o inversión, no la clasificación funcional, en la página 14 se presentan algunos porcentajes de algunas funciones, no de todas. Para responder b, debería estar toda la información de la clasificación funcional, por tal razón se colocó la respuesta C que refleja lo que los documentos presentan. Luego de hacer nuevamente una revisión en conjunto con IBP, se acepta la respuesta planteada por el gobierno, toda vez en los documentos de presupuesto de egresos por institución, separata 10 se presentan los presupuestos multianuales en el que incluyen la clasificación económica, en este caso, se hace la recomendación que los cuadros de presupuesto multianual por clasificación económica que se presentan en la separata 10 deben colocarse en la quinta separata, presupuesto multianual, ya que esta información debería estar consolidada en un solo documento.

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se revisa la respuesta de "C" a "B" en base a la nueva evidencia presentada por el revisor de gobierno. Se presenta clasificación administrativa y económica.

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
Economic classification

Source:

Ministerio de Finanzas Públicas. Quinta Parte. Presupuesto multianual.
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/5.%20Multianual%202023.pdf>

Comment:

Como se ha indicado, en el cuadro No. 1 se observa la clasificación administrativa para el presupuesto multianual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: clasificación administrativa clasificación funcional (6 de 12 funciones) clasificación económica

Researcher Response

Tal como se indicó en el comentario anterior, solamente se encuentra completa la clasificación administrativa.

IBP Comment

Favor ver comentario de IBP en pregunta 7. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "Clasificación administrativa."

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. Quinta Parte. Presupuesto multianual.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/5.%20Multianual%202023.pdf>

Comment:

En el documento citado, de las páginas 14 a 19, desde el cuadro No. 3 hasta el cuadro No. 9 se presentan algunos programas considerados principales, por ejemplo se presentan algunos programas de seguridad, desarrollo social, infraestructura, educación y salud.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

Comments: La información multianual a nivel de programa que se presenta, se refiere a los programas relevantes, y estos representan más de la mitad de los gastos asignados a una entidad, y adicionalmente otro ejemplo es el de la deuda pública. Puede verse en el documento citado de las páginas 14 a 19 como indica el investigador. <https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/5.%20Multianual%202023.pdf>

Researcher Response

En efecto la información pudiera representar más de la mitad de los gastos asignados a dichas entidades, sin embargo la pregunta indaga por todos los programas presupuestarios, en ese sentido los requerimientos para una respuesta B no se encuentran disponibles.

IBP Comment

Se toma nota y agradece el comentario del revisor. EEl revisor gubernamental menciona más de la mitad de los gastos, sin embargo, para responder B se requiere que los programas que aparecen en forma individual en la Propuesta de Presupuesto del Ejecutivo o en su documentación de respaldo deben presentar al menos dos tercios de todos los gastos durante el periodo plurianual [66,66/100]. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "C".

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.

Sexta parte. Presupuesto de Ingresos.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/6.1%20Presupuesto%20de%20Ingresos.pdf>

Comment:

En el documento Presupuesto de ingresos, de la página 4 a la 9, se encuentra el Cuadro No. 2 en el cual se presenta el detalle de ingresos por impuestos.

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.

Sexta parte. Presupuesto de Ingresos.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/6.1%20Presupuesto%20de%20Ingresos.pdf>

Comment:

En el cuadro No. 2, específicamente en la página 6, se encuentra en el numero 9 Otros ingresos no tributarios, dentro de esta clasificación se encuentra el renglón 90 denominado Otros ingresos no tributarios con un monto recomendado para 2023 de Q133,463,875, lo cual representa para dicho año un 15.7% de los ingresos no tributarios totales, por tal razón y siguiendo la metodología establecida para la encuesta, dicho rubro puede aparecer, sin embargo, el mismo no puede exceder del 3% del total de los ingresos no tributarios, por tal razón la respuesta es B.

Peer Reviewer

Opinion: Agree

Comments: Conuerdo, por efectos de metodología aplica la respuesta B.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: De acuerdo al Clasificador de Recursos por Rubro contenido en el Manual de Clasificaciones Presupuestarias para el Sector Público de Guatemala, página 190, La Clase Ingresos No Tributarios, Sección 9, Grupo 90 Otros Ingresos No Tributarios, "Comprende otros ingresos producidos por otras ganancias extraordinarias no especificadas anteriormente." Quiere decir entonces que el Clasificador está abierto en este grupo para el registro de recursos que al no corresponder su registro en otros grupos, debe incluirse en éste ya mencionado. Por tanto, es importante aclarar que la metodología del presupuesto, considera que la utilización del clasificador relacionado, no está sujeto a monto o porcentaje alguno sino al origen de los recursos. Ante ello es preciso reiterar que el proyecto de presupuesto de ingresos 2023, sí muestra el detalle de todos los Ingresos No Tributarios (páginas 5 y 6 de la separata de ingresos). El total de los Ingresos No Tributarios (Clasificación de Recursos por Rubro) es de Q.850,623,410 (clase), con subtotales en 6 secciones, y cada sección desglosada en varios grupos). O sea que existe un mayor nivel de desagregación de los ingresos no tributarios que ameritan la calificación a).

https://www.minfin.gob.gt/images/downloads/leyes_manuales/manuales_dtp/manual6a_100418.pdf

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Researcher Response

Se agradece el comentario. Es importante señalar que derivado de la metodología de la encuesta, al hacer el análisis dicho rubro representa el 15.6% del total de los ingresos no tributarios, por tal razón la respuesta seleccionada.

IBP Comment

Se toma nota y agradece el comentario del revisor. Se aclara que los lineamientos metodológicos son específicos en indicar: "Para responder "a", la Propuesta de Presupuesto del Ejecutivo o su documentación de respaldo debe presentar todas las fuentes individuales de ingresos no tributarios para el año presupuestario, y "otros" o "misceláneos" no debe exceder a tres por ciento de los ingresos tributarios." IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "B".

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. Quinta Parte. Presupuesto multianual.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/5.%20Multianual%202023.pdf>

Comment:

En la página 26 y 27, se presentan dos cuadros, el No. 10 y el No. 11 en el cual aparecen los ingresos por categorías para un período multianual.

Peer Reviewer

Opinion: Agree

Comments: Vale decir que son pronósticos globales de ingresos.

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. Quinta Parte. Presupuesto multianual.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/5.%20Multianual%202023.pdf>

Comment:

No se presentan las fuentes individuales de ingresos para un período multianual, solamente de forma agregada.

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 entire 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 entire 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 if no information on borrowing and debt is presented for the entire 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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Ministerio de Finanzas Públicas.

Servicios de la Deuda Pública. Pág. 2 a 4. Cuadros 1, 2, 3, 4 y 5.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/11130019%20Servicios%20de%20la%20Deuda%20P%C3%BAblica.pdf>

Comment:

Se presentan las tres estimaciones sobre la deuda.

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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Ministerio de Finanzas Públicas.

Servicios de la Deuda Pública. Pág. 2 a 4. Cuadros 1, 2, 3, 4 y 5.
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/11130019%20Servicios%20de%20la%20Deuda%20P%C3%ABlica.pdf>

Comment:

Las tres estimaciones son presentadas en los documentos.

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 for the composition of the total debt outstanding, 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/proypre23/DOCUMENTOS/11130019%20Servicios%20de%20la%20Deuda%20P%C3%BAblica.pdf>

Comment:

Si bien se presenta la deuda interna o externa, no hay información sobre el perfil de vencimiento, tampoco se presentan las tasas de interés.

Peer Reviewer

Opinion: Agree

Comments: Adicional, se puede complementar detalles de la deuda pública con información de los cuadros de la sección del presupuesto de ingresos, sin embargo, no se consideran todos los elementos de la deuda pública esto en el siguiente vínculo:

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/6.1%20Presupuesto%20de%20Ingresos.pdf>

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/proypre23/DOCUMENTOS/11130019%20Servicios%20de%20la%20Deuda%20P%C3%BAblica.pdf>

Comment:

Como se ha indicado, en el cuadro 1 aparece la deuda clasificada como interna y externa, pero no aparece el perfil de vencimiento, y aunque se pueden ver monto de intereses, no aparece la tasa de interés como tal.

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.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/2.%20Exposici%C3%B3n%20de%20Motivos.pdf>

Presupuesto multianual 2023-2027.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/5.%20Multianual%202023.pdf>

Comment:

Este documento presenta información sobre el entorno macroeconómico internacional y nacional. En el apartado 3.3 de la página 10 se presenta el entorno macroeconómico nacional, se presentan tasas de crecimiento en la página 10; inflación, IMAE, remesas y balanza comercial en la página 11; asimismo se complementa con otras variables macro, hace falta la tasa de interés.

En el presupuesto multianual se puede ver información relacionada al PIB, Gráfico 10, pagina 6 y PIB nominal en el cuadro 11, pagina 27.

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.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/2.%20Exposici%C3%B3n%20de%20Motivos.pdf>

Comment:

Además de las variables señaladas en la pregunta, se presenta balanza comercial, remesas e IMAE. No se presentan tasas de interés.

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.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).
- The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget <https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

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. Novena Parte. Riesgos fiscales.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/9.%20Riesgos%20Fiscales.pdf>

Comment:

En la página 9 se puede observar en los gráficos 3 y 4 el PIB Real y PIB nominal respectivamente. Asimismo el documento presenta análisis de sensibilidad asociado a variables como precios internacionales de combustibles, variantes COVID19, entre otros, sin embargo es para 2022. En la página 11 se hace mención a la tasa de inflación.

En el gráfico 28, página 27 se presenta información sobre la deuda en la cual se hace mención a la tasa de interés.

Si bien se presenta información sobre cómo ha afectado el entorno macroeconómico el desempeño de la política fiscal, la misma se presenta para años anteriores, 2021 y 2022, para 2023 solamente se presentan algunos datos, como precios o el panorama de crecimiento internacional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 of the impact of the new policies, 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 5.4 Resultados e indicadores

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/2.%20Exposici%C3%B3n%20de%20Motivos.pdf>

Presupuesto multianual 2023-2027.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/5.%20Multianual%202023.pdf>

Comment:

En el documento se señala en el inciso 4 página 12 el Marco de Planificación que sustenta el proyecto de presupuesto, y, entre otros, se menciona en la página 13 la Política General de Gobierno 2020-2024, sin embargo es hasta las páginas 29-32 en dónde se presentan algunos ejes centrales del gobierno y se incluyen algunos datos para algunas de las políticas nuevas implementadas para el gobierno, pero la información es escasa.

Adicionalmente, en la pagina 8 del Presupuesto Multianual, habla sobre Prioridades de la Política General de Gobierno de manera muy sucinta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 of the impact of the new policies, 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 5.4 Resultados e indicadores
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/2.%20Exposici%C3%B3n%20de%20Motivos.pdf>

Comment:

De las páginas 29-34 se presentan algunos datos de cómo afectarían las nuevas políticas al presupuesto, en particular el cuadro 2 página 34 que muestra algunos indicadores sobre la situación financiera.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En las páginas 12 a 19 del documento indicado por el evaluador, se establece cómo los planes y políticas incidirán en los ingresos, consignando una explicación sobre los ingresos tributarios, no tributarios, de capital, transferencias corrientes y fuentes financieras. Además, en la sexta parte del Proyecto de Presupuesto, se incluye una separata específica de los ingresos que explica con más detalle el comportamiento de los mismos: <https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Researcher Response

Se agradece el comentario. La pregunta indaga sobre cómo las nuevas políticas afectan los ingresos tributarios, sin embargo, dicha información no

se puede evidenciar. En la sexta parte del proyecto de presupuesto se presentan los ingresos, pero no hace referencia a cómo las nuevas políticas afectan estos ingresos.

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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

En el cuadro 4 se presenta la clasificación económica y en el cuadro 5 se presenta la clasificación 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.
<https://www.minfin.gob.gt/images/archivos/proypre23/Instituciones%202023.htm>

Comment:

Se presentan a detalle por institución los gastos para todos los programas 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.
<https://www.minfin.gob.gt/images/archivos/proypre23/Instituciones%202023.htm>

Comment:

Se presenta el dato actualizado para BY-1, en este caso corresponde al presupuesto que fue aprobado (y por tanto vigente). Tal como se indica al pie de la información: Aprobado mediante Decreto Número 16-2021 y sus ampliaciones al 31 de julio de 2022, de acuerdo al Artículo 119 del mismo; y los Decretos números 17-2022, 20-2022, 21-2022, 25-2022, 28-2022 y 33-2022, todos del Congreso de la República de Guatemala." Tomado de pagina 3: <https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/11130003%20Presidencia%20de%20la%20Rep%C3%ABlica.pdf>

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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

En este caso se presenta BY-2 correspondiente a 2021 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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

Se presentan dos de las tres clasificaciones, faltando únicamente 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.
<https://www.minfin.gob.gt/images/archivos/proypre23/Instituciones%202023.htm>

Comment:

No se presenta la información para BY-2.

Peer Reviewer

Opinion: Agree

Comments: De acuerdo con la respuesta. No se provee información a nivel programático o por programas de dos años atrás, en ninguno de los documentos que se publican para el proyecto de presupuesto. Como revisor se evaluaron los documentos: cuadros globales, presupuesto multianual y los detalles por entidad.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

Se presentan los gastos reales (lo ejecutado) para el año 2021 el cual corresponde a BY-2.

Peer Reviewer

Opinion: Agree

Comments: Sin embargo, también en estadísticas fiscales presentan la ejecución hasta 2019, pero es solo la clasificación económica del gasto. El vínculo que se puede revisar es el siguiente:

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/8.%20Estad%C3%ADsticas%20de%20Finanzas%20P%C3%BAblicas%20de%20Guatemala.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

Se agradece la información adicional.

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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

En los cuadros citados se presentan 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. Cuadro 3.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

En la página 3, Cuadro 3, se presenta el detalle de las fuentes individuales de ingresos para BY-1. Si bien existen renglones denominados otros, en su total representan alrededor del 1.05% del total de los ingresos.

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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

En el documento citado, en los cuadros indicados se presenta la información actualizada al 31 de julio del año 2022 con las metas de recaudación vigentes o actuales, en este caso se tiene la información actualizada.

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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

En este caso se presenta la información de lo que se logró ejecutarse para el año 2021, el cual corresponde a 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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

Se presentan los datos de las fuentes de ingresos individuales ejecutadas para 2021, lo cual corresponde a BY-2.

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/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

Se presentan los ingresos que fueron ejecutados para 2021 (BY-2).

Peer Reviewer

Opinion: Agree

Comments: Sin embargo, también en estadísticas fiscales presentan los ingresos hasta 2019, pero es solo la clasificación económica. El vínculo que se puede revisar es el siguiente:

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/8.%20Estad%C3%ADsticas%20de%20Finanzas%20P%C3%BAblicas%20de%20Guatemala.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

Se agradece la información adicional.

IBP Comment

Se toma nota y agradece el comentario del revisor. Se complementa la respuesta con la información proporcionada.

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. Cuadros Globales. Cuadros 2 y 3.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Ministerio de Finanzas Públicas. Servicios de la deuda pública.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/11130019%20Servicios%20de%20la%20Deuda%20P%C3%BAblica.pdf>

Ministerio de Finanzas Públicas. Segunda Parte. Exposición general de motivos. Deuda pública. Pág. 25-28
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/2.%20Exposici%C3%B3n%20de%20Motivos.pdf>

Comment:

En los cuadros globales, el cuadro No. 2 se presenta la deuda interna y externa, en el cuadro 3 se presenta el pago de los intereses para BY-1. La misma información se presenta en los cuadros No. 2 y No. 5 del documento Servicios de la Deuda Pública.

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. Cuadros 2 y 3.
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Servicios de la deuda publica

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/11130019%20Servicios%20de%20la%20Deuda%20P%C3%ABlica.pdf>

Comment:

Se presenta lo que fue ejecutado en 2021, lo aprobado para el 2022 y lo que se recomienda para 2023. Asimismo en el documento Servicios de la Deuda Publica el cuadro uno presenta información de 2022 y 2023, de igual forma el resto de cuadros indica lo aprobado para 2022.

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

Comment:

En este ámbito la evaluación del FMI señala que existen 125 unidades extrapresupuestarias en el país, sin embargo no se presenta información en ningún documento presupuestario.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Comments: La Constitución Política de la República de Guatemala establece lo que debe contener el Presupuesto, y para ello en su artículo 237, indica que "El Presupuesto General de Ingresos y Egresos del Estado, aprobado para cada ejercicio fiscal, de conformidad con lo establecido en esta Constitución, incluirá la estimación de todos los ingresos a obtener y el detalle de los gastos e inversiones por realizar". El investigador refiere un documento del FMI de 2016, sin citar la página, el cual habría que revisar y analizar en cuanto a la base tomada para generar la opinión vertida. En el Proyecto de Presupuesto, décima parte, se detalla el presupuesto de egresos institucionales. En la de Obligaciones del Estado a Cargo del Tesoro se detallan los aportes a las municipalidades, entidades descentralizadas, autónomas y entes receptores de transferencias del sector privado y externo.

Estas asignaciones institucionales derivan de aportes que establece la Constitución Política de la República o leyes específicas, y en el caso de aportes que programan los Ministerios de Estado, constituyen asignaciones a organizaciones sociales que reciben subsidios y subvenciones del Estado para colaborar en la ejecución de algún programa social a cargo de la entidad otorgante. El presupuesto de dichas organizaciones no gubernamentales naturalmente no figura en el proyecto de presupuesto; únicamente aparecen programadas las asignaciones que reciben con recursos del Estado. En el caso de las entidades descentralizadas y autónomas, sus leyes orgánicas aprobadas por el Congreso de la República, les faculta presentar sus proyectos de presupuesto a fin de año, fecha fuera del plazo para la presentación del Proyecto de Presupuesto General de Ingresos y Egresos del Estado (2 de septiembre). <https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Researcher Response

La pregunta hace referencia a si se presenta información extra presupuestaria de entidades que si bien reciben fondos (transferencias), sus presupuestos no son aprobados por el Congreso, aunque aparecen los datos de las transferencias, en realidad ningún documento de la EBP presenta dicha información, por esa razón la respuesta seleccionada. Con relación al informe del FMI, ver el detalle en las páginas 14, 15, 24 y 25, en esta última página especialmente revisar el inciso 12.

IBP Comment

Guatemala: 2023 Article IV: "The general government consists of the central government (budgetary funds, extra-budgetary funds, and social security funds) and state and local governments. Provision of this data is hampered by lack of capacity while ongoing efforts, including the recently requested TA advice from the Fund on fiscal transparency, are made to strengthen it. Certain progress has been made [...]" Como se indica en la fuente citada, se identifican unidades que pueden ser clasificadas como extrapresupuestarias. A pesar de los esfuerzos realizados para integrarlas en el Sistema de Contabilidad Integrada del Estado, tanto las unidades descentralizadas como centralizadas, no se reflejan en los documentos que respaldan el Proyecto de presupuesto.

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, including both revenues and expenditures, 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. Proyecto de presupuesto 2023
<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Comment:

Se presenta la información para el gobierno central pero no se incluyen los datos extrapresupuestarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Por recomendaciones del Fondo Monetario Internacional se elabora y publica una matriz de consolidación del Sector Público No Financiero, pero la misma no se incluye en el proyecto de presupuesto.

Researcher Response

Se agradece la información adicional.

IBP Comment

Se toma nota y agradece el comentario del revisor. Se complementa la respuesta con la información proporcionada.

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, páginas 8-9.
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/11130018%20Obligaciones%20del%20Estado%20a%20Cargo%20del%20Tesoro.pdf>

Detalle de Presupuesto de entidades descentralizadas.

https://www.minfin.gob.gt/index.php?option=com_content&view=article&id=8828

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 2023, se incluyen todas las transferencias corrientes y transferencias de capital. Las mismas figuran en el apartado de las Instituciones Décima Parte), y en la información de cada Ministerio figuran los aportes que otorga en su calidad de ente rector en la materia; por ejemplo, el Ministerio de Agricultura, Ganadería y Alimentación. Ver Cuadro 6 "Aportes por Transferencias Corrientes y de Capital" en página 14. Y así sucesivamente, puede consultarse el resto de instituciones de gobierno, además de Obligaciones del Estado a Cargo del Tesoro que fue citado por el investigador. [https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto-Décima parte, Presupuesto de Egresos, Instituciones.](https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto-Décima%20parte,%20Presupuesto%20de%20Egresos,%20Instituciones) En la separata de Obligaciones del Estado a Cargo del Tesoro están todas las transferencias intergubernamentales, tales como, aportes a las Municipalidades, a los Consejos de Desarrollo, a entidades descentralizadas y autónomas, a entidades sin fines de lucro, entre otros. <https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/11130018%20Obligaciones%20del%20Estado%20a%20Cargo%20del%20Tesoro.pdf> f. Lo que hace falta es una explicación narrativa que justifique la programación de tales asignaciones.

Researcher Response

En este caso, la pregunta hace referencia a las transferencias que realiza el gobierno central, no a las entidades entre sí, la respuesta seleccionada se mantiene en C por tal razón.

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 "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 budget 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).*
- *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://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

En los cuadros citados se presenta el presupuesto por región.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: En la Séptima Parte, la Producción y Metas por Institución, muestra para algunas entidades, por ejemplo, un desglose mínimo de atención de niños y niñas por edad (infantes, niños de primaria, adolescentes de secundaria y diversificado, entre otros); atención de mujeres, madres, recién nacidos, niños y niñas, entre otros, con atención de servicios de salud. Y en la Cuarta Parte, Cuadros Globales, se consignan las regiones; por lo tanto, se estima que existen al menos dos muestras alternativas.

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm> <https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Researcher Response

Existen programas que atiende a niñez y adolescencia, sin embargo, la pregunta indaga en que se presente información consolidada y el impacto de políticas que atiende directamente a ciertos grupos o poblaciones, la información a la que se refiere el comentario es dispersa, de esa cuenta solamente se presenta una muestra alternativa que es el gasto geográfico.

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 "C".

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:

Impacts of budget policies by geographic region

Source:

Ministerio de Finanzas Públicas. Cuadros Globales. Cuadro 10 y 11. Pág. 9

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/4.%20Cuadros%20Globales.pdf>

Comment:

Se presentan los datos por las distintas regiones geográficas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Impactos de las políticas presupuestarias por edad Impactos de las políticas presupuestarias por región geográfica

Researcher Response

Ver comentario anterior.

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. 6 y 7, Cuadro No. 5. Pág. 8-9.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/11130018%20Obligaciones%20del%20Estado%20a%20Cargo%20del%20Tesoro.pdf>

Comment:

En el cuadro 4, se presenta información agregada de las transferencias que realiza el gobierno, 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 10310, Pág. 11.

<https://minfin.gob.gt/images/archivos/proypre21/DOCUMENTOS/11130018%20SEPARATA%20Integrada.pdf>

Comment:

Según lo que establece La Ley Orgánica del Presupuesto en su 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. Es importante señalar que existen algunos fideicomisos de los cuales no se presenta mayor detalle de información, tal como el citado Fideicomiso de Transporte de la Ciudad de Guatemala (Fidemuni) que para el período fiscal 2023 presenta un monto de Q190 millones.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El Artículo 26 de la Ley Orgánica del Presupuesto establece que "... No se podrán adquirir compromisos ni devengar gastos para los cuales no existan saldos disponibles de créditos presupuestarios, ni disponer de estos créditos para una finalidad distinta a la prevista. ..." En ese sentido, no se consideran actividades cuasifiscales dentro del presupuesto. Sin embargo, en el caso aludido por el investigador, respecto de los fideicomisos cabe destacar que los mismos figuran en el proyecto de presupuesto con los montos globales asignados, y en su ejecución se rigen por su propio marco legal, y adicionalmente en la página del Ministerio de Finanzas Públicas, se ha desarrollado un Portal de Fideicomisos en que puede consultarse la información respectiva por nombre, entidad responsable, fiduciario, estado contractual, etc. El vínculo es el siguiente: <https://portalfideicomisos.minfin.gob.gt/#> Falta entonces, agregar en el Proyecto de Presupuesto un apartado específico que explique el funcionamiento de los fideicomisos, sus ingresos y egresos y justificaciones de sus aportes.

Researcher Response

Se agradece la ampliación e información adicional.

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, Rentas de la propiedad, página 7.
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/6.1%20Presupuesto%20de%20Ingresos.pdf>

Comment:

En el cuadro citado pueden verse intereses por depósitos de forma agregada, también se presentan dividendos o utilidades, pero no se presenta el stock de activos financieros, además no se presenta un detalle sobre cada uno de los activos financieros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En la Sexta Parte, Presupuesto de Ingresos, se incluyen los rubros de ingresos por recuperación de préstamos, dividendos y utilidades, pero no se incluye una explicación narrativa. Se conocen al menos los montos de dividendos y utilidades de empresas públicas (portuarias principalmente), del sector privado (empresa eléctrica, banco de desarrollo), así como los ingresos de capital provenientes de la recuperación de préstamos al sector privado. <https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm>

Researcher Response

Como se ha indicado en el comentario inicial, si bien se presentan dividendos o utilidades, no se presenta el stock de activos financieros como tal, por ende, los requerimientos para una respuesta C no se tienen, de allí que la respuesta sea D.

IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno. De acuerdo con la evidencia presentada y un examen más detallado, según las pautas de la OBS, se confirma la respuesta del investigador y mantiene la respuesta actual de "D", dado que la información presentada no es sobre "stock" de los activos financieros, que es lo que evalúa esta pregunta.

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://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/6.1%20Presupuesto%20de%20Ingresos.pdf>

Comment:

Se presentan datos como rentas de la propiedad y venta de bienes y servicios de la administración pública, pero solamente los flujos esperados o proyectados, no se presenta el stock de activos no financieros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Se sugerirá que las dependencias encargadas de llevar dichos registros (Dirección de Bienes del Estado y Dirección de Contabilidad del Estado), proporcionen información o un listado de activos no financieros del gobierno para ser incluidos como una separata o documento de respaldo del Proyecto de Presupuesto.

Researcher Response

Se agradece el comentario.

IBP Comment

Se toma nota y agradece el comentario del revisor, al mismo tiempo que se reconoce el compromiso del MINFIN de adoptar esta buena práctica.

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:

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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>) 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. Novena parte. Riesgos fiscales.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/9.%20Riesgos%20Fiscales.pdf>

Comment:

En esta ocasión como algo novedoso en el inciso 7, página 53 se presentan pasivos contingentes por demandas judiciales en contra del Estado pero los datos son para 2022, no se tienen proyecciones para 2023 y como afectarían al presupuesto en dicho año. Por otro lado en el inciso 8 se presenta un análisis sobre riesgos de desastres provocados por fenómenos naturales. Asimismo se presentan riesgos fiscales por recursos

naturales. Por lo que se ha ampliado la información, sin embargo los datos son para años anteriores, por lo cual la respuesta seleccionada es la C.

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:

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

Source:

Ministerio de Finanzas Públicas. Novena parte. Riesgos fiscales, pag. 31
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/9.%20Riesgos%20Fiscales.pdf>

Comment:

En el caso de la deuda pública se presentan datos proyectados para 2027. En la gráfica 31 plantea escenarios para el largo plazo de la deuda pública para 2042, cubriendo un período mayor a 10 años, por lo que se tienen algunos indicadores, sin embargo hacen falta elementos como por ejemplo variables demográficas.

Peer Reviewer

Opinion: Agree

Comments: En la revisión se encontró que el único documento dónde se expone y se proyectan los pasivos y la deuda presupuestaria en el largo plazo es el que presenta el investigador. Al analizar el documento, se encontró que, hay requerimientos que la metodología de evaluación demanda que no se incluyan. Por lo que se llega a la misma conclusión.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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 2, Cuadro 3 y Cuadro 5.
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/6.1%20Presupuesto%20de%20Ingresos.pdf>

Comment:

En el cuadro No. 2 pueden verse las donaciones corrientes. Por otro lado el cuadro No. 3 y No. 5 muestran el detalle de las donaciones.

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 la devolución del crédito fiscal y gasto tributario.
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/6.2%20Estimaci%C3%B3n%20de%20la%20Devoluci%C3%B3n%20de%20Cr%C3%A9dito%20Fiscal%20y%20Gasto%20Triburario.pdf>

Comment:

El documento presenta el gasto tributario, pero no incluye información importante: beneficiarios individuales o jurídicos de las devoluciones fiscales, por otro lado no se presenta la justificación social de dicho gasto tributario, su propósito, beneficiarios de las exenciones y exoneraciones tributarias.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual 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 4 y Cuadro 5.
<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/6.1%20Presupuesto%20de%20Ingresos.pdf>

Comment:

En el cuadro 4 se presentan los préstamos con destino específico, en este caso, la institución. Por otro lado, en el cuadro 5 se presenta el destino específico de las donaciones. No se presenta a detalle los ingresos con destino específico.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Comments: En el apartado de Ingresos del Proyecto de Presupuesto 2023, figuran todos los ingresos, y como menciona el investigador para el caso de préstamos y donaciones se desagregan éstos últimos. En cuanto a los recursos que provienen por ciertos impuestos pero que para su ejecución tienen un destino específico que no puede ser variado, esto puede ser consultado en el apartado del presupuesto de egresos, y en cada una de las instituciones, por el lado del gasto se muestra un cuadro con las fuentes de financiamiento respectivas. Por ejemplo, en el caso del Ministerio de Educación cuenta entre otras fuentes, con recursos del Iva Paz dado que un porcentaje se destina para la alimentación escolar, en el caso del impuesto al combustible, el presupuesto del Ministerio de Comunicaciones se asigna para el mantenimiento de las carreteras. Así sucesivamente puede consultarse el resto de instituciones, además del marco legal de cada impuesto que marque un destino específico. Esta información se verifica en el cuadro del Presupuesto por Fuentes de Financiamiento. Además de los préstamos y donaciones, otras fuentes con afectación específica son: 21 Ingresos Tributarios IVA-PAZ, 22 Aportes Constitucionales, 29 Recursos del Tesoro con Afectación Específica. Por lo tanto se incluyen TODOS los ingresos específicos; lo que falta es una explicación narrativa que justifique su asignación dentro del Proyecto de Presupuesto. <https://www.minfin.gob.gt/index.php/proyecto-de-presupuesto> Décima parte, presupuesto de Egresos, Seleccionar institución.

Researcher Response

Al revisar nuevamente lo que se sugiere en el comentario, únicamente se puede identificar el IVA-Paz. Por ejemplo, al revisar el Ministerio de Comunicaciones, infraestructura y vivienda, en el cuadro 3, página 9, Presupuesto por tipo de gasto y fuente de financiamiento, no aparece reflejado específicamente el Impuesto a la distribución del petróleo, aparece una clasificación denominada Otros recursos del tesoro con afectación específica, pero no indica cuáles son, de allí no se presentan los ingresos con destino específico tal como indica la pregunta, por tal razón la respuesta es C, ya que se presentan algunos pero no todos los ingresos con destino específico.

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 "C".

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. Séptima parte. Indicadores de producto y resultado.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/7.2%20Indicadores%20de%20Producto%20y%20Resultado.pdf>

Comment:

El documento presenta datos sobre diferentes productos en las entidades, sin embargo, no hay una vinculación directa con el presupuesto, no se incluyen montos presupuestarios que se vinculen a dichos productos o resultados, tampoco se tiene una descripción narrativa al respecto.

Peer Reviewer

Opinion: Agree

Comments: Se presenta una parte de Gestión por Resultados, pero, no es clara la forma. Tampoco hay una vinculación que evidencie cuanto aporta a las políticas vigentes. Este es un desafío que apenas empezó hace un año, pero no se ha concretado completamente.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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. Séptima parte. Indicadores de producto y resultado.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/7.2%20Indicadores%20de%20Producto%20y%20Resultado.pdf>

Comment:

El documento presenta diversos indicadores de producto y resultado de forma institucional proyectados a 2027, pero no presenta una vinculación al presupuesto, no se presentan los datos financieros vinculados a dichos indicadores, por otro lado no hay una descripción narrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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://www.minfin.gob.gt/images/archivos/proypre23/Instituciones%202023.htm>

Ministerio de Finanzas Públicas. Séptima parte. Indicadores de producto y resultado.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/7.2%20Indicadores%20de%20Producto%20y%20Resultado.pdf>

Comment:

Los documentos presupuestarios no presentan información sobre los insumos que se requieren para lograr los productos o resultados.

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: En la Séptima Parte que refiere el evaluador, se consideró un documento que no corresponde (Indicadores de Producto y Resultado). El documento correcto que procede verificar se denomina "Producción y Metas por Institución".

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm> En este documento, en las páginas 2 y 3, se detalla la cantidad de productos y subproductos de cada entidad, con una breve descripción en qué consisten los mismos; pero, de la página 4 a la 62, se detallan los productos y subproductos con sus respectivas metas y asignación financiera requerida para lograrlos, para CADA UNO de los programas de TODAS las instituciones (a nivel de estructura programática).

Researcher Response

El documento al que se refiere el comentario, si bien contiene de forma agregada productos y subproductos, no presenta información sobre los insumos que se requieren para obtener dichos productos y tampoco sobre los resultados esperados.

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Esta pregunta indaga si se presentan datos no financieros sobre los aportes (insumos). Se mantiene la respuesta actual de "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:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

Ministerio de Finanzas Públicas. Productos, subproductos y metas por institución.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/7.3%20Productos,%20Subproductos%20y%20Metas%20por%20Instituci%C3%B3n.pdf>

Comment:

En el documento se presentan datos no financieros para algunos programas, expresados como productos y resultados.

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: En la Séptima Parte que refiere el evaluador, se consideró un documento que no corresponde (Indicadores de Producto y Resultado). El documento correcto que procede verificar se denomina "Producción y Metas por Institución".

<https://www.minfin.gob.gt/images/archivos/proypre23/Inicio%201.htm> En este documento, en las páginas 2 y 3, se detalla la cantidad de productos y subproductos de cada entidad, con una breve descripción en qué consisten los mismos; pero, de la página 4 a la 62, se detallan los productos y subproductos con sus respectivas metas y asignación financiera requerida para lograrlos, para CADA UNO de los programas de TODAS las instituciones (a nivel de estructura programática).

Researcher Response

De acuerdo con el comentario, se ha modificado la respuesta y seleccionado A.

IBP Comment

Se toma nota y agradece el comentario del revisor. Se ajusta la respuesta actual de "B" para "A".

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:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

Ministerio de Finanzas Públicas. Productos, subproductos y metas por institución.

<https://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/7.3%20Productos,%20Subproductos%20y%20Metas%20por%20Instituci%C3%B3n.pdf>

Comment:

El documento se ha ampliado respecto a encuestas anteriores, y presentan los datos no financieros de las 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 as 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 and 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://www.minfin.gob.gt/images/archivos/proypre23/DOCUMENTOS/7.3%20Productos,%20Subproductos%20y%20Metas%20por%20Instituci%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. Estrategia de Programación del Proceso de Planificación y Formulación del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2023 y Multianual 2023-2027. Páginas 31-36

https://www.minfin.gob.gt/images/downloads/presupuesto_formulacion/2023-27/estrategia_form100522.pdf

Ministerio de Finanzas Públicas.

Proceso presupuestario.

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

Comment:

En el documento citado se encuentra el cronograma de actividades para la elaboración de la propuesta de presupuesto 2023.

Por otro lado 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

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 2023

https://www.minfin.gob.gt/images/archivos/informe_preliminar23/1-Informe%20Preliminar%202023%20al%2029-julio.pdf

Comment:

Se presenta la información macroeconómica fundamental:

Crecimiento del PIB Real Página 12 Gráfica No. 1

PIB real y PIB Nominal Tabla 1. Página 13

Inflación Página 15 Gráfica No. 4
Tasa de interés Página 15-16

Asimismo se encuentran otras variables macroeconómicas importantes, tales como exportaciones, déficit fiscal, carga tributaria, entre otros.

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 2023

https://www.minfin.gob.gt/images/archivos/informe_preliminar23/1-Informe%20Preliminar%202023%20al%2029-julio.pdf

Comment:

En el inciso 2 Estrategia y Metodología Páginas 7-8 presenta de forma narrativa la vinculación del presupuesto con Plan Estratégico Institucional, POM y POA, Política general de gobierno, pero no se 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 2023

https://www.minfin.gob.gt/images/archivos/informe_preliminar23/1-Informe%20Preliminar%202023%20al%2029-julio.pdf

Comment:

En el inciso 4.2 de la página 21 se encuentran las metas de recaudación y carga tributaria, sin embargo no se presenta un detalle y no se da 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 2023

https://www.minfin.gob.gt/images/archivos/informe_preliminar23/1-Informe%20Preliminar%202023%20al%2029-julio.pdf

Comment:

En el inciso 3.6 Deuda Pública página 17 se presenta la deuda como porcentaje del PIB hasta el año 2022, pero no se presentan estimaciones para 2023.

Peer Reviewer

Opinion: Agree

Comments: En la página que refiere el investigador, provee un vínculo a las estadísticas de la deuda pública, dónde se encuentra un perfil de la deuda, pero, no forma parte del documento preliminar. La información provista en el vínculo de abajo solo indica el contexto de la deuda.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Comments: Además de consignar el nivel de la deuda respecto al PIB, se mostraron los préstamos en gestión avanzada, que al momento de ser aprobados por el Congreso de la República de Guatemala, en su momento serían incorporados al proyecto de presupuesto respectivo o al presupuesto aprobado según correspondiera. Adicionalmente, dado que la información sobre la deuda pública es amplia, se anotó en el informe preliminar citado, página 17, el vínculo : en que puede consultarse la situación de la misma, por ejemplo: composición de la deuda, pago de intereses, perfil de la deuda, por acreedor, organismo financiero, sector económico tipo de deudor, etc.

<https://www.minfin.gob.gt/estadisticas/situacion-de-la-deuda-publica-a-quien-le-debemos>

Researcher Response

Se agradece el comentario, y si bien el enlace sobre la situación de la deuda es útil, el documento al que se refiere la pregunta no presenta ninguna de las tres estimaciones requeridas.

IBP Comment

Se toma nota y agradecen los comentarios de los revisores. Esta pregunta está enfocada al Documento Preliminar (Informe Preliminar 2023). Si bien el presenta porcentajes: 1) estos están dados hasta 2022, no incluye información para 2023. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "D".

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:

a. Yes, multi-year expenditure estimates are presented.

Source:

Ministerio de Finanzas Públicas. Informe preliminar 2023

https://www.minfin.gob.gt/images/archivos/informe_preliminar23/1-Informe%20Preliminar%202023%20al%2029-julio.pdf

Comment:

En la página 24 Tabla No. 3 se presentan los techos preliminares de presupuesto por entidad proyectados a 2027.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Congreso de la República de Guatemala. Presupuesto aprobado 2023

https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

Se presenta la clasificación administrativa del gasto en la página 3. Es importante señalar que el Ministerio de Finanzas en el mes de enero publicó en su página el presupuesto aprobado 2023 en el cual se incluyen los cuadros globales y allí se presentan las tres clasificaciones del gasto, sin embargo, por el período de corte de la investigación únicamente pueden ser tomados en cuenta documentos publicados al 31 de diciembre de 2022.

Peer Reviewer

Opinion: Agree

Comments: La ley del presupuesto aprobado, publicada el 24 de noviembre de 2022 tiene el detalle de gasto por Entidad o clasificación

administrativa. Además, lo lleva hasta unidad ejecutora del gasto. Esa desagregación permite ver algunos detalles adicionales sobre la forma en qué se gastará el presupuesto.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Como indica el investigador, efectivamente la información para 2023 se presenta en la página del MINFIN; sin embargo, por la fecha de corte de la investigación no lo considera para la evaluación. En ese caso, en la investigación se debió de haber seleccionado el Presupuesto Aprobado de 2022, toda vez que se afecta la nota (este documento está comprendido entre el período que cubre la evaluación). Lo importante es mostrar que Guatemala sí brinda información en las tres clasificaciones a que se refiere la pregunta, administrativa, económica y funcional. La respuesta del investigador tergiversa la realidad. En preguntas anteriores, por parte del MINFIN ya se sugirió que debe existir uniformidad en el criterio de la evaluación, ya que en algunos casos el investigador aplica criterios diferentes para seleccionar el documento a evaluar lo que genera suspicacia; mientras que esta metodología de la IBP se ha caracterizado por aplicar criterios de suma objetividad. (si el Aprobado 2023 está fuera del rango de fechas de la evaluación, pues muy sencillo, seleccionar el Aprobado 2022, documento que presenta mucha de la información requerida en la OBS y que se ubica en el período a evaluar).

Researcher Response

Por consistencia metodológica se ha establecido que el documento a evaluar es el EB 2022, por lo que al considerar la publicación del Ministerio de Finanzas Públicas, se acepta el cambio sugerido por el revisor del gobierno y la respuesta es A.

<https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm>

IBP Comment

Se toma nota y agradece el comentario del revisor. Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se actualiza la respuesta de "C" a "A". Ver Ministerio de Finanzas Públicas. Presupuesto aprobado 2022. Cuadros Globales. <https://www.minfin.gob.gt/images/archivos/presua2022/DOCUMENTOS/3.%20Cuadros%20Globales/Cuadros%20Globales.pdf>

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:

Congreso de la República de Guatemala. Presupuesto aprobado 2023

https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

En la página 3 del documento publicado por el Congreso se presenta la clasificación administrativa del presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Clasificación administrativa Clasificación económica Clasificación funcional

Comments: La información de las clasificaciones administrativa, económica y funcional sí se presentan en la página del MINFIN, como indica el investigador en la pregunta anterior, pero por fecha de corte manifiesta que no figura. Esto no es así, en todo caso debó haberse tomado el Presupuesto Aprobado 2022 para mostrar que siempre se muestran estas 3 clasificaciones, y no seleccionar una respuesta que da a entender que no se incluyen, situación que es diferente y no sucede. (ver también comentarios de la pregunta anterior).

Researcher Response

El documento aprobado y publicado por el Congreso de la República solamente presenta la clasificación administrativa. Sin embargo, se han actualizado las respuestas y se evalúa el EB 2022, por lo que al revisar la publicación del MINFIN, se cambia la respuesta ya que se encuentran las

tres clasificaciones del gasto. <https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm> Cuadros globales.
<https://www.minfin.gob.gt/images/archivos/presua2022/DOCUMENTOS/3.%20Cuadros%20Globales/Cuadros%20Globales.pdf> Cuadro 5 Clasificación administrativa Cuadro 7 y 9 Clasificación económica Cuadro 8 y 11 Clasificación funcional

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se actualiza la respuesta y se seleccionan también las opciones Clasificación económica y Clasificación funcional. Ver Ministerio de Finanzas Públicas. Presupuesto aprobado 2022. Cuadros Globales.

<https://www.minfin.gob.gt/images/archivos/presua2022/DOCUMENTOS/3.%20Cuadros%20Globales/Cuadros%20Globales.pdf>

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:

Congreso de la República de Guatemala. Presupuesto aprobado 2023, página 4

https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

En el documento se presenta el presupuesto por institución y por funcionamiento, en el cual se reflejan los programas de cada una de las entidades.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Además en la página del MINFIN también se presentan los documentos por cada entidad y su respectivos programas presupuestarios (Cuadro de Estructuras Programáticas). Otra fuente es el portal de datos abiertos del MINFIN en que toda la base de datos puede ser descargada y reutilizada como deseen las personas interesadas. <https://www.minfin.gob.gt/images/archivos/presua2023/Inicio%201.htm>
<https://datos.minfin.gob.gt/dataset/presupuestos-aprobados/resource/8e1634b5-40a9-4d18-8ecd-ac934822ef8b>

Researcher Response

Se agradece la información adicional. Al hacer la revisión se ha cambiado al EB 2022, por lo que en efecto aparecen todos los programas de forma detallada en la octava parte, presupuesto de egresos. <https://www.minfin.gob.gt/images/archivos/presua2022/paginas/9%20instituciones.htm>

IBP Comment

Favor ver comentario de IBP en EB-1a; se ajusta el documento a examinar para ser EB 2022, sin embargo, la respuesta permanece igual, dado que se presenta el mismo nivel de información.

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:

Congreso de la República de Guatemala. Presupuesto aprobado 2023, página 2
https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

En la página 2 del documento se presentan los ingresos estimados por categoría.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Puede consultarse también el apartado de ingresos en la página del MINFIN, Quinta Parte, Presupuesto de Ingresos.
<https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm>

Researcher Response

Se agradece la información adicional. En la quinta parte del EB 2022 se presentan las estimaciones de ingreso por categoría.

<https://www.minfin.gob.gt/images/archivos/presua2022/DOCUMENTOS/5.%20Ingresos/5.1%20Presupuesto%20de%20Ingresos/Presupuesto%20de%20Ingresos.PDF>

IBP Comment

Favor ver comentario de IBP en EB-1a; se ajusta el documento a examinar para ser EB 2022, sin embargo, la respuesta permanece igual, dado que se presenta el mismo nivel de información.

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:

Congreso de la República de Guatemala. Presupuesto aprobado 2023
https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

Se presentan las fuentes individuales de los ingresos, aunque se mantiene una categoría de otros ingresos los mismos representan alrededor del

2.3% de los ingresos, por lo que no excede el 3% del total de ingresos que es lo aceptado por la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Puede consultarse también el apartado de ingresos en la página del MINFIN, Quinta Parte, Presupuesto de Ingresos.
<https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm>

Researcher Response

Se agradece la información adicional. Al revisar y actualizar el documento evaluado a EB 2, en efecto la respuesta se mantiene en A, ya que se presentan todas las fuentes individuales de ingresos.

<https://www.minfin.gob.gt/images/archivos/presua2022/DOCUMENTOS/5.%20Ingresos/5.1%20Presupuesto%20de%20Ingresos/Presupuesto%20de%20Ingresos.PDF>

IBP Comment

Favor ver comentario de IBP en EB-1a; se ajusta el documento a examinar para ser EB 2022, sin embargo, la respuesta permanece igual, dado que se presenta el mismo nivel de información.

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:

Congreso de la República de Guatemala. Presupuesto aprobado 2023

https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

El documento publicado por el Congreso únicamente presenta el financiamiento del déficit y el endeudamiento público neto para 2023 en la página 3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: La información sí se presenta en la página del MINFIN, Octava Parte, Presupuesto de Egresos, Deuda Pública. De nuevo el investigador descarta por fecha de corte la información que se consigna. Debió tomarse el presupuesto aprobado 2022 a fin de mostrar la transparencia que se brinda a los ciudadanos. En el Presupuesto Aprobado 2023, la información puede verse en el siguiente vínculo.

<https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm>

Researcher Response

Al hacer nuevamente la revisión, se ha actualizado la evaluación con el EB 2022, por lo que se modifica la respuesta en A. Cuadro 1. Nueva deuda Cuadro 2. Intereses Cuadro 5. Presenta el detalle de la deuda total e intereses pagados

<https://www.minfin.gob.gt/images/archivos/presua2022/DOCUMENTOS/8.%20Presupuesto%20de%20Egresos/11130019%20Servicios%20de%20la%20euda%20P%C3%ABblica/11130019%20Servicios%20de%20la%20Deuda%20P%C3%ABblica.pdf>

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se actualiza la respuesta de "C" a "A" en base a la evidencia presentada.

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 2023

<https://www.minfin.gob.gt/images/archivos/2023ciudadano/1-Proyecto%20Presupuesto%202023%20para%20Ciudadano.pdf>

Comment:

El documento presenta los ingresos y egresos, asimismo define las políticas principales del presupuesto, se brinda información macroeconómica, así como la información de contacto para ampliar más información. Se mencionan también los talleres de presupuesto abierto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Aunque se está de acuerdo, se sugiere aplicar el mismo criterio para la selección del documento a evaluar, en este caso debió considerarse el Presupuesto Ciudadano 2022 (del Aprobado). <https://www.minfin.gob.gt/images/archivos/presua2022/Inicio%201.htm>

Researcher Response

Por la metodología establecida en la OBS, se debe tomar en cuenta el documento publicado más reciente, en ese sentido es que se toma el Proyecto de Presupuesto para el Ciudadano 2023.

IBP Comment

Favor ver comentario de IBP en CB-1. IBP está de acuerdo con la respuesta del investigador. Se mantiene la respuesta actual indicando que se considera el CB que acompaña el Proyecto de Presupuesto 2023 dado es el más reciente a la fecha de corte de la OBS 2023.

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 2023

<https://www.minfin.gob.gt/images/archivos/2023ciudadano/1-Proyecto%20Presupuesto%202023%20para%20Ciudadano.pdf>

Comment:

Únicamente se da a conocer a través del portal oficial del MINFIN.

Peer Reviewer

Opinion: Agree

Comments: Solo en la página oficial del Ministerio de Finanzas Públicas de Guatemala

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Comments: Como se mencionó antes, por la temporalidad corta de la etapa de análisis y discusión del proyecto de presupuesto, no debió tomarse para la evaluación el Proyecto de Presupuesto Ciudadano 2023. Además, este documento constituye un plus para dicha etapa del presupuesto. Por ello para la evaluación, el documento que debe tomarse en consideración es el Presupuesto Ciudadano 2022, el cual además de ponerse a disposición de las personas en la página del MINFIN (<https://www.minfin.gob.gt/images/presupuestociudadano2022/2022Presupuesto%20Ciudadano%202022%20-%20Interactivo.pdf>), también se coloca en el Portal de Transparencia Presupuestaria. A continuación se anota el vínculo con la presentación que facilita el acceso a descarga del

documento, conexión a video en Youtube, Redes Instagram, X(Twitter), Facebook, Redes del MINFIN X(Twitter), y muestra la difusión impresa de 500 ejemplares por parte de la Dirección de Transparencia Fiscal del MINFIN. Ver y seguir vínculos.
https://drive.google.com/file/d/1JcGj5WfvrVwGZZJix4rISEo_TB_RAqRI/view?usp=sharing

Researcher Response

Se agradece la información adicional, sin embargo como se ha señalado anteriormente, por la metodología establecida se toma en consideración el documento publicado más reciente, que en este caso fue el Proyecto de Presupuesto para el Ciudadano.

IBP Comment

Favor ver comentario de IBP en CB-1. IBP está de acuerdo con la respuesta del investigador. Se mantiene la respuesta actual indicando que se considera el CB que acompaña el Proyecto de Presupuesto 2023 dado es el más reciente a la fecha de corte de la OBS 2023.

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 2023

<https://www.minfin.gob.gt/images/archivos/2023ciudadano/1-Proyecto%20Presupuesto%202023%20para%20Ciudadano.pdf>

Comment:

No se han identificado mecanismos para identificar los requerimientos del público para el CB. O al menos, no hay registro oficiales de ellos. Es importante indicar que si bien en 2011 se recibió asistencia técnica por parte de CIIDH-IBP y se colaboró en el documento base con los requerimientos del CB, en la actualidad no se han generado mecanismos que permitan actualizar los requerimientos o recojan los mismos para el público en general.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Comments: Cuando se dio inicio a la emisión de los Presupuestos Ciudadanos, se realizaron por parte del MINFIN, grupos focales y, como se indicó en años anteriores, inclusive participó CIIDH y otros invitados. En dichas actividades se identificaron los aspectos esenciales que debía considerar el documento. En la actualidad, en el Presupuesto Ciudadano 2022, bajo el título "La opinión de todos los guatemaltecos cuenta", se despliega la "encuesta ciudadana" (<https://docs.google.com/forms/d/e/1FAIpQLSdORTJMvGyoQ28eVPIC3qJSYDo6Zvsn2IJANDdj7xA4stvKMw/viewform>) que

mide 8 aspectos para conocer 1) si las personas encuentran la información que buscaban, 2) temas que sugieren para la próxima edición del documento, 3) contenido fácil de leer y entender, 4) facilidad de navegación con los link interactivos, 5) si los elementos gráficos, ilustrativos e íconos enriquecen la información, 6) sugerencias en cuanto al diseño creativo del documento, 7) si compartiría el documento con otras personas, 8) comentarios y sugerencias adicionales. Ver resultados de la encuesta del documento en el siguiente link https://docs.google.com/spreadsheets/d/16MtcZ4-wwGGb9lnjP_wL_yMWQsSDrIF/edit?usp=sharing&ouid=104664180065959468102&rtpof=true&sd=true

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la respuesta original del investigador. Las encuestas presentadas por el revisor tienen características ex-post, dado que se realizan después de publicada la información. Esta respuesta examina si el ejecutivo ha establecido mecanismos para identificar las necesidades del público en materia de información presupuestaria previo a publicar el Presupuesto Ciudadano. Se mantiene la respuesta actual de "D".

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. Proyecto de Presupuesto Ciudadano 2023

<https://www.minfin.gob.gt/images/archivos/2023ciudadano/1-Proyecto%20Presupuesto%202023%20para%20Ciudadano.pdf>

Presupuesto ciudadano 2022.

<https://www.minfin.gob.gt/images/presupuestociudadano2022/2022Presupuesto%20Ciudadano%202022%20-%20Interactivo.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:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

Ministerio de Finanzas Públicas. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Comment:

Los informes presentan la información para las tres clasificaciones del gasto.

Ejemplo del informe de noviembre: Económica página 5. Administrativa página 6 y funcional página 7.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Comments: No se considera que los informes mensuales entregados en el año reporten completamente sobre los tres tipos de gasto, en el caso de los económicos, la página de referencia solo muestra diferencias interanuales, pero no provee información de cuál es el monto gastado. Por su lado, el gasto por institución solo muestra el porcentaje de ejecución, no da más información. Por último, el caso del gasto por funciones, el informe de referencia hace una clasificación de como consideran el gasto social, no obstante, no aparecen las demás clasificaciones, aunque acá si dice cuanto gasto, pero no es completo. Guatemala, como país no tienen definido concretamente que entienda el país como gasto social. La definición depende de la dirección en la que se esté indagando. Al menos esa es la experiencia del revisor, y se constata al revisar las estadísticas fiscales en el apartado de gasto social, ahí hay dos clasificaciones, una es la clasificación del gasto social según los acuerdos de paz de 1996 y otra la que le asignan al gasto en programas sociales. En el caso de los reportes cuatrimestrales, sí lo hacen por al menos dos categorías: Funcional y por Entidad, el gasto económico lo cambian por la clasificación Grupo de Gasto, que es similar al económico, pero, no es igual. En todo caso, se debe revisar la metodología para ver si los informes cuatrimestrales, habiendo mensuales, se consideran como entregados en el año. El vínculo a estos informes es el siguiente: <https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria> Pese a lo anterior, Guatemala es el único país de Centroamérica que presenta la información mensual en estadísticas, y en esos cuadros estadísticos sí están disponibles en tres y más clasificaciones posibles. Ese dato se encuentra disponible en el vínculo siguiente: <https://www.minfin.gob.gt/gastos>

Government Reviewer

Opinion: Agree

Researcher Response

En atención a la revisión y el comentario indicado por el revisor, se ha modificado la respuesta a C, toda vez se presentan datos de la clasificación funcional. Aunque hay información porcentual de la clasificación administrativa no se presenta el monto de ejecución como tal, de igual manera con la clasificación económica se presentan variaciones interanuales pero no el dato del gasto actual como tal. Adicionalmente, se ha tomado en consideración el informe cuatrimestral en el cual presenta la clasificación funcional del gasto en la página 56.

https://www.minfin.gob.gt/images/archivos/liquidacion/2022/enero_abril22.pdf

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se actualiza la respuesta actual de "A" a "C".

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:

Functional classification

Source:

Ministerio de Finanzas Públicas. Estudios fiscales. Informes mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Comment:

De manera gráfica se presentan las tres clasificaciones del gasto.

Peer Reviewer

Opinion: Disagree

Suggested Answer: None of the above.

Comments: Tal como se describió en la respuesta 68, considero que no aplica decir que en los informes durante el año dan información en alguna clasificación de gasto. Al menos no en los mensuales.

Government Reviewer

Opinion: Agree

Researcher Response

Se ha actualizado la respuesta en atención al comentario de la pregunta anterior. En el informe cuatrimestral se presenta la clasificación funcional página 56. https://www.minfin.gob.gt/images/archivos/liquidacion/2022/enero_abril22.pdf

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 mensuales 2022

<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Ejemplo

Ejemplo: Ejecución presupuestaria enero - abril 2022, paginas 56 -60

https://www.minfin.gob.gt/images/archivos/liquidacion/2022/enero_abril22.pdf

Comment:

Se presentan los gastos actuales para todos los programas, especialmente en los informes cuatrimestrales.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Comments: Tomaría como respuesta la colocada en la 68: No se considera que los informes mensuales entregados en el año reporten completamente sobre los tres tipos de gasto, en el caso de los económicos, la página de referencia solo muestra diferencias interanuales, pero no provee información de cuál es el monto gastado. Por su lado, el gasto por institución solo muestra el porcentaje de ejecución, no da más información. Por último, el caso del gasto por funciones, el informe de referencia hace una clasificación de como consideran el gasto social, no obstante, no aparecen las demás clasificaciones, aunque acá si dice cuanto gasto, pero no es completo. Guatemala, como país no tienen definido concretamente que entienda el país como gasto social. La definición depende de la dirección en la que se esté indagando. Al menos esa es la experiencia del revisor, y se constata al revisar las estadísticas fiscales en el apartado de gasto social, ahí hay dos clasificaciones, una es la clasificación del gasto social según los acuerdos de paz de 1996 y otra la que le asignan al gasto en programas sociales. En el caso de los reportes cuatrimestrales, sí reportan al menos dos categorías: Funcional y por Entidad, el gasto económico lo cambian por la clasificación Grupo de Gasto, que es similar al económico, pero, no es igual. En todo caso debe revisarse la metodología para ver si los informes cuatrimestrales, habiendo mensuales, se consideran como entregados en el año. El vínculo a estos informes es el siguiente: <https://www.minfin.gob.gt/index.php/ejecucion-y-liquidacion-presupuestaria> Pese a lo anterior, Guatemala es el único país de Centroamérica que presenta la información mensual en estadísticas, y en esos cuadros estadísticos sí están disponibles en tres y más clasificaciones posibles. Ese dato se encuentra disponible en el vínculo siguiente: <https://www.minfin.gob.gt/gastos>

Government Reviewer

Opinion: Agree

Researcher Response

En este caso, se hace referencia a que los informes cuatrimestrales presentan con detalle los gastos para todos los programas, por tal razón se considera que la respuesta debe mantenerse en A.

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 "A".

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 2022
<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Ejemplo

Ejemplo: Informe mes de enero 2022
https://www.minfin.gob.gt/images/daf/documentos/informe_enero2022.pdf

Comment:

En este caso se puede evidenciar que se realizan comparaciones del período fiscal con el anterior.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Comments: En los mensuales, no presentan datos, solo variaciones. Solo en el caso del Gasto social si se observan montos erogados y comparados

con años anteriores. El resto o muestran el porcentaje de ejecución, presente y el anterior, y en el caso por ministerios, son las diferencias de las erogaciones entre años las que presentan, no los valores ejecutados y vigentes contrastados contra los del periodo fiscal anterior.

Government Reviewer

Opinion: Agree

Researcher Response

Se agradece el comentario, y si bien el revisor tiene razón en cuanto a algunas comparaciones en términos porcentuales, los informes presentan comparaciones con montos, por ejemplo en el informe de noviembre https://www.minfin.gob.gt/images/daf/documentos/informe_noviembre2022.pdf en la página 8 se pueden ver comparaciones. En ese sentido es que se ha seleccionado la respuesta A. Por otro lado, el informe cuatrimestral por ejemplo en la página 8 y 9 se hace un comparativo con 2021.

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se utilizan los informes cuatrimestrales como base para responder a esta pregunta.

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:

b. No, In-Year Reports do not present actual revenue by category.

Source:

Ministerio de Finanzas Públicas. Estudios fiscales. Informes mensuales 2022
<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Ejemplo

Ejemplo: Informe mes de agosto 2022
https://www.minfin.gob.gt/images/daf/documentos/informe_agosto2022.pdf

Comment:

Si bien se presentan los ingresos tributarios, no se presentan todas las categorías de ingresos.

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 2022
<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Ejemplo

Ejemplo: Informe mes de agosto 2022
https://www.minfin.gob.gt/images/daf/documentos/informe_agosto2022.pdf

Comment:

Se presentan ingresos actuales, pero no se presenta el detalle para todas las fuentes de ingresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022
<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Ejemplo

Ejemplo: Informe mes de agosto 2022
https://www.minfin.gob.gt/images/daf/documentos/informe_agosto2022.pdf

Comment:

En este caso se evidencia que sí 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 2022
<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Ejemplo

Ejemplo: Informe mes de agosto 2022
https://www.minfin.gob.gt/images/daf/documentos/informe_agosto2022.pdf

Ejemplo

Ejemplo: Ejecución presupuestaria enero - abril 2022
https://www.minfin.gob.gt/images/archivos/liquidacion/2022/enero_abril22.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. 64

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 2022
<https://www.minfin.gob.gt/index.php/component/content/category/53-estudios-fiscales?Itemid=101>

Ejemplo

Ejemplo: Informe mes de agosto 2022
https://www.minfin.gob.gt/images/daf/documentos/informe_agosto2022.pdf

Ejemplo

Ejemplo: Ejecución presupuestaria enero - abril 2022
https://www.minfin.gob.gt/images/archivos/liquidacion/2022/enero_abril22.pdf

Comment:

Se presenta la información sobre la deuda en los informes, sin embargo se omiten datos importantes como la tasa de interés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 revisión de medio año 2022.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2022.pdf

Comment:

Los indicadores macroeconómicos se actualizaron al 30 de junio de 2022, en las páginas 36-41. Sin embargo no se presentan comparaciones con las proyecciones iniciales y tampoco se hace una explicación narrativa de las diferencias entre lo originalmente proyectado y lo observado a mitad de año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 revisión de medio año 2022.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2022.pdf

Comment:

Se presentan los datos observados al 30 de junio del 2022 y se hace una comparación con el año anterior, sin embargo no se encuentra una comparación con el EBP o bien el EB en el cual se logren establecer las diferencias entre lo proyectado y lo observado, tampoco se señala las nuevas acciones tomadas a partir de lo observado. A partir de la página 46 se presentan las perspectivas del cierre. Por ejemplo los Cuadros 19 y cuadro 20 y 21, presentan el monto original aprobado, el vigente y la estimación al cierre. Gráfica 32 se observa la cuenta Económica del Gasto.

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 revisión de medio año 2022.
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2022.pdf

Comment:

Se presentan las tres clasificaciones del gasto:

Cuadro No. 19 Clasificación económica
Cuadro No. 20 Clasificación administrativa
Cuadro No. 21 Clasificación funcional

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 revisión de medio año 2022.
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2022.pdf

Comment:

Las tres clasificaciones son presentadas:

Clasificación económica Cuadro No. 19 página 52
Clasificación administrativa Cuadro No. 20 página 54
Clasificación funcional Cuadro No. 21 página 55

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 revisión de medio año 2022.
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2022.pdf

Comment:

En los anexos se presenta el cuadro No. 23 páginas 64-67, el cual contiene el gasto por entidad y por programas institucionales.

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:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Source:

Ministerio de Finanzas Públicas. Informe de revisión de medio año 2022.
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2022.pdf

Comment:

Cuadro 18, página 47 se presenta la estimación de ingresos totales. También en el cuadro No. 25 página 70-71 se presentan los datos estimados actualizados para los ingresos, sin embargo, aunque se hace una explicación breve, no se hace una descripción narrativa detallada de todas las diferencias.

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 revisión de medio año 2022.
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2022.pdf

Comment:

En el cuadro No. 18 página 47 se presentan los ingreso 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 revisión de medio año 2022.

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2022.pdf

Comment:

En el cuadro No. 2 se presentan los ingresos tributarios ejecutados al 30 de junio de 2022. En el cuadro No. 24 (página 68) y No. 25 páginas 70-71 se presentan fuentes de ingresos tributarios y no tributarios como porcentaje del PIB, pero no se presenta el detalle de todos los ingresos.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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 revisión de medio año 2022.
Cuadro 14, Servicios de la Deuda Pública, página 31
Cuadro 15, Financiamiento Externo, página 32
Deuda Pública, página 57

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno1semestre2022.pdf

Comment:

En el documento se presenta información relacionada a la deuda pública, en el apartado Servicios de la deuda en los cuadros 14 y 15 se brinda alguna información sobre préstamos. En el cuadro 16 se hacen algunas comparaciones con el año anterior. La composición de la deuda se presenta en el inciso 5 página 57 Deuda pública, sin embargo las comparaciones son solo con el año anterior, no se hacen comparaciones entre el presupuesto original y lo ejecutado a mitad del año.

Peer Reviewer

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 fin de año República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En los Anexos del documento Ministerio de Finanzas Públicas, de la página 62 a la 81 se presenta una comparación entre lo aprobado y lo ejecutado de las entidades y programas, asimismo presenta 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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En el informe de liquidación se presentan las tres clasificaciones del gasto.

Página 29-30 Clasificación administrativa

Página 31 - 36 Clasificación económica

Página 45 a 47 Clasificación funcional

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Comments: La clasificación de la página 31 a la 36 es Grupo de Gasto. La clasificación es similar, pero no igual.

Government Reviewer

Opinion: Agree

Researcher Response

Se agradece el comentario, y aunque en efecto no tiene específicamente el nombre de clasificación económica, en esencia es la misma clasificación. En el caso de Guatemala si bien ha adoptado el manual de clasificación del FMI, se pueden encontrar leves variaciones como las que se señala en el comentario del revisor, pero se considera que se presentan las tres clasificaciones, en ese sentido se mantiene la respuesta en A.

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 "A".

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En el informe de liquidación se presentan las tres clasificaciones
Página 29-30 Clasificación administrativa
Página 31 - 36 Clasificación económica
Página 45 a 47 Clasificación funcional

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Functional classification

Comments: La clasificación de la página de la 31-36 es Grupo de gasto, es similar al económico, pero no es igual

Government Reviewer

Opinion: Agree

Researcher Response

Similar al comentario anterior, la clasificación grupo de gasto es considerada clasificación económica.

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En los anexos del documento Informe de fin año de República de Guatemala, páginas 62-81 se presentan las estimaciones por entidad y por programas individuales.

Asimismo, en el documento de Informe de liquidación del presupuesto, en las páginas 64-69 se presenta el detalle por entidad y programas.

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En el documento Informe de fin año de República de Guatemala, página 14 Cuadro No. 2 se presentan las diferencias. También se observan las diferencias en el cuadro No. 9 página 29.

Asimismo, en el documento de Informe de liquidación del presupuesto, en la página 14.

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En el Informe de fin de año en el Cuadro No. 2, página 14 y en el Cuadro No. 9, página 29 se presentan los ingresos por categoría. Por otro lado, el documento de liquidación presupuestaria de las páginas 25-27 se presenta el detalle por rubro.

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En el Informe de fin de año en el Cuadro No. 3 se presentan los ingresos por fuentes individuales tributarias. Por otro lado, el documento de liquidación presupuestaria de las páginas 25-27 se presenta el detalle por fuente individual.

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En el cuadro No. 4 página 22 del documento Informe de fin año de República de Guatemala se presentan algunos datos sobre préstamos externos y bonos del tesoro en el cual se presentan las diferencias (variaciones), asimismo en el mismo documento en el Cuadro No. 9 página 29 se ven las diferencias del financiamiento del presupuesto en el que se presentan datos sobre financiamiento interno y externo.

En el documento de liquidación del presupuesto se presenta información sobre servicios de la deuda pública interna y externa páginas 78-114.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 amount of net new borrowing required during the budget year

Whether the debt is domestic or external

The interest payments on outstanding debt for the budget year

Source:

Ministerio de Finanzas Públicas. Informe de fin año de República de Guatemala año 2021

https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.

https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En el Cuadro No. 9 página 29 del Informe de fin de año se ven las diferencias del financiamiento del presupuesto en el que se presentan datos sobre financiamiento interno y externo.

En el documento de liquidación del presupuesto se presenta información sobre servicios de la deuda pública interna y externa páginas 78-114 en el que se ven datos de intereses y la deuda neta según préstamos, al final se presentan cuadros resumen. Sin embargo no se encuentran datos sobre tasas de interés, tampoco el perfil de amortización de la deuda e información sobre montos iniciales y 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 "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. 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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Comment:

Si bien el documento de Informe de fin de año presenta el apartado No. 3 denominado Entorno Macroeconómico Nacional, el mismo no presenta comparaciones entre el escenario macroeconómico planteado originalmente y el observado al final del año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Comment:

El documento no presenta comparaciones del entorno macroeconómico inicial con el observado al final del año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

Si bien en la página 30 del documento Informe de Fin de año se presenta un apartado denominado Principales metas y resultados de ejecución física, no se presentan comparaciones entre los datos no financieros estimados originalmente y los observados realmente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

Ninguno de los documentos presenta comparaciones entre los insumos o aportes no financieros estimados originalmente y lo realmente observado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Ministerio de Finanzas Públicas. Informe de liquidación del presupuesto de ingresos y egresos del Estado y cierre contable 2021.
https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En el documento de Informe de fin de Año en la página 26 se presenta por ejemplo algunas diferencias con relación al Programa General de Atención al Covid-19.

Por otro lado, si bien en el Informe de liquidación del presupuesto, en la página 54-55 se presenta un cuadro sobre Resultados Estratégicos del gobierno el cual contiene algunos datos, no se presentan las diferencias entre lo aprobado y lo ejecutado al final del año para programas o políticas que buscan beneficiar a población vulnerable o empobrecida.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 fin año de República de Guatemala año 2021
https://www.minfin.gob.gt/images/archivos/estadisticas2/estudios_fiscales/desempeno2021.pdf

Comment:

En el documento Informe de fin de Año de la página 43 a la página 51, se encuentran los cuadros No. 22 y No. 23 en los cuales se presenta información extrapresupuestaria, el primero se refiere a presupuesto aprobado, el segundo a presupuesto percibido, sin embargo no presentan las diferencias entre estimaciones originales y actuales como tal, para saber las diferencias deben calcularse, en ese sentido se considera la respuesta C. Por otro lado, falta información de fideicomisos.

Peer Reviewer

Opinion: Agree

Comments: Con respecto a la anotación: «If the answer to Q33 is D, then the answer to Q95 must be D». No necesariamente. Porque son dos momentos presupuestarios distintos y en el caso del informe de cierre incluyeron este apartado con este nombre específico.

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: Como lo indica el evaluador, en el cuadro 22 se presentan cifras del presupuesto aprobado y en el cuadro 23 las del percibido. Si bien no hay un tercer cuadro con la diferencia entre ambos, el Informe de Fin de Año se publica en archivos PDF, Word y Excel. Por cultura de datos abiertos, todas las tablas y gráficas están en el archivo Excel; por lo tanto, cualquier usuario tiene toda la facilidad de consignar en una columna la diferencia entre ambas cantidades. <https://www.minfin.gob.gt/index.php/informes-de-fin-de-ano-2a>

Researcher Response

Se agradecen ambos comentarios. Como se ha indicado en el comentario inicial, en esencia no se presentan las diferencias de todos los fondos extrapresupuestarios, por tal razón la respuesta se mantiene en C.

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 "C".

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 de ingresos y egresos del Estado y cierre contable 2021.

https://www.minfin.gob.gt/images/archivos/liquidacion/2021/enero_dic2021.pdf

Comment:

En el documento citado, de la página 115 a la 153 se tiene un apartado sobre los Estados financieros en los cuales se incluyen notas sobre los mismos.

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 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) 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 2021
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=9>

Portal de informes

<https://appweb.contraloria.gob.gt/bknCaPortal/informe.jsp#/busqueda/2021>

Comment:

Según lo establece la ley orgánica de la Contraloría General de Cuentas, deben realizar los tres tipos de auditorías. Según el informe 2021 se realizaron 701 auditorías (ver cuadro No. 1 página 2, cuadro No. 2 página 4).

Al consultar el portal de informes, existe una búsqueda por tipo de auditoría, en la cual figuran los 3 tipos de auditorías.

Haciendo una consulta se obtuvo por ejemplo:

Auditoría de cumplimiento

Instituto Nacional de Electrificación

[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?
z=MTU1MTUmSSYwJkNINjEzYzY0RXI0NTdCYUFhRjQ1YWE0YWFMQTZERmVFNjQ=](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=MTU1MTUmSSYwJkNINjEzYzY0RXI0NTdCYUFhRjQ1YWE0YWFMQTZERmVFNjQ=)

Auditoría financiera
Instituto de Fomento Municipal
[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?
z=MTQyMTImSSYwJkNINjEzYzY0RXI0NTdCYUFhRjQ1YWE0YWVmQTZERmVFNjQ=](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=MTQyMTImSSYwJkNINjEzYzY0RXI0NTdCYUFhRjQ1YWE0YWVmQTZERmVFNjQ=)

Auditoría de desempeño
Procuraduría de Derechos Humanos
[https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?
z=MTQ2NzNmSSYwJkNINjEzYzY0RXI0NTdCYUFhRjQ1YWE0YWVmQTZERmVFNjQ=](https://appweb.contraloria.gob.gt/ImpresionDocumento/Descargar?z=MTQ2NzNmSSYwJkNINjEzYzY0RXI0NTdCYUFhRjQ1YWE0YWVmQTZERmVFNjQ=)

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 2021
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=9>

Comment:

Según lo establecido en la ley orgánica de la Contraloría General de Cuentas debe auditar el presupuesto general de ingresos y egresos de la Nación. Como se observa, el informe citado es la auditoría a dicho presupuesto por lo que se auditan todos los gastos.

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 2021
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=9>

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. Informe de auditoría 2021
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=9>

Comment:

El documento citado es el Informe Ejecutivo (resumen) de las auditorías que se realizan.

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. Informe de auditoría 2021
<https://appweb.contraloria.gob.gt/bknCaPortal/DescargarArchivo?z=9>

Comment:

No existe tal documento que refleje los pasos o acciones que se llevaron a cabo con relación a dar seguimiento a las auditorías.

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 en el que se indique el seguimiento.

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:

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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:

No existe una IFI en el país .

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 una IFI 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 existe 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:

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Comment:

En el país no existe una revisión o discusión en torno a la política presupuestaria previo a la recepción de la propuesta de presupuesto del Ejecutivo. La discusión y debate únicamente se realiza posteriormente a recibir la propuesta, no antes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En Guatemala, el Congreso de la República no tiene estas funciones.

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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

Agencia Guatemalteca de Noticias. Ejecutivo presenta ante el Congreso el proyecto de presupuesto 2023.

<https://agn.gt/ejecutivo-presenta-ante-el-congreso-proyecto-de-presupuesto-2023/>

Comment:

Según lo establece la Ley orgánica del presupuesto Decreto 101-97, en el artículo 23 Presentación del proyecto de presupuesto: El Organismo Ejecutivo presentará el Proyecto de presupuesto general de ingresos y egresos del Estado al Congreso de la República a más tardar el dos de septiembre del año anterior al que regirá, acompañado de la información que se especifique en el reglamento de esta Ley.

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:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

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

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

Congreso de la República de Guatemala. Presupuesto aprobado 2023
https://www.congreso.gob.gt/detalle_pdf/decretos/13607

Comment:

Según lo establece la Constitución Política de la República de Guatemala, en el Artículo 171. Otras atribuciones del Congreso. 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;

En este caso el Congreso aprobó el presupuesto en el período contemplado en la ley, un mes antes del inicio del período fiscal: 09 de noviembre de 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El Congreso de la República de Guatemala, el 9 de noviembre de 2022 emitió el Decreto No. 54-2022, y lo remitió al Organismo Ejecutivo para su sanción, promulgación y publicación, por lo que el mismo al ser publicado en el Diario de Centro América el 24 de noviembre de 2022 nació a la vida jurídica para iniciar su vigencia a partir del 1 de enero de 2023.

Researcher Response

Se agradece la información adicional.

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. Literal b).
https://www.congreso.gob.gt/assets/uploads/congreso/marco_legal/ab811-cprg.pdf

Comment:

Constitucionalmente, el Legislativo tiene la potestad de hacer modificaciones que se consideren pertinentes con relación al presupuesto nacional.

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 Republica de Guatemala.

https://www.congreso.gob.gt/noticias_congreso/9256/2022/3

Prensa Libre.

<https://www.prensalibre.com/economia/diputados-emiten-dictamen-para-el-presupuesto-2023-y-aumentan-el-gasto-en-q1637-millones/>

Comment:

Como es usual, y tal como establece la Constitución Política, el Congreso llevó a cabo una serie de modificaciones al proyecto de presupuesto 2023, entre los cambios que más resaltaron fue el incremento al monto del presupuesto en Q1637 millones, alrededor de US\$205 millones.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

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.

Source:

Congreso de la República de Guatemala.
https://www.congreso.gob.gt/noticias_congreso/9256/2022/3

Dictamen favorable iniciativa de Ley No. 6135
https://www.congreso.gob.gt/assets/uploads/info_legislativo/dictamen/6b1bd-dictamen-6135.pdf

Comment:

La Comisión de Finanzas Públicas y Moneda del Congreso de la República de Guatemala emitió el 17 de octubre el dictamen favorable con relación a la revisión del Proyecto de Presupuesto 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Government Reviewer

Opinion: Agree

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

Comment:

La ley establece que el Ministerio de Finanzas debe reportar cuatrimestralmente la ejecución presupuestaria del año fiscal en curso, sin embargo no

existe un comité específico que realice algún tipo de revisión como mecanismo periódico. Lo que ocurre en la práctica es que diputados de diferentes bancadas pueden solicitar a funcionarios del ejecutivo, como ministros por ejemplo, que presenten resultados y avances en relación a un tema en particular, esto se da a través del mecanismo de interpelaciones, pero no implica que un comité específico haga dicha labor.

Peer Reviewer

Opinion: Agree

Comments: Otras medidas que según la ley pueden hacer los diputados es Fiscalizar como bancada como diputado independiente y hacer citaciones, para explicaciones según ellos lo consideren y dependiendo si esto responda a la agenda particular del partido o del diputado.

Government Reviewer

Opinion: Agree

Researcher Response

Se agradece el comentario.

IBP Comment

IBP agradece el comentario adicional proporcionado por el revisor.

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

Comment:

Según lo estipulado en la ley orgánica del presupuesto, en el artículo 32. Modificaciones y transferencias presupuestarias. 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

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:

Ley orgánica del presupuesto. Artículo 28. Medidas de ajuste presupuestario.
https://minfin.gob.gt/images/downloads/leyes_presupuesto/leyes_reglamentos/decreto101-97.pdf

Comment:

Según lo que estipula la Ley orgánica del presupuesto, en el Artículo 28. Medidas de ajuste presupuestario. Cuando el comportamiento de los ingresos corrientes muestre una tendencia significativamente inferior a las estimaciones contenidas en el presupuesto general de ingresos y egresos del Estado, el Ministerio de Finanzas Públicas deberá realizar los ajustes pertinentes en el presupuesto, incluyendo el recorte e inmovilización de créditos o el cambio de fuentes de financiamiento de asignaciones presupuestarias.

En este caso no se estipula que las reducciones, ajustes, etc. deban ser aprobadas por el Congreso.

Peer Reviewer

Opinion: Agree

Comments: No hay regulación para movimientos presupuestarios, si son por gastos o ingresos muy inferiores a los planificados. Estos quedan discreción del Ministerio de Finanzas Públicas

Government Reviewer

Opinion: Agree

Researcher Response

Se agradece el comentario.

IBP Comment

IBP agradece el comentario adicional proporcionado por el revisor.

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>

Congreso de la República.

https://www.congreso.gob.gt/noticias_congreso/8487/2022/1#gsc.tab=0

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 no revisa y no aprueba o imprueba en la práctica dichos informes, en concreto se desconoce qué se hace con el mismo, ya que aunque se traslada a la Comisión de Finanzas Públicas y Moneda, no queda claro el seguimiento de dicho informe. Es importante señalar que tal como se ve en la noticia del Congreso, la Contraloría General de Cuentas presentó el informe:

https://www.congreso.gob.gt/noticias_congreso/8487/2022/1#gsc.tab=0

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

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

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

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:

Los procesos de auditoría no son revisados por una agencia independiente. Aunque 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.

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:

Pueden darse interpelaciones al Contralor general o miembros de la CGC por parte de diputados, se pueden solicitar informes detallados, etc. pero no implica testificar en una audiencia como tal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

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 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. Talleres de presupuesto abierto.
<https://talleresdepresupuestoabierto.minfin.gob.gt/annos-antiores/>

Talleres realizados en 2022
<https://talleresdepresupuestoabierto.minfin.gob.gt/talleres-2022/>

Comment:

Si bien se han institucionalizado en el país los denominados Talleres de Presupuesto Abierto, al revisar la información disponible en el portal, los mismos solamente se llevaron a cabo a través de sesiones virtuales por lo que de entrada solamente personas con acceso a internet pueden participar en las mismas. Por otro lado, en la organización de los talleres, figuran únicamente instituciones públicas bajo la denominación de "Capacitador" por lo que el taller en esencia es llegar a escuchar a los funcionarios públicos y no una discusión con la ciudadanía en torno a sus necesidades o demandas, al revisar las presentaciones ejecutivas se presenta de manera muy general montos y actividades o programas a impulsar, pero no queda claro en qué participa la ciudadanía. Se invitan a ciertos actores de sociedad civil, empresarios y académicos, quienes hacen comentarios a las presentaciones que hacen los funcionarios públicos.

Se han agregado elementos novedosos, como por ejemplo el módulo de Formación Social. Al revisar los otros dos módulos, "Foros/Debates" y "Talleres" es interesante ver que no existe ni una sola propuesta recibida, lo cual es un elemento a analizar en cuanto a la participación.

Peer Reviewer

Opinion: Agree

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: En los Talleres de Presupuesto Abierto se ha aperturado la participación para toda persona y no para grupos exclusivos, y ya en 2022 las actividades además de realizarse de forma virtual, también se realizaron de forma presencial con algunas normas sanitarias y de distanciamiento social. Las opiniones de las personas fueron planteadas en las actividades a viva voz, por mensajes a través de la plataforma de Zoom y Facebook Live, y como propuestas formales se recibieron 2, las cuales se adjuntan en el vínculo siguiente:

<https://drive.google.com/drive/folders/11ONwrvtRDnr384PL2Pn4kPL-Jy15EptF?usp=sharing> No obstante, es de reconocer que este proceso de participación continúa siendo perfectible por lo que ya en 2023, se deja un recuadro "Yo propongo" para que se pueda recibir de forma más ordenada cada propuesta, y se espera seguir en el proceso de mejora continua. En este proceso, de forma presencial, los asistentes formularon preguntas o sugerencias que fueron respondidas o argumentadas por los presentadores; por lo tanto, existe una interacción entre las partes. Esto se puede

confirmar en el video adjunto (por ejemplo a partir del minuto 51:22 empieza el primer set de 3 preguntas y repreguntas de los asistentes, y las respuestas e intervenciones de los presentadores. Más adelante hay otros sets de preguntas). <https://www.youtube.com/watch?v=B71OLYBdsSM>

Researcher Response

Se agradece el comentario y ampliación, sin embargo tal como se indicó en el comentario inicial, el mecanismo de convocatoria y registro no ha permitido que los talleres sean asequibles de manera abierta totalmente al público, y en efecto, en la práctica solamente se tienen algunas miradas ad-hoc tal como el enlace de Drive proporcionado lo demuestra el cual sería oportuno estuviera disponible en la página, por tal razón la respuesta se mantiene en C. Por otro lado, al momento de esta nueva revisión los portales no tienen acceso.

IBP Comment

Se agradecen los comentarios del revisor gubernamental. Un aspecto metodológico relevante a considerar es que la Encuesta de Presupuesto Abierto utiliza una fecha de corte para estandarizar la investigación y asegurar la comparabilidad. La OBS 2023 evalúa únicamente los documentos publicados y los eventos, actividades o desarrollos que tuvieron lugar hasta el 31 de diciembre de 2022; cualquier acción que ocurra después de esta fecha no se tiene en cuenta en los resultados de la encuesta de 2023. Esto permite que la Encuesta de Presupuesto Abierto proporcione una instantánea de la transparencia presupuestaria en un momento determinado. Dicho esto, en lo que refiere a las acciones que tuvieron lugar en 2022, de acuerdo con la metodología de la OBS, para asignar una calificación superior, la ciudadanía debe tener la oportunidad de expresar sus opiniones en lo que se podría considerar un diálogo público entre ellos, sin ser meros oyentes pasivos, y no debe haber discreción en cuanto a quién puede participar. 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. Talleres de presupuesto abierto.
<https://talleresdepresupuestoabierto.minfin.gob.gt/>

Talleres realizados en 2022

<https://talleresdepresupuestoabierto.minfin.gob.gt/talleres-2022/>

Comment:

No se cuenta con evidencia que demuestre que hay una incorporación de grupos vulnerables en los talleres, en especial al ver que los talleres fueron virtuales, por lo que solamente personas con acceso a internet pueden participar, por otro lado, no hay información que revele por ejemplo que en dichas sesiones virtuales se diera algún mecanismo de traducción para otros idiomas mayas por ejemplo, o que fuera inclusivo en el sentido de personas sordomudas o ciegas.

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: En todas las actividades realizadas se contó con traducción al lenguaje de señas para personas con capacidades especiales, tal como se puede verificar en el video adjunto: <https://www.youtube.com/watch?v=B710LYBdsSM> Además, la convocatoria fue pública y abierta, invitando a participar a cualquier organización (de mujeres, de derechos humanos, de atención a personas con discapacidad...) y ciudadanos en general.

Researcher Response

Se reconoce la importancia del lenguaje de señas en el video, sin embargo este corresponde a los talleres llevado a cabo este año, en el caso de los mecanismos de 2022 no hay evidencias al respecto, por tal razón la respuesta se mantiene en B.

IBP Comment

Favor ver comentario de IBP en pregunta 125. Teniendo en consideración esto, para fines de consistencia metodología y coherencia entre países, se mantiene la respuesta actual "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:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

Ministerio de Finanzas Públicas. Talleres de presupuesto abierto.
<https://talleresdepresupuestoabierto.minfin.gob.gt/>

Talleres realizados en 2022

<https://talleresdepresupuestoabierto.minfin.gob.gt/talleres-2022/>

Comment:

Para los talleres realizados en 2022, los temas para los talleres quedaron delimitados de la siguiente manera:

Taller 1. Seguridad alimentaria y nutricional.

Taller 2. Infraestructura e inversión.

Taller 3. Seguridad y justicia

Taller 4. Macroeconómico y fiscal

Como se observa, no se discutieron todos los temas clave, por ejemplo, no se realizó un taller para discutir el déficit fiscal y los niveles de la deuda,

un tema importante para la ciudadanía y que en el caso guatemalteco en los últimos años se ha visto un incremento sostenido de la deuda. Tampoco se realizó una discusión en torno a los ingresos públicos, las políticas y administración de los mismos. En esencia fueron algunas instituciones seleccionadas que presentaron sus presupuestos sin entrar a la discusión de la política presupuestaria y fiscal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: Los talleres iniciaron con una semana de formación fiscal para lo cual se abordaron seis temas: 1) Formulación Presupuestaria, 2) Rigideces del Presupuesto, 3) Sistema de Inversiones Públicas, 4) Seguridad Alimentaria y Nutricional, 5) Portales de Transparencia Presupuestaria, 6) Gobiernos Locales. Además, en los Foros y Debates se discutió sobre 4 temas: 1) Cruzada Nacional por la Nutrición, 2) Brecha Educativa, 3) Programas Sociales y Empleo, 4) Reactivación Económica. Asimismo, en los "Talleres Temáticos" se abordaron cuatro temas: 1) Seguridad Alimentaria y Nutricional, 2) Infraestructura e Inversión, 3) Seguridad y Justicia, 4) Macroeconómico y Fiscal. Como puede observarse, en las distintas actividades, se abordaron los temas enunciados en la metodología, y aunque el Investigador manifiesta que los temas de déficit y deuda pública (son variables fiscales) no están expresamente como tal, los mismos se abordaron en el Taller 4 Macroeconómico y Fiscal. El tema de los ingresos se abordó en la semana de formación fiscal (Formulación Presupuestaria y Rigideces del Presupuesto), así como en la parte fiscal. Verificar en el siguiente link: <https://talleresdepresupuestoabierto.minfin.gob.gt/diciembre-2022/>

Researcher Response

Se agradece el comentario, sin embargo, tal como se ha indicado, los talleres solamente abarcaron 4 temas como bien indica el mismo comentario del revisor. Por otro lado, el portal de talleres ha sido actualizado o modificado constantemente, por lo que al momento de revisar originalmente se tenía cierta información y luego con la actualización de 2023 de hecho quitaron toda la información de 2022, luego de varias consultas volvieron a subir la información de 2022, por lo que es importante mantener la consistencia del portal, en estos momentos por ejemplo de nueva revisión de hoy 12 de diciembre de 2023 el portal no está disponible nuevamente.

IBP Comment

Se agradecen los comentarios del revisor gubernamental. Un aspecto importante a tener en cuenta es que las preguntas 125, 126 y 127 abordan mecanismos de participación mediante los cuales el público puede contribuir durante la formulación del presupuesto anual, es decir, antes de que este sea debatido en el parlamento. Se observa que, aunque no se puede acceder al enlace proporcionado por el revisor gubernamental, se señala "Diciembre 2022", lo que sugiere que se refiere a una segunda fase que no coincide con la etapa de formulación. Se mantiene la respuesta actual de "B" en base a las evidencias disponibles.

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

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. Talleres de presupuesto abierto.
<https://talleresdepresupuestoabierto.minfin.gob.gt/>

Talleres realizados en 2022

<https://talleresdepresupuestoabierto.minfin.gob.gt/talleres-2022/>

Comment:

Al momento no existen mecanismos de participación en la fase de implementación. Si bien desde la Sociedad Civil se realizan esfuerzos de auditoría social en la fase de implementación del presupuesto, esto no representa espacios propiciados o impulsados 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:

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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

Government Reviewer

Opinion: Agree

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:

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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.

Peer Reviewer

Opinion: Agree

Comments: Ocasionalmente invitan a instituciones para alguna revisión. No obstante, los mecanismos utilizados parecieran que fueron incluidos, pero no se incluye ningún aporte. Se hacen solo para tener medios de verificación disponible, sin ningún monitoreo, evaluación, seguimiento o realimentación.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor.

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 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. Talleres de presupuesto abierto.
<https://talleresdepresupuestoabierto.minfin.gob.gt/>

Talleres realizados en 2022

<https://talleresdepresupuestoabierto.minfin.gob.gt/talleres-2022/>

Comment:

Se realiza únicamente en 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. Talleres de presupuesto abierto.
<https://talleresdepresupuestoabierto.minfin.gob.gt/>

Talleres realizados en 2022
<https://talleresdepresupuestoabierto.minfin.gob.gt/talleres-2022/>

Comment:

No hay evidencia de retroalimentación sobre cómo se utilizan los insumos que pudieran ser recibidos. Un dato interesante es que para los talleres 2022 no se recibió ninguna sola propuesta, por lo que sería importante tener información sobre la participación que se tuvo en dichos talleres. Por otro lado, sería oportuno que estuviera establecido y de acceso público un mecanismo de retroalimentación sobre la participación y propuestas recibidas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: Las consultas que se plantearon se respondieron de una vez en cada una de las actividades realizadas. También se recibieron dos propuestas formales y las mismas se trasladaron a la institución correspondiente para su análisis.

Researcher Response

En este caso la pregunta indaga sobre la retroalimentación de cómo se utilizaron o no los insumos, y dicha información no se encuentra disponible.

IBP Comment

Se toma nota y agradece el comentario del revisor. Sin embargo, sin fuentes que respalden la opción de respuesta sugerida, la respuesta existente de "D" se mantiene. Para una calificación "C" el ejecutivo debería proporcionar un registro escrito que incluye la lista de opiniones recibidas o un informe o resumen de cómo se usaron.

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:

Ministerio de Finanzas Públicas. Talleres de presupuesto abierto.
<https://talleresdepresupuestoabierto.minfin.gob.gt/>

Talleres realizados en 2022

<https://talleresdepresupuestoabierto.minfin.gob.gt/talleres-2022/>

Comment:

No se genera participación en la etapa de implementación del presupuesto.

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. Estrategia de Programación del Proceso de Planificación y Formulación del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2023 y Multianual 2023-2027. Páginas 31-36
https://www.minfin.gob.gt/images/downloads/presupuesto_formulacion/2023-27/estrategia_form100522.pdf

Comment:

No se incorpora un calendario sobre los mecanismos de participación en el proceso de programación para la formulación presupuestaria.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Para la formulación del siguiente ejercicio fiscal 2024 y multianual 2024-2028, ya se ha incorporado en el calendario comprendido en la estrategia de formulación presupuestaria, la actividad relativa a los Talleres de Presupuesto Abierto.

Researcher Response

Se agradece el comentario de ampliación y la iniciativa de incorporar el calendario de los mecanismos de participación para las futuras formulaciones.

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor, así como de la iniciativa de mejora.

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

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 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

Answer:

d. The requirements for a "c" response or above are not met.

Source:

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Comment:

No existe este mecanismo de participación. En la práctica hay organizaciones con trabajos sectoriales que por incidir en sus temas de interés pueden presentar propuestas a los Ministerios, pero no es un mecanismo formal de participación.

Peer Reviewer

Opinion: Agree

Comments: Totalmente de acuerdo con esa respuesta.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: En Guatemala existe el Sistema de Consejos de Desarrollo Urbano y Rural. Cuenta con su propia Ley y propicia que las personas desde la comunidad realicen sus propuestas de inversión, las cuales son conocidas para su viabilidad técnica en los niveles comunitario, departamental, regional y nacional. Esto permite que la propuesta con los lineamientos técnicos de política pública y de techos presupuestarios, se remita al Congreso de la República como parte del Proyecto de Presupuesto para cada ejercicio fiscal. En resumen, es un ejercicio de participación ciudadana desde la comunidad acotado al tema de inversión pública en sus localidades. Este mecanismo se ejecuta con la participación en las comunidades por parte del MINFIN, SEGEPLAN y la Secretaría de Coordinación Ejecutiva de la Presidencia de la República. Ver los procedimientos y niveles de participación que establece la ley específica:

https://www.contraloria.gob.gt/imagenes/i_docs/i_leg_ley/LEY%20DE%20LOS%20CONSEJOS%20DE%20DESARROLLO%20URBANO%20Y%20RURAL.pdf

Researcher Response

Se agradece el comentario, sin embargo, en este caso los Consejos de Desarrollo Urbano y Rural no son ministerios de línea del Ejecutivo, por ende la respuesta se mantiene en 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".

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 legislative 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:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Congreso de la República de Guatemala
https://www.congreso.gob.gt/noticias_congreso/9136/2022/3#gsc.tab=0

Comment:

En períodos anteriores las audiencias públicas tenían ese carácter, buscaban abrir al público las puertas del Congreso y Organizaciones de Sociedad Civil, ciudadanos individuales realizaban aportes y discusiones respecto al presupuesto en discusión. Sin embargo, en los últimos 3 años, el mecanismo de audiencias se utiliza para escuchar con exclusividad a las instituciones del gobierno, secretarías y ministerios por ejemplo. Como se observa, las audiencias dejaron de ser para la ciudadanía representando un retroceso en la participación.

Peer Reviewer

Opinion: Agree

Comments: Los espacios ciudadanos se han ido cerrando más en estos últimos tres años.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Comments: Como indica el investigador, sí se han realizado por parte del Congreso de la República, audiencias con funcionarios de los Ministerios de Estado y Secretarías de la Presidencia. No obstante, en distintos momentos el Organismo Legislativo puede invitar a grupos en particular y realizar diversas reuniones de trabajo en temas específicos y/o de interés nacional, que pueden suceder en las etapas de formulación o de implementación del presupuesto.

Researcher Response

Se agradece el comentario, y en efecto el Congreso invita a grupos u organizaciones en particular a reuniones para tratar ciertos temas, sin embargo, esto es en otro momento del ciclo presupuestario, particularmente puede identificarse durante la implementación, sin embargo, la pregunta indaga en el momento de aprobación, por tal razón la respuesta seleccionada es D.

IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno. A la vez reconocemos la posición del investigador; sin embargo, para mantener la coherencia de las respuestas entre países y rondas de la Encuesta, a la luz de los diversos datos incluidos y en el espíritu de la pregunta, la respuesta se actualiza de "D" a "C". Dicho esto se reconoce que, al revisar el enlace que habla de ONG's la mayoría de audiencias presentadas ese día son instituciones del Estado: Instituto Nacional de Bosques, Instituto de la Defensa Pública Penal, Academia de Geografía e Historia, Liga Guatemalteca del Corazón, Unidad Nacional de Atención al Enfermo Renal Crónico, entre otras.
https://www.congreso.gob.gt/noticias_congreso/9204/2022/3#gsc.tab=0

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:

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Comment:

No se llevaron a cabo audiencias públicas como tal.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Si la respuesta anterior indica que no hay audiencias públicas ciudadanas, esta respuesta debiese ser no aplica.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Comments: La Comisión de Finanzas Públicas y Moneda del Congreso de la República, realiza varias reuniones o audiencias para conocer aspectos contenidos en el proyecto de presupuesto, tales como, la parte macroeconómica y fiscal (incluye ingresos, deuda pública, déficit fiscal) o bien, de los distintos servicios que se prestan a la población, Con ello se aclaran dudas y si consideran oportuno, invitan a personas de otros sectores.

Researcher Response

Se agradece el comentario, pero tal como se indico en la pregunta anterior, en el periodo que cubre la evaluación no se realizaron audiencias publicas como tal, las reuniones fueron solo entre instituciones de gobierno.

IBP Comment

Se toma nota y agradece el comentario de los revisores y el investigador. Se nota que si bien existe evidencia de que se realizan audiencias públicas, no se consta de fuentes que respalden la opción de respuesta sugerida, y por lo tanto la respuesta existente de "D" se mantiene.

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:

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Comment:

No se llevaron a cabo audiencias públicas, el legislativo solamente escucho a las propias instituciones estatales.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: si las respuestas anteriores son que no se llevaron acabo audiencias ciudadanas, esta respuesta debiese ser no aplica.

Government Reviewer

Opinion: Agree

Comments: No obstante, cuando se aprueba el presupuesto, podría haberse incluido algún apoyo que se hubiere requerido a un grupo vulnerable en particular.

Researcher Response

Se agradecen los comentarios. La respuesta es D ya que el Congreso hizo audiencias con instituciones estatales, por esa razón no puede

seleccionarse una respuesta E.

IBP Comment

Se toma nota y agradece el comentario de los revisores y el investigador. Se nota que si bien existe evidencia de que se realizan audiencias públicas, no se consta de fuentes que respalden la opción de respuesta sugerida, y por lo tanto la respuesta existente de "D" se mantiene.

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:

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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 contraloría cuenta con un espacio de denuncias las cuales son insumos para las auditorías. El mecanismo de denuncia es online a través del portal web o bien a través de la línea de denuncias 1506.

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