

Open Budget Survey 2015

Guatemala

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

Guatemala

BUDGET DOCUMENT	Full Title	Fiscal Year the Budget Document Refers to	Date of Publication
Pre-Budget Statement	No disponible	----	---
Executive's Budget Proposal (EBP)	Proyecto de presupuesto General de Ingresos y Egresos del Estado Ejercicio	2014	02 de septiembre 2013

Fiscal 2014

Supporting EBP Document	Cuadros Globales	2014	02 de septiembre 2013
Supporting EBP Document	Presupuesto de Ingresos	2014	02 de septiembre 2013
Supporting EBP Document	Estimación del Gasto Tributario	2014	02 de septiembre 2013
Enacted Budget	Decreto 30-2012 Ley del Presupuesto General de Ingresos y Egresos del Estado Ejercicio Fiscal 2013*	2013	05 de noviembre 2012
Citizens Budget (for EBP or Enacted Budget)	No disponible	---	---
In-Year Report	Informe de la ejecución del presupuesto general de ingresos y egresos del Estado de Enero - Agosto 2013	2013	28 de septiembre 2013
Additional in-year report	Ejecución Presupuestaria Liquidación Enero - Abril 2013	2013	31 de mayo 2013
Additional in-year report	---	---	---
Mid-Year Review	No disponible	---	---
Year-End Report	Liquidación del presupuesto general de ingresos y egresos del Estado y cierre contable del ejercicio fiscal de enero - diciembre 2013	2013	04 de abril 2014
Audit Report	Informe Auditoría a las Entidades de la Administración Central, Descentralizadas y Autónomas Ejercicio Fiscal 2012	2013	23 de Mayo 2014

Sources: "The matrix source for the preparation of table one is the website of the Ministry of Public Finances of Guatemala: www.minfin.gob.gt. The executive's budget proposal was consulted on April 15, 2014 at the following link: http://minfin.gob.gt/archivos/proypre2014/proyecto_ejercicio_2014.pdf The consulted supporting documents to the executive's proposal can be found at the following links: Support 1 <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf> Support 2 <http://minfin.gob.gt/archivos/proypre2014/documentos/clng.pdf> Support 3 <http://minfin.gob.gt/archivos/proypre2014/documentos/gt.pdf> Said documents were consulted online on April 16, 2014. Regarding the enacted budget, the document consulted on April 15, 2014 is available at the following link: <http://minfin.gob.gt/archivos/presua2013/documentos/decreto.pdf>. Since the 2014 budget proposal was not approved, the 2013 budget came into force, and the Governmental Agreement t544-2013 was consulted and it is available at the following links: 1) <http://www.minfin.gob.gt/index.php/acuerdos-gubernativos/acuerdos-gubernativos-2013/1410-no-544-2013-acuerdo-gubernativo-mfp-acuerdase-presupuesto-general-de-ingreso-del-estado-conforme-al-decreto-no-30-2012-del-congreso-de-la-republica> 2) http://www.minfin.gob.gt/downloads/leyes_acuerdos/acuerdogub544_070114.pdf The report submitted during the year were consulted on April 17, 2014 and they are available at the following links: a) Budget Execution Liquidation Report January - August 2013 http://minfin.gob.gt/archivos/liquidacion/agosto2013/ene_ago2013.pdf b) Budget Execution Liquidation January - April 2013 http://minfin.gob.gt/archivos/liquidacion/abril2013/abril_2013.pdf The Year-End report was consulted on April 17 2014 and is available at the following link: <http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf> The audit report was consulted on May 30 2014 online and is available at the following link: Audit report of central administration, decentralized and autonomous entities fiscal year 2013 http://contraloria.gob.gt/i_docs/i_DAG013/menu_dag.htm Likewise, the executive summary of the audit was consulted at the following link: http://contraloria.gob.gt/i_docs/i_DAG013/archivos/Ejecutivo.pdf"

Comments: "**Since the budget proposal 2014 presented by the Executive was NOT approved by the Congress of the Republic, pursuant to the national legislations, the enacted budget for 2013 was valid for fiscal year 2014. On January 7, 2014, the executive issued the Governmental Agreement 544-2013. Governmental Agreement on the General State Revenue Budget pursuant to Decree Number 30-2012 of the Congress of the Republic, General State Revenue and Expenditure Budget Law for fiscal year 2013, valid for fiscal year 2014. The citizen's budget was published until August 26, 2013, therefore it cannot be considered available. Likewise, the mid-year report was published late on April 11, 2014."

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: "According to the researcher, there are 3 documents that are not available, I do not agree with that, because if could not find them, there is a window on the right upper corner of the website of the Ministry of Finance, where you can request the information and it shows it immediately. Those documents were posted."

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is noteworthy, that in mid-2011 was an attempt to develop a preliminary budget document that projected budgets through 2014, available to the public, however, this only provided general data, and the effort doesn't continue. Extending the information provided by the researcher, the Draft Budget for 2014 was not approved; this is why the 2013s draft budget took effect for 2014. This is based on the Political Constitution, article 171, paragraph b) Regarding with the Citizen Budget: There was a decline in this area, because the latest citizen budget available is the "Citizens Budget of 2013"; meaning as in there is not for 2014.

RESEARCHER'S RESPONSE

The three budget documents are not available for the period of the research, that is to say they were not made publicly available within the terms when they are useful. Therefore, a document published after the deadline to be useful for the

citizens is not considered useful. The citizens budget 2013 was published in August of said year, 6 months after the international deadline, which was achieved only after an agreement with the Ministry of Finance reached in July 2013 in the Dominican Republic, during a seminary on the OBI 2012 (there is a letter of commitment, which included the Mid-Year Review that the Ministry of Finance acknowledged it was prepared but not published). For instance, last year there was no citizens budget 2014, now it is available, however, the citizens budget 2015 is not currently available (see link: <http://www.minfin.gob.gt/index.php/presupuesto-ciudadano>). The same situation occurs with the other two documents. For instance, the Mid-Year Review 2014 should have been available since July last year, and to date, it is not available (see link: <http://www.minfin.gob.gt/index.php/informe-de-medio-ano>). Only its 2013 version is available, published in April 2014, again after the deadline to be useful for social audit. The pre-budget statement hasn't been prepared/published either. The last pre-budget statement was prepared August 11, 2011, and it is the one that is still available on the website in the tab Pre-Budget Statement (http://www.minfin.gob.gt/downloads/presupuesto_preliminar/informe_preliminar12_14.pdf) corresponding to 2012. The versions for 2013, 2014 and 2015 are not available.

Table 2a. Details about Availability

Guatemala

Budget Documents

Tick box if answer to the questions is "yes"

	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Is it available to the public online?	<input type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input type="radio"/> Yes
	<input checked="" type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input checked="" type="radio"/> No
If available online, provide internet/URL address	--	http://minfin.gob.gt/arc_hivos/proypre2014/inicio.htm	http://minfin.gob.gt/arc_hivos/presua2013/documentos/decreto.pdf	--
Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	N/A
	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	

Sources: "The information of the documents is available at the Ministry of Public Finances, www.minfin.gob.gt Another source is the Comptroller General of Accounts, www.contraloria.gob.gt"

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: The documents were published together with the budget proposal, as every year, on the first business day of September. Regarding the citizens budget, we are aware that it was published early in the second semester of 2013.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The missing budgetary documents are: Pre-Budget Statement, Citizens Budget and Mid-Year Review. The Pre-Budget Statement available to date was the corresponding to the fiscal year 2012. Then it was not prepared and/or published anymore. Even when the mid-year review had been prepared and published within the deadlines of the research, it couldn't have been published on the first business day of September, since this documents includes the budget execution as of the middle of the following year, which is the fiscal year it corresponds to, in this case fiscal year 2013. It was published until April 2014, therefore it is not a useful document for the citizens and it is not considered available, despite its late publication.

Table 2b. Details about Availability

Guatemala

Budget Documents

Tick box if answer to the questions is "yes"

In-Year Report	Mid-Year Review	Year-End Report	Audit Report
<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> Yes

Is it produced at all?	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it available to the public online?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No

If available online, provide internet/URL address	http://minfin.gob.gt/arcivos/liquidacion/agosto2013/ene_ago2013.pdf http://minfin.gob.gt/arcivos/liquidacion/abril2013/abril_2013.pdf	--	http://minfin.gob.gt/arcivos/liquidacion/diciembre2013.pdf	http://contraloria.gob.gt/i_docs/i_DAG013/men_u_dag.htm http://contraloria.gob.gt/i_docs/i_DAG013/archivos/Ejecutivo.pdf
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Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Sources: "The information of the documents is available at the Ministry of Public Finance, www.minfin.gob.gt Another source is the Comptroller General of Accounts, www.contraloria.gob.gt" La información de los documentos se encuentra disponible en el Ministerio de Finanzas Públicas, web www.minfin.gob.gt Otra fuente es la Contraloría General de Cuentas, web www.contraloria.gob.gt

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: "The statement of reasons and the multiannual budget were included and published together with the budget proposal, which was publicly available on the first business day of September 2013. Regarding the citizens budget, it was

published early in the second semester of 2013."

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Yes, both the statement of reasons and the multiannual budget report were included in the budget proposal, however, the missing documents is the pre-budget statement. Which, as previously mentioned, was not published.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Guatemala

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. 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
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered

- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: Ministerio de Finanzas Públicas de Guatemala: www.minfin.gob.gt Contraloría General de Cuentas: www.contraloria.gob.gt

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: The mid-year review of the budget execution 2013 was published in August 2013. We are aware that it was included in a different section than the "reports title" of the website of the Ministry of Finance; however, there is a search window in the upper right corner of the website that, when you write the word "report," it immediately provides references of the documents related and it was easy to locate it through this window.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As mentioned above, the mid-year review was published late, therefore it is not considered available, since it is not useful for the social or citizens audit because of its late publication, in this case even the creation date of the pdf document of the mid-year review 2013 can be checked dated April 11 2014. After the required deadline. For instance, the Mid-Year Review 2014 is not available, although it should have been published at least in August 2014 (see link: <http://www.minfin.gob.gt/index.php/informe-de-medio-ano>)

Table 4. General Questions

Guatemala

	YES/NO	If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?	<input checked="" type="radio"/> Yes <input type="radio"/> No	www.minfin.gob.gt https://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm http://consultaciudadana.minfin.gob.gt/Paginas/inicio.aspx http://portalgl.minfin.gob.gt/Paginas/PortalGubernosLocales.aspx
Is there a law (or laws) guiding public financial management?	<input checked="" type="radio"/> Yes <input type="radio"/> No	Decreto 101-97 Ley Orgánica del Presupuesto, http://old.congreso.gob.gt/archivos/decretos/1997/gtdcx101-1997.pdf Decreto 9-2014 Reformas al decreto 101-97 Ley orgánica del Presupuesto, link http://minfin.gob.gt/downloads/leyes_acuerdos/decreto9_030314.pdf Reglamento orgánico interno del Ministerio de Finanzas Públicas, enlace http://minfin.gob.gt/downloads/leyes_generales/acuergob_394.pdf
Are there additional laws regulating: • Access to information? • Transparency? • Citizens participation?	<input checked="" type="radio"/> Yes <input type="radio"/> No	Decreto 57-2008 Ley de acceso a la información pública link: http://old.congreso.gob.gt/archivos/decretos/2008/gtdcx57-0008.pdf o bien en el siguiente link:

<http://www2.gwu.edu/~nsarchiv/evidence/Guatemala%20ley.pdf>

Sources: "Ministry of Public Finances of Guatemala: www.minfin.gob.gt. Consulted April 17, 2014, the following links that include decrees-law and regulations governing public finances: Decrees: <http://minfin.gob.gt/index.php/decretos-del-congreso-de-la-republica> Regulations: <http://minfin.gob.gt/index.php/reglamentos> Likewise, Congress of the Republic of Guatemala consulted April 17, 2014, at the website: <http://old.congreso.gob.gt/> Specifically the Public information access available at the following links: <http://old.congreso.gob.gt/archivos/decretos/2008/gtdcx57-0008.pdf> <http://www2.gwu.edu/~nsarchiv/evidence/Guatemala%20ley.pdf>" Ministerio de Finanzas Públicas de Guatemala: www.minfin.gob.gt Consultado el 17 de abril de 2014, los siguientes enlaces que contienen decretos-ley y reglamentos que guían el quehacer de las finanzas públicas: Decretos: <http://minfin.gob.gt/index.php/decretos-del-congreso-de-la-republica> Reglamentos: <http://minfin.gob.gt/index.php/reglamentos> Asimismo, Congreso de la República de Guatemala consultado el 17 de abril de 2014 en el sitio web: <http://old.congreso.gob.gt/> Específicamente la Ley de acceso a información pública disponible en los siguientes enlaces: <http://old.congreso.gob.gt/archivos/decretos/2008/gtdcx57-0008.pdf> <http://www2.gwu.edu/~nsarchiv/evidence/Guatemala%20ley.pdf>

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. 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)?

- A. Yes, administrative units accounting for all expenditures are presented.
- B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by administrative unit.
- E. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Cuadros globales. Presenta el detalle total por institución y tipo de gasto (funcionamiento, inversión, deuda pública) Cuadro 5. Administración Central Presupuesto Institucional Pág. 5. Cuadro 6 Presupuesto por institución y subgrupo de tipo de gasto Pág. 6. Consultado en línea el 27/05/14 en el siguiente link:
<http://minfin.gob.gt/archivos/proypre2014/inicio.htm> Documento Proyecto de Presupuesto General de Ingresos y Egresos del Estado Ejercicio Fiscal 2014. Pág. 11. Consultado en línea el 27/05/14 en el siguiente link:
http://minfin.gob.gt/archivos/proypre2014/proyecto_ejercicio_2014.pdf

Comments: We selected answer A because table No. 5 Global Tables contained in the supporting document presents proposed or estimated expenditures for the 2014 fiscal year by ministry or entity. Likewise, Table No. 6 of the same document presents in the first column total expenditures for the budget year by ministry or entity. Also, in the General Revenue and Expenditure Budget Proposal for the 2014 Fiscal Year, on page 11 provides details regarding recommendations by institution or ministry.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Additionally, the same link, in the portal, on the left, on the eighth part of "Expenditure Budget", "expenditure budget by institution budget", provides an analysis on expenses by institution and these are classified by: a) by executing unit, programmatic structure and economic classification, as the most important.

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

- A. Yes, expenditures are presented by functional classification.
- B. No, expenditures are not presented by functional classification.
- C. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Documento Cuadros Globales. Ministerio de Finanzas Públicas de Guatemala. Cuadro 8. Administración Central, Institucional por Finalidad. Pág. 8 Consultado en línea el 27/05/14 en el siguiente link:
<http://minfin.gob.gt/archivos/proypre2014/inicio.htm>

Comments: We selected answer A because in Table 8 called Global Tables of the supporting document presents detailed information on expenditures by institution or ministry by function.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. 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?

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

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Documento Cuadros Globales. Ministerio de Finanzas Públicas de Guatemala. Cuadro 8. Administración Central, Institucional por Finalidad. Pág. 8 Consultado en línea el 27/05/14 en el siguiente link:

<http://minfin.gob.gt/archivos/proypre2014/inicio.htm>

Comments: We selected answer A because after reviewing the the OCDE and theUN's COFOG documents and comparing them to the Global Tables supporting document, in table 8 there is a functional classification of expenditure for each ministry that is compatible with international standards.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The functional classification presented in the Global Tables on page 8 of the link mentioned by the researcher is a mixture of two classification and which is based on the "Government Finance Statistics Manual" which was published by the International Monetary Fund in 2001.

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

- A. Yes, expenditures are presented by economic classification.
- B. No, expenditures are not presented by economic classification.
- C. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Documento Cuadros Globales. Ministerio de Finanzas Públicas de Guatemala. Cuadro 4. Administración Central, Clasificación Económica del Gasto Pág. 4 Consultado en línea el 27/05/14 en el siguiente link:

<http://minfin.gob.gt/archivos/proypre2014/inicio.htm>

Comments: We selected answer A because after reviewing the supporting document Global Tables, table 4 provides expenditures presented by economic classification for the 2014 fiscal year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. 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?

- A. Yes, the economic classification is compatible with international standards.
- B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- C. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Documento Cuadros Globales. Ministerio de Finanzas Públicas de Guatemala. Cuadro 4. Administración Central, Clasificación Económica del Gasto Pág. 4 Consultado en línea el 27/05/14 en el siguiente link:

<http://minfin.gob.gt/archivos/proypre2014/inicio.htm>

Comments: We selected answer A because table 4 shows the economic classification of expenditures that meet international standards despite the fact that it has some differences regarding the concepts used.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The economic classification included in the Global Tables on page eight is classified according to the "Government finance statistics manual" published by International Monetary Fund in 2001.

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

- A.** Yes, programs accounting for all expenditures are presented.
- B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, programs accounting for less than two-thirds of expenditures are presented.
- D.** No, expenditures are not presented by program.
- E.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Decreto 30-2012 Ley del Presupuesto General de Ingresos y Egresos del Estado Ejercicio Fiscal 2013. Detalle de egresos por institución págs. 9 - 29. Consultado en línea el 28 de mayo de 2014 en el siguiente link:

<http://minfin.gob.gt/archivos/presua2013/documentos/decreto.pdf> Además puede consultarse en el Proyecto de Presupuesto General de Ingresos y Egresos del Estado Ejercicio fiscal 2014. Octava Parte. Detalle de Egresos por Institución. Consultado en línea el 28 de mayo de 2014 en los siguientes links:

<http://minfin.gob.gt/archivos/proypre2014/paginas/instituciones2.htm> Presidencia de la República

<http://minfin.gob.gt/archivos/proypre2014/documentos/c003.pdf> Ministerio de Relaciones Exteriores

<http://minfin.gob.gt/archivos/proypre2014/documentos/c004.pdf> Ministerio de Educación

<http://minfin.gob.gt/archivos/proypre2014/documentos/c008.pdf> Ministerio de Salud Pública y Asistencia Social

<http://minfin.gob.gt/archivos/proypre2014/documentos/c009.pdf>

Comments: We selected answer A because the Executive's Budget Proposal in Section 8, includes expenditures by institution or ministry and it presents the expenditure budget proposals by programs and subprograms reflecting greater levels of explanation for each institution. For research purposes, four expenditure documents are attached. The rest can be consulted at the following link: <http://minfin.gob.gt/archivos/proypre2014/paginas/instituciones2.htm>

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition to the examples provided by the researcher, also available are the individual programs presented by ministry and budget unit in part 8 of the website, "Expenditure Budget," "Expenditure Budget by institution," in the table corresponding to each institution under the name "Allocation of Expenditure by Result, Programmatic Structure and Goal" this table details the name of the program, subprogram and activity. Link:

<http://minfin.gob.gt/archivos/proypre2014/inicio.htm>

007. 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)?

- A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- D.** No, multi-year expenditure estimates are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Proyecto de Presupuesto General de Ingresos y Egresos del Estado Ejercicio Fiscal 2014. Séptima parte. Presupuesto Multianual. Consultado en línea el 28 de mayo de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/proypre2014/inicio.htm> Documento presupuesto multianual. Pág. 9 Cuadro 4 Asignaciones Presupuestarias Institucionales Presupuesto aprobado 2013, recomendado 2014 y estimado 2015-2016. Cuadro 5 Asignaciones presupuestarias por Finalidad Presupuesto aprobado 2013, recomendado 2014 y estimado 2015-2016 Pág. 10. Link: <http://minfin.gob.gt/archivos/proypre2014/documentos/pmul.pdf>

Comments: We selected answer B because the Multi-annual Budget 2014-2016 document presents the classification of expenditure by administrative unit and functional classification estimated for 2015 and 2016 (Tables 4 and 5); however, there expenditures are not presented by economic classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. 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?

- A.** Yes, multi-year estimates for programs accounting for all expenditures are presented.
- B.** Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- D.** No, multi-year estimates for programs are not presented.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Cuadro 2. Asignaciones presupuestarias estimadas asociadas a resultados estratégicos por pacto de Gobierno Pág. 7 Consultado en el siguiente link el 28 de mayo de 2014:

<http://minfin.gob.gt/archivos/proypre2014/documentos/pmul.pdf>

Comments: We selected this answer because the multi-annual budget does not include information by programs. Table 2 Estimated Budget Allocations provides a brief description regarding strategic results by government agreements and some goals to be met, but expenditure by programs or greater details are not provided.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. 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?

- A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- D. No, individual sources of tax revenue are not presented.
- E. Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Proyecto de Presupuesto 2014. Ministerio de Finanzas Públicas. Documento Presupuesto de Ingresos. Cuadro 2 Administración Central, Presupuestos de Ingresos Págs. 4-5 Consultado en línea el 28 de mayo de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/proypre2014/inicio.htm>

Comments: We selected answer B because while Table No. 2 pages 4-5 of the Revenue Budget document provide information on direct and indirect taxes, the tax revenue information is not fully disaggregated.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The budget proposal submitted to the Congress of the Republic includes the statement of reasons, which does not detail tax revenue with the detail required by this question. However, this proposal also includes the budget project which in the section called "global tables" does include detailed information on tax revenue. These two parts I mentioned, correspond to the budget proposal 2014, which was presented to Congress on September 1, 2013 and was published on September 2.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

In fact, the global tables detail direct and indirect taxes; however, they include: Other direct taxes and Other indirect taxes, without specifying what they are, therefore not all sources of tax revenue are individually specified.

010. 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?

- A.** Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- B.** Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- C.** Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- D.** No, individual sources of non-tax revenue are not presented.
- E.** Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Proyecto de Presupuesto 2014. Ministerio de Finanzas Públicas. Documento Presupuesto de Ingresos. Cuadro 2 Administración Central, Presupuestos de Ingresos Págs. 5-6 Consultado en línea el 28 de mayo de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/proypre2014/inicio.htm>

Comments: We selected answer A because Table No. 2, starting on pages 5 and 6, provide detailed information on non-tax revenue specified by type.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

After careful review, the revenue item entitled Otros (others), Tasas y licencias varias (various levies and licenses), Otros arrendamientos (other rents), Otras multas (other fees), Otros ingresos no tributarios (other non-tax revenue) constitute less than .28% of the total non-tax revenue. IBP has chosen, for consistency purposes, to change the answer from B to A to be comparable to other countries.

011. 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)?

- A.** Yes, multi-year estimates of revenue are presented by category.
- B.** No, multi-year estimates of revenue are not presented by category.
- C.** Not applicable/other (please

Guatemala

A.

Score: 100

Sources: Proyecto de Presupuesto General de Ingresos y Egresos del Estado Ejercicio Fiscal 2014. Séptima parte. Presupuesto Multianual. Consultado en línea el 28 de mayo de 2014 en el siguiente link:

<http://minfin.gob.gt/archivos/proypre2014/inicio.htm> Documento presupuesto multianual. Pág. 11 Cuadro 6 Situación Financiera Presupuesto aprobado 2013, recomendado 2014 y estimado 2015-2016. Link del documento en pdf: <http://minfin.gob.gt/archivos/proypre2014/documentos/pmul.pdf>

Comments: We selected answer A because Table No. 6 (page 11) of the Multi-annual Budget document presents revenue estimates 2015-2016 by category (current revenue: tax and non tax; and capital revenue).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. 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)?

- A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- D. No, multi-year estimates for individual sources of revenue are not presented.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Proyecto de Presupuesto General de Ingresos y Egresos del Estado Ejercicio Fiscal 2014. Séptima parte. Presupuesto Multianual. Consultado en línea el 28 de mayo de 2014 en el siguiente link:

<http://minfin.gob.gt/archivos/proypre2014/inicio.htm> Documento presupuesto multianual. Pág. 11 Cuadro 6 Situación

Financiera Presupuesto aprobado 2013, recomendado 2014 y estimado 2015-2016. Link:

<http://minfin.gob.gt/archivos/proypre2014/documentos/pmul.pdf>

Comments: We selected answer D because although income estimates by type of revenue are included in an aggregated manner (current and capital) it does not include details on individual revenue source.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The 2014 Executive's Budget Proposal submitted on September 1st and published September 2nd, 2013, includes the multi-annual budget that contains the tax revenue estimates with the detail of direct and indirect taxes.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The only revenue estimates for two subsequent years presented in the supporting documents are: Table 6, page 11. Total Revenue Current Revenue Tax Revenue Direct Taxes Indirect Taxes Non Tax Revenue and Donations Capital Revenue

RESEARCHER'S RESPONSE

In fact, the document includes the classification of direct and indirect taxes; however, multi-annual estimates of revenue by individual sources is what is required, which is the detail of each tax, therefore we have selected answer D.

013. 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?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Octava Parte. Presupuestos de Ingresos por Institución. 11130019 Servicios de la Deuda Pública. Cuadro 1 Estimación del saldo en circulación de la deuda pública 2014 2014 pág. 1 Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/c019.pdf>

Comments: We selected answer A because Table No. 1 of the document Public Debt Service presents a detail of the three estimates of debt or loans during the budget year. Table 1, page 1, shows the debt at the end of 2014 as well as net indebtedness required for 2014 (last column). Table 2, page 2, shows the amount of interests that shall be paid in 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. 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.)

- A.** Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- B.** Yes, the core information is presented for the composition of the total debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total debt outstanding is not presented.
- E.** Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Cuadros Globales. Pág. 1 Cuadro 1 Principales indicadores del Sector Fiscal. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf> Octava Parte. Presupuesto de Egresos por Institución. Servicios de la Deuda Pública. Pág. 4 Cuadro 5. Presupuesto por tipo de gasto, grupo y renglón. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/c019.pdf>

Comments: We selected answer C because Table 1 of the Global Tables supporting document includes public debt interests as a percentage of total revenue and Table 5 of the Public Debt Service document shows the debt's annual amortisation and its composition; however, the debt's interest rate is not included.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: "<http://www.minfin.gob.gt/archivos/proypre2014/inicio.htm>, this is the section that includes the information of the debt regarding expenditure. <http://www.minfin.gob.gt/archivos/proypre2014/inicio.htm>, includes the information regarding revenue as from page 14."

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Although the documents present certain information on the debt, there is no detailed information on the interest rates or the debt amortisation profile.

015. 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.)

- A.** Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B.** Yes, the core information is presented for the macroeconomic forecast.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the macroeconomic forecast is not presented.
- E.** Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Proyecto de presupuesto 2014. Exposición General de Motivos. Págs. 6 - 9 Apartado 1.2 Escenario Nacional. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cexp.pdf> Séptima Parte. Presupuesto Multianual 2014-2016. Pág. 2 Cuadro 1 Principales Variables Macroeconómicas. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/pmul.pdf>

Comments: We selected answer C because specifically the multi-annual budget document presents only the inflation rate. Namely, while the cited documents present information related to the macroeconomic context, it does not include other important variables such as interest rates, employment and unemployment rates, fuel prices, etc.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Executive's Budget Proposal 2014, submitted to Congress on September 1st 2013, includes a section called Statement of Reasons which provide the macroeconomic indicators that are the basis to prepare the projections.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Statement of Reasons presents information related to economic growth and inflation rates. However, the question requires other essential information as the composition of GDP growth, interest rates, unemployment rates, etc. Therefore, we have selected answer C, since there a lot of essential information is missing.

016. 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.)

- A.** Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- B.** Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to different macroeconomic assumptions is not presented.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente

Comments: We selected answer D because the Executive's Budget Proposal does not include a sensitivity analysis.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The “Statement of Reasons” is the first section of the “Budget Proposal” submitted to Congress and it does include this data.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

While the Statement of Reasons present some macroeconomic information it does not include sensitivity analysis of the changes in the macroeconomic environment, there is no estimate of the possible impacts. Therefore, we selected answer D.

017. 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?

- A.** Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D.** No, information that shows how new policy proposals affect expenditure is not presented.
- E.** Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Séptima Parte. Presupuesto Multianual 2014-2016. Pág. 7-8 Cuadro 2. Asignaciones presupuestarias estimadas asociadas a resultados estratégicos por pacto de Gobierno. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/inicio.htm>

Comments: We selected answer C because the cited document presents some budgetary estimations by the government’s proposed pacts and the institutions or ministries that are participating in said policies.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I completely agree, although it should be noted that the information provided is succinct.

018. 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?

- A.** Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- D.** No, information that shows how new policy proposals affect revenues is not presented.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente

Comments: We selected answer D because the Executive's Budget Proposal and its supporting documents do not include information on the impact of new revenue policies.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: <http://www.minfin.gob.gt/archivos/proypre2014/inicio.htm>, this documents is included in the Proposal and it includes information on the direction of fiscal policy.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. 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)?

- A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- E. Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2014. Cuarta Parte. Cuadros Globales. Pág. 5 Cuadro 5. Administración Central Presupuesto Institucional. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf> Presupuesto Multianual. Cuadro 5. Asignaciones presupuestarias por finalidad presupuesto aprobado 2013, recomendado 2014 y estimado 2015-2016. Pág. 10. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/pmul.pdf> Proyecto de Presupuesto 2014. Octava parte. Presupuestos de Egresos Por Institución. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/paginas/instituciones2.htm>

Comments: We selected answer A because the document Tables, in table No. 5 provides information on expenditure estimates for the year preceding the budget year by administrative classification (who spends the money). The multi-annual budget, in table 5, page 5, shows the detail of expenditure by function. Also, the section Revenue Budget by Institution includes the detail for the preceding year to the budget year in the other two classifications.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

020. 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)?

- A. Yes, programs accounting for all expenditures are presented for BY-1.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Proyecto de Presupuesto 2014. Octava parte. Presupuestos de Egresos Por Institución. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/paginas/instituciones2.htm>

Comments: We selected answer B because the Budgets by Institution section includes total expenditures by program for some institutions or ministry, but not all of them.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the researcher's opinion but I would like to add that the programmatic classification is detailed for the year that it is under discussion, but not for the prior period, in which only general information is included.

021. 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?

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

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Guatemala

B.

Score: 0

Sources: Cuadros Globales. Pág. 5 Cuadro 5. Administración Central Presupuesto Institucional. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer B because it only provides information on the enacted budget of the year preceding the fiscal year, without updating and including the budget modifications which are undertaken during the year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. 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)?

- A.** Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Cuadros Globales. Pág. 3-5 Cuadro 3. Clasificación económica de los recursos. Cuadro 4. Clasificación económica del gasto. Cuadro 5. Administración Central Presupuesto Institucional. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer B because the documents present expenditure estimates for more than a year preceding the budget year in two classifications, administrative and economic, but not functional.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. 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)?

- A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- D. No, expenditures are not presented by program for BY-2 and prior years.
- E. Not applicable/other (please

Guatemala

D.

Score: 0

Sources: Sin fuente

Comments: We selected answer D because the documents do not present expenditures for more than a year preceding the budget year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

024. 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?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Cuadros Globales. Pág. 5 Cuadro 5. Administración Central Presupuesto Institucional. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer A because real expenditures (executed) for BY-2 are presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. 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)?

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

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Cuadros Globales Pág. 2 Cuadro 2 Situación Financiera. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf> Presupuesto de Ingresos. Págs. 4 - 7 Cuadro 2. Presupuesto de Ingresos. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/clng.pdf>

Comments: We selected answer A because the Executive's Budget Proposal includes information on estimated revenue by category (tax and non-tax) for the preceding year (BY-1) to the budget year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

026. 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)?

- A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- D. No, individual sources of revenue are not presented for BY-1.
- E. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Cuadros Globales Pág. 3 Cuadro 3 Clasificación Económica de los Recursos. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf> Presupuesto de Ingresos. Págs. 4 - 7 Cuadro 2. Presupuesto de Ingresos. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/clng.pdf>

Comments: We selected answer B because while some individual sources of revenue are presented for BY-1, such as indirect and direct taxes, the information lacks a greater level of disaggregation regarding tax revenue.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Section "Global Tables" presents fiscal revenue, by tax.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Although some tax revenue are shown disaggregated by taxes, other direct and indirect taxes require more detailed information.

IBP COMMENT

After careful review, the revenue item entitled Otros impuestos directos (other direct tax revenues) and Otros impuestos indirectos (other non-direct tax revenues) constitute less than .02% of the total tax revenue and the revenue item entitled Otros (others), Tasas y licencias varias (various levies and licenses), Otros arrendamientos (other rents), Otras multas (other fees), Otros ingresos no tributarios (other non-tax revenue) constitute less than .28% of the total non-tax revenue. IBP has chosen, for consistency purposes, to change the answer from B to A to be comparable to other countries.

027. 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?

- A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

Guatemala

B.

Score: 0

Sources: Cuadros Globales Pág. 2 Cuadro 2 Situación Financiera. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer B because estimated revenues were not updated.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The section called "Global Tables" includes disaggregated information on expenditure and revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Even in the budget's income section information on the prior approved period is presented.

<http://minfin.gob.gt/archivos/proypre2014/documentos/clng.pdf>

RESEARCHER'S RESPONSE

The document Global Tables does not include updates of the original estimates of the preceding year, in this case 2013. Both expenditures and revenue information do not have the complete level of detail, since there are still categories such as "Others" which are not specified.

028. 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)?

- A. Yes, revenue estimates for BY-2 and prior years are presented by category.
- B. No, revenue estimates for BY-2 and prior years are not presented by category.
- C. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Cuadros Globales Pág. 2 Cuadro 2 Situación Financiera. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer A because the EBP includes information on revenue by category for BY-2.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. 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)?

- A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- D. No, individual sources of revenue are not presented for BY-2 and prior years.
- E. Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Cuadros Globales Pág. 3 Cuadro 3 Clasificación económica de los recursos. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer B because while there is some data in Table No. 3 Economic Classification of Resources, there are some non-tax revenues that are not disaggregated. Namely, they are presented in general terms and not in detail.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The section Global Tables presents the requested information.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The referenced source includes BY-1 which corresponds to the last year that was presented. The information is not detailed on AP-n form. For example: for the 2014 Executive's Budget Proposal, the oldest data is for 2012 budget.

RESEARCHER'S RESPONSE

The Global Tables presents information on individual sources of revenue, the question requires information on all revenue; however this detail is not reflected in the document, therefore we selected answer B.

030. 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?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for all revenues are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Cuadros Globales Pág. 3 Cuadro 3 Clasificación económica de los recursos. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: The answer is A because the document includes information on the real results (executed) for two years preceding the budget year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding 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.)

- A. Yes, information beyond the core elements is presented for government debt.
- B. Yes, the core information is presented for government debt.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to government debt is not presented.
- E. Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Cuadros Globales. Pág. 1 Cuadro 1 Principales indicadores del Sector Fiscal. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf> Octava Parte. Presupuesto de Egresos por Institución. Servicios de la Deuda Pública. Pág. 4 Cuadro 5. Presupuesto por tipo de gasto, grupo y renglón. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/c019.pdf> Presupuesto Multianual 2014-2016. Pág. 11 Cuadro 6 Situación Financiera. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/pmul.pdf>

Comments: We selected answer C because various documents show the debt for BY-1, but details such as interest rates are omitted.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: "<http://www.minfin.gob.gt/archivos/proypre2014/inicio.htm>, debt on the revenue side, with details. <http://www.minfin.gob.gt/archivos/proypre2014/inicio.htm>, on the expenditure side, it states whether it is domestic, external, amortisation and disaggregation of interest payments.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As stated in the answer, some information is presented; however, it does not include all the core elements, such as interest rates.

032. 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?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for government debt are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Cuadros Globales. Pág. 2 Cuadro 2 Situación financiera.

<http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer A because the Global Tables document, in Table No. 2, presents information on what was executed compared to the debt for two prior years (BY-2).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As mentioned by the researcher: Table 2 of Global Tables section, and in Table 3, information on public debt is provided. <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

033. 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.)

- A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
- B. Yes, the core information is presented for all extra-budgetary funds.
- C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- D. No, information related to extra-budgetary funds is not presented.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: No disponibles.

Comments: We selected answer D because there is no information related to extra-budgetary funds.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

034. 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?

- A. Yes, central government finances are presented on a consolidated basis.
- B. No, central government finances are not presented on a consolidated basis.
- C. Not applicable/other (please comment).

Guatemala

B.

Score: 0

Sources: --

Comments: We selected answer B because although there is information on the central government's finances, it does not include extra-budgetary funds, therefore we cannot say that there is a consolidated basis.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: This question refers only to information about the central government and the Budget Proposal, it refers to the government's operations in a consolidated and expanded manner regarding tax revenue, expenditure and debt.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

This question is intended to obtain information on extra-budgetary funds, this means that these are not part of the budget as such, but that they will be spent by the government. This information is not presented in Guatemala.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all intergovernmental transfers are presented.
- D. No, estimates of intergovernmental transfers are not presented.
- E. Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Cuadros Globales. Cuadro 4 Administración Central Clasificación Económica del Gasto. Link Consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer C because some estimates of inter-governmental transfers are presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The record of institutional operations includes the virtual institution called "State Obligations under the Responsibility of the Treasury", which registers all transfers to the different decentralised institutions, but no narrative discussion is included.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Additionally, in part eight of the Executive 's Budget Proposal "Expenditure Budget by Institution", information on public expenditure by institution is detailed. Also in this section, reference to the transfers "Fees and contributions for Organizations and entities" is included. However, not all transfers are reported. In some cases, it is just general information. The table number and page changes from entity to entity.

RESEARCHER'S RESPONSE

We reviewed the answer and based on the concern raised by the Government, we have changed the answer to B.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- A.** Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- B.** Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- C.** Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- D.** No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- E.** Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Cuadros Globales. Pág. 9 Cuadro 10 Administración Central. Presupuesto Recomendado 2014 Por Institución,

Tipo de Gasto y Región. Cuadro 11. Administración Central. Presupuesto Recomendado 2014 Gasto según Región y Finalidad. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer C because expenditures by region are presented as an alternative way.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all transfers to public corporations are presented.
- D. No, estimates of transfers to public corporations are not presented.
- E. Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Cuadros Globales. Pág. 4 Cuadro 4 Clasificación económica del Gasto. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf> Presupuesto de Egresos por Institución. 11130018 Obligaciones del Estado a Cargo del Tesoro. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/c018.pdf>

Comments: We selected answer C because some information on transfers to public corporations is presented. The Global Tables document, Table No. 4. Economic Classification of Expenditure Page 4, presents some data of transfers to non-financial public companies.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The proposal includes the detail of these transfers but not a narrative discussion.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

In this case, there is no detailed information on transfers made to public companies, therefore we cannot state that there is an estimate for all transfers to public corporations. The answer is still C.

038. 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.)

- A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- B. Yes, the core information is presented for all quasi-fiscal activities.
- C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- D. No, information related to quasi-fiscal activities is not presented.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We chose answer D because the document does not include information on quasi-fiscal activities.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Within the operations of the virtual entity "State Obligations under the Treasury" provides information on public transport subsidies. Information on transfers made by the government for the operation of the Transmetro, which operates at an accesible price for the general public within Guatemala City, is also found here. This information is part of the transfers made by the Ministry of Infrastructure Communications and Housing.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We reviewed the "State obligations under the Treasury" again where no information of transportation subsidies is

provided, and it includes two items: Highway Transportation and Air Transport which do not provide any specific information. It could be assumed that this information is here but the supposition is not enough to assume that quasi-fiscal activities are found here. This is why a D answer is maintained.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- A. Yes, information beyond the core elements is presented for all financial assets.
- B. Yes, the core information is presented for all financial assets.
- C. Yes, information is presented, but it excludes some core elements or some financial assets.
- D. No, information related to financial assets is not presented.
- E. Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Cuadros Globales. Pág. 7 Cuadro 7. Presupuesto Recomendado 2014 Institucional por Tipo de Presupuesto y Grupo de Gasto. Link consultado en línea el 28 de mayo de 2014 en:

<http://minfin.gob.gt/archivos/proypre2014/documentos/cg.pdf>

Comments: We selected answer C because only Table 7 of the document Global Tables includes a sum of financial assets, without greater detail of information.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- A. Yes, information beyond the core elements is presented for all nonfinancial assets.
- B. Yes, the core information is presented for all nonfinancial assets.
- C. Yes, information is presented, but it excludes some nonfinancial assets.
- D. No, information related to nonfinancial assets is not presented.
- E. Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Anexo. Proyecto del Programa de Inversión Física, Transferencias de Capital e Inversión Financiera 2014. Link consultado el 31 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/piftcif.pdf>

Comments: We selected answer C because although there is some information related to machinery, it is not complete and details are omitted.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all expenditure arrears are presented.
- D. No, estimates of expenditure arrears are not presented.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: ---

Comments: This information is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The government of Guatemala does not have loans in arrears, which is why it is always well qualified as a compliant country, therefore there are no estimates of this type.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

There is no information available for this question that would allow us to make any statement, and the supporting budget documents do not include any estimates. Therefore we have selected answer D.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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.)

- A.** Yes, information beyond the core elements is presented for all contingent liabilities.
- B.** Yes, the core information is presented for all contingent liabilities.
- C.** Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- D.** No, information related to contingent liabilities is not presented.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: --

Comments: This information is not available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Since this is an accounting operation, it is not included in the budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. 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.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: --

Comments: This information is not available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all sources of donor assistance are presented.
- D. No, estimates of the sources of donor assistance are not presented.
- E. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Quinta Parte. Presupuesto de Ingresos. Pág. 8 Cuadro 3 Recursos por Donaciones externas. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/clng.pdf>

Comments: We selected answer A because the budget document provides information on aid sources as well as a brief description.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. 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.)

- A. Yes, information beyond the core elements is presented for all tax expenditures.
- B. Yes, the core information is presented for all tax expenditures.
- C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Quinta Parte. Ingresos. Estimación del Gasto Tributario. Link consultado el 30 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/gt.pdf>

Comments: We selected answer C because although the EBP includes an estimate of tax revenue, all the essential information is not available, such as the list of beneficiaries.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

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

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Ley del Impuesto al Valro Agregado. Art. 1 Decreto No. 66-2002 del 22 de octubre de 2002.

Comments: We selected answer C because in the case of the collected VAT's rate of 12%, 1.5% is transferred (equal to the collection of 12.5% of the tax) to municipalities through the VAT Paz, although the allocation is not disaggregated and specified in the Executive's Budget Proposal, it is regulated. These resources are considered reserved revenue because

they have a specific allocation for municipalities, 25% of which is allocated to operation and 75% to investment.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: What is not included is a narrative discussion, but it does include information for the year corresponding to the Budget Proposal.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

According to the Constitution there are several reserved revenues, such as VAT-Paz, or other extraordinary taxes that have been created such as the ISO (Solidarity Tax). The one that is included in the budget document is the VAT-Paz, however, no estimates are presented for all reserved revenue. Therefore, the answer is C.

047. 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?

- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- 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.
- D.** No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- E.** Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Sexta Parte. Gestión por Resultados y Presupuesto Público. Presupuesto por Resultados. Link consultado el 31 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/ppr.pdf>

Comments: We selected the C answer because there is some information on how the budget is related to some government policies, specifically the so called agreements.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The only thing that is not included is the narrative for all policies, although the main ones are included.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The EBP includes information on possible results related to government agreements, but they do not have a defined State Policy. In addition, the level of detail is limited.

048. 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)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

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.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: --

Comments: This information is not available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. 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?

- A.** Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on inputs to be acquired are not presented.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Octava Parte. Presupuesto de Egresos por Institución. Link consultado el 29 de mayo de 2014 en:

<http://minfin.gob.gt/archivos/proypre2014/paginas/instituciones2.htm>

Comments: We selected answer D because when reviewing expenditures by institution or ministry, while there are some objectives, such as the detail of revenue of the Ministry of Education on page 3, which has established as an objective increasing the accumulated variation rate of the official pre-primary matrix from 0.8% to 1.8%, from 2014 to 2016. Likewise, on page 4 the objective is to increase the promotion rate of students of the primary level of the official sector, from 86.3% to 87.4%, from 2014 to 2016. However, in no case is there information on the materials necessary to achieve those objectives, such as the number of books, notebooks, booklets, etc.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The proposal includes a section called "Management by Results", which describes goals, purposes and results expected from the different agreements included in the fiscal policy.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The EBP does include goals, objectives, etc., however, there is no information on non-financial materials necessary for the achievement of those goals and objectives, for instance input, books, medicine, etc. Therefore, the answer is D.

050. 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?

- A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- D. No, nonfinancial data on results are not presented.
- E. Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Octava Parte. Presupuesto de Egresos por Institución. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/paginas/instituciones2.htm> Gestión por resultados y presupuesto Público. Presupuesto por resultados. Link consultado el 30 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/documentos/ppr.pdf>

Comments: We selected answer C because some non-financial data related to results is presented, likewise, the budget by results is presented, including some non-financial information.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The section "Management by result" includes the information required by this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The section "Management by result" describes how it has been implemented historically and it ends in 2012; however, some non financial data is provided but only for some programs or Ministries. Therefore we have selected answer C.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- A.** Yes, performance targets are assigned to all nonfinancial data on results.
- B.** Yes, performance targets are assigned to most nonfinancial data on results.
- C.** Yes, performance targets are assigned to some nonfinancial data on results.
- D.** No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- E.** Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Octava Parte. Presupuesto de Egresos por Institución. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/paginas/instituciones2.htm> Gestión por resultados y presupuesto Público. Presupuesto por resultados. Link consultado el 30 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/paginas/productos.htm>

Comments: We selected answer C because some ministries or institutions use performance goals.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The fiscal policy includes the main agreements promoted by the government and there is broad information on the main ones.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Although they are the main ones as stated, they are not the only ones, therefore we have selected answer C, since it does not account for the total.

052. 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?

- A.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

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.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Octava Parte. Presupuesto de Egresos por Institución. Link consultado el 29 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/paginas/instituciones2.htm> Gestión por resultados y presupuesto Público. Presupuesto por resultados. Link consultado el 30 de mayo de 2014 en: <http://minfin.gob.gt/archivos/proypre2014/paginas/productos.htm>

Comments: We selected answer C because the document provides some estimates of impoverished population that must be benefitted.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The document includes information on all transfers that are aimed at supporting vulnerable populations and it also includes a narrative discussion of the government's main agreements that have this purpose. It is important to mention that the narrative is not for all transfers.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The available information makes reference to the main government agreements, but not to all proposals and policies are included, also there is no narrative explanation for all of them, therefore the answer is C.

053. 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)?

- A. Yes, a detailed timetable is released to the public.
- B. Yes, a timetable is released, but some details are excluded.
- C. Yes, a timetable is released, but it lacks important details.
- D. No, a timetable is not issued to the public.
- E. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: --

Comments: The Ministry of Finance´s website includes an image that explains the 4 stages of the budget cycle showing not only the regulations but also deadlines. This is available at the following link which was consulted on May 30, 2014: <http://minfin.gob.gt/index.php/ciclo-presupuestario> However, there is no calendar.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments:

http://www.minfin.gob.gt/downloads/presupuesto_formulacion/2014/estrategia_de_formulacion_2014_2016.pdf The document in this link includes a schedule of activities and corresponds to 2014 and so on for each year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Based on the concern raised and from reviewing the information, the answer has been changed based on the following link: http://www.minfin.gob.gt/downloads/presupuesto_formulacion/2014/estrategia_de_formulacion_2014_2016.p

Section 3. Comprehensiveness of Other Key Budget Documents

054. 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.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

Guatemala



Score: 0

Sources: Sin fuente.

Comments: The Pre-budget Statement was not produced or published nor is not available, therefore we have selected answer D.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: This information is detailed in the section of the Budget Proposal called "Statement of Reasons" which is published together with the proposal, on September 2nd every year, according to the law.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The questions refers to the pre-budget statement which is not publicly available.

055. 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.)

- A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- B. Yes, the core information is presented for the government's expenditure policies and priorities.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document has not been produced or published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: This information is detailed in the section of the proposal called: Management by Results and Public budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The questions refers to the pre-budget statement, which was not available for the research period, therefore the answer selected was D.

056. 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.)

- A.** Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- B.** Yes, the core information is presented for the government's revenue policies and priorities.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the government's revenue policies and priorities is not presented.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the pre-budget statement was not produced or published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: This information is detailed in the section "Global Tables," both for revenue and expenditures.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The questions refers to the pre-budget statement which was not available, although the information is included in other documents, since the question focuses on the pre-budget statement, answer D was selected.

057. 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?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The proposal includes a breakdown of expenditure estimates that shall be financed through loans, internal debt and interest payable that year. It does not include the total amount of the central government debt at the end of the following year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We have selected answer D, since the question is about the pre-budget statement which was not available or had not been produced.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year expenditure estimates are presented.
- B. No, multi-year expenditure estimates are not presented.
- C. Not applicable/other (please comment).

Guatemala

B.

Score: 0

Sources: Sin fuente.

Comments: We selected answer b because the document is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The budget proposal includes a section called: "Multiannual budget," which includes the information required by this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

While the information is available in other documents, the question is specifically about the pre-budget statement, therefore we selected answer B, since the document was not available.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- E. Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Decreto 30-2012 Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2013. Págs. 8 - 25. Consultado en línea el 20 de junio de 2014 en el siguiente link:

<http://www.minfin.gob.gt/archivos/presua2013/documentos/decreto.pdf> Cuadros Globales. Cuadro 11. Presupuesto Aprobado 2013 Gastos Según Región y Finalidad. Pág. 9 Consultado en línea el 26 de agosto de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/presua2013/documentos/cg.pdf>

Comments: We selected answer B because it presents estimates through two of the three classifications, administrative and functional.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The information corresponding to the three classifications is included within the enacted budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

After reviewing the documents we can easily identify the administrative and functional classifications, however, the economic classification is not included. The answer remains as B.

060. Does the Enacted Budget present expenditure estimates for individual programs?

- A.** Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- B.** Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Enacted Budget does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Decreto 30-2012 Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2013. Págs. 9 - 20. Consultado en línea el 20 de junio de 2014 en el siguiente link:

<http://www.minfin.gob.gt/archivos/presua2013/documentos/decreto.pdf>

Comments: We selected answer A because table Revenue Budget by Institution presents expenditures for institutional programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Enacted Budget presents revenue estimates by category.
- B.** No, the Enacted Budget does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Decreto 30-2012 Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2013. Págs. 2 - 6. Título I Presupuesto de Ingresos. Consultado en línea el 20 de junio de 2014 en el siguiente link:

<http://www.minfin.gob.gt/archivos/presua2013/documentos/decreto.pdf>

Comments: We selected answer A because the enacted budget document presents revenue estimates by category (tax and non tax).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

- A.** Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Enacted Budget does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Guatemala



Score: 67

Sources: Decreto 30-2012 Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2013. Págs. 2 - 6. Título I Presupuesto de Ingresos. Consultado en línea el 20 de junio de 2014 en el siguiente link: <http://www.minfin.gob.gt/archivos/presua2013/documentos/decreto.pdf>

Comments: We selected answer B because while some details of revenue by individual sources are provided, a higher level of revenue disaggregation is required.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It should be noted that tax revenue details are included and it is the same for non tax revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

After careful review, the revenue item entitled Otros impuestos directos (other direct tax revenues) and Otros impuestos indirectos (other non-direct tax revenues) constitute less than .02% of the total tax revenue and the revenue item entitled

Otros (others), Tasas y licencias varias (various levies and licenses), Otros arrendamientos (other rents), Otras multas (other fees), Otros ingresos no tributarios (other non-tax revenue) constitute less than .28% of the total non-tax revenue. IBP has chosen, for consistency purposes, to change the answer from B to A to be comparable to other countries.

063. 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?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Decreto 30-2012 Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2013. Pág. 6. Título I Presupuesto de Ingresos. Apartado 24 Deuda Pública Interna y apartado 25 Deuda Pública Externa. Pág. 25 Presupuesto de Egresos por Servicios de la Deuda Pública. Consultado en línea el 20 de junio de 2014 en el siguiente link: <http://www.minfin.gob.gt/archivos/presua2013/documentos/decreto.pdf> Presupuestos Aprobados. Ejercicio Fiscal 2013. Detalle Cuantitativo. Cuadros Globales. Cuadro 1. Pág. 1 Consultado en línea el 20 de junio de 2014 en el siguiente link: <http://www.minfin.gob.gt/archivos/presua2013/inicio.htm> <http://www.minfin.gob.gt/archivos/presua2013/documentos/cg.pdf>

Comments: We selected answer A because calculations for the three estimates of the debt are included.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. 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.)

- A. The Citizens Budget provides information beyond the core elements.
- B. The Citizens Budget provides the core information.
- C. The Citizens Budget provides information, but it excludes some core elements.
- D. The Citizens Budget is not published.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Citizens Budget was published, however, it was published at the beginning of the second semester.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Given the date of publication of the citizens budget, it was not possible to consider it within the research period. Therefore, the answers on these document state that it was not published.

065. How is the Citizens Budget disseminated to the public?

- 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.).
- B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other

dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document was not publicly available within the corresponding period.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The Citizens Budget was published at the beginning of the second semester.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Based on the date of publication, the document is considered as not published because it is not useful for the public.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

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.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Guatemala



Score: 0

Sources: Sin fuente.

Comments: The Citizens Budget has not been published, currently it is no longer prepared and there are no proper mechanisms to identify the citizen's information requirements for the Citizens Budget. In 2011, with the IBP's consultancy and the CIDH's support, they collaborated with the Ministry of Public Finances to establish the contents of the citizens budget; however, after its first publication in print and online (in English Spanish and four Mayan languages) the citizens budget had some setbacks: there was no subsequent consultation on the requirements of the public for information of the budget, and in 2012 it was only posted online (in Spanish and English), in 2013 it was not published within the corresponding deadline, it was published in August 2013, and the documents is not considered available for this survey.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are "citizens" versions of budget documents published throughout the budget process?

- A.** A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- B.** A citizens version of budget documents is published for at least two of the four stages of the budget process.
- C.** A citizens version of budget documents is published for at least one stage of the budget process.
- D.** No citizens version of budget documents is published.
- E.** Not applicable/other (please comment).

Guatemala



Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document is no longer published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The citizens version includes everything in a colloquial manner and not by stage.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Based on the date of publication, the document is considered not published since it is not useful for the public.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- C.** Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- D.** No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- E.** Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Informe de Ejecución Presupuestaria Liquidación Enero-Abril 2013 Pág. 23 Ejecución del presupuesto de egresos devengado por entidad enero - abril 2013. Pág. 41 y 42 Ejecución del presupuesto de egresos por función y finalidad devengado. Consultado en línea el 20 de junio de 2014 en el siguiente link:

http://www.minfin.gob.gt/archivos/liquidacion/abril2013/abril_2013.pdf Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero - Agosto 2013. Ejecución del presupuesto de egresos devengado por entidad enero - agosto 2013. Pág. 24. Pág. 43 y 44 Ejecución del presupuesto de egresos por función y finalidad devengado Consultado en línea el 20 de junio de 2014 en el siguiente link:

http://www.minfin.gob.gt/archivos/liquidacion/agosto2013/ene_ago2013.pdf

Comments: We selected answer B because the reports submitted during the year include information on real expenditures for two of the three classifications (administrative and functional).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We agree with the rating, the four-monthly reports submitted during the year by the Ministry of Finance present partial information on the classifications corresponding to this question. However, it is possible to obtain monthly statistics of the classifications of functional, economic and administrative expenditure in the website. Guatemala is one of the few Central American countries that presents timely monthly statistics. The following links can be seen (2014 is used as an example because detailed monthly executions detailed are only presented for the current budget year, then they become part of the historical record). <http://www.minfin.gob.gt/archivos/estadisticas/doc201.pdf> <http://www.minfin.gob.gt/archivos/estadisticas/doc216.pdf> <http://www.minfin.gob.gt/archivos/estadisticas/doc219.pdf> <http://www.minfin.gob.gt/archivos/estadisticas/doc224.pdf> <http://www.minfin.gob.gt/archivos/estadisticas/doc222.pdf> There is also a website called Integrated Accounting System (Sistema de Contabilidad Integrada - Sicoín), aimed at a more specialised public. The information is available and updated the preceding day and with a unique user for the public (user: prensa, password: prensa) <https://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm>

069. Do the In-Year Reports present actual expenditures for individual programs?

- A.** Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- B.** Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- D.** No, the In-Year Reports do not present actual expenditures by program.
- E.** Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Informe de Ejecución Presupuestaria Liquidación Enero-Abril 2013 Anexos Págs. 81-86 Ejecución del presupuesto de egresos por entidad y programa enero - abril 2013. Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/abril2013/abril_2013.pdf Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero - Agosto 2013. Ejecución del presupuesto de egresos por entidad y programa enero - agosto 2013. Págs. 91-96. Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/agosto2013/ene_ago2013.pdf

Comments: We selected answer A because the annexes of the submitted in-year reports present information on real expenditure by institutions and programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. 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?

- A.** Yes, comparisons are made for expenditures presented in the In-Year Reports.
- B.** No, comparisons are not made for expenditures presented in the In-Year Reports.
- C.** Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Informe de Ejecución Presupuestaria Liquidación Enero-Abril 2013 Anexos Págs. 7 Análisis Comparativo de Egresos por Entidad enero – abril 2013 - 2012 Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/abril2013/abril_2013.pdf Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero - Agosto 2013. Págs. 7 Análisis Comparativo de Egresos por Entidad enero – agosto 2013 - 2012. Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/agosto2013/ene_ago2013.pdf

Comments: We selected answer A because it presents a comparison between allocated, valid and executed or accrued in the execution reports for the valid budget year and the previous period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- A.** Yes, In-Year Reports present actual revenue by category.
- B.** No, In-Year Reports do not present actual revenue by category.
- C.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Informe de Ejecución Presupuestaria Liquidación Enero-Abril 2013 Anexos Págs. 13-14 Ejecución del presupuesto de ingresos por sección y clase. Consultado en línea el 20 de junio de 2014 en el siguiente link:

http://www.minfin.gob.gt/archivos/liquidacion/abril2013/abril_2013.pdf Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero - Agosto 2013. Págs. 14-15 Ejecución del presupuesto de ingresos por sección y clase. Consultado en línea el 20 de junio de 2014 en el siguiente link:

http://www.minfin.gob.gt/archivos/liquidacion/agosto2013/ene_ago2013.pdf

Comments: We selected answer A because the reports present real revenue by category.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- D. No, In-Year Reports do not present individual sources of actual revenue.
- E. Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Informe de Ejecución Presupuestaria Liquidación Enero-Abril 2013 Anexos Págs. 13-14 Ejecución del presupuesto de ingresos por sección y clase. Consultado en línea el 20 de junio de 2014 en el siguiente link:

http://www.minfin.gob.gt/archivos/liquidacion/abril2013/abril_2013.pdf Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero - Agosto 2013. Págs. 14-15 Ejecución del presupuesto de ingresos por sección y clase. Consultado en línea el 20 de junio de 2014 en el siguiente link:

http://www.minfin.gob.gt/archivos/liquidacion/agosto2013/ene_ago2013.pdf

Comments: We selected answer B because while the documents include information on collected revenue, it still requires a higher level of detail that shows all revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It should be noted that real tax revenue collections are provided. This source is used for several purposes and that a detailed record is kept both for revenue and expenditure. This is not the case for "non tax revenue", because they already have a specific destination, and a general record is kept.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. 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?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Informe de Ejecución Presupuestaria Liquidación Enero-Abril 2013 Anexos Pág. 5 Análisis Comparativo de variación de ingresos por sección y clase Enero - abril 2013. Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/abril2013/abril_2013.pdf Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero - Agosto 2013. Pág. 5 Análisis Comparativo de variación de ingresos por sección y clase Enero - agosto 2013. Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/agosto2013/ene_ago2013.pdf

Comments: We selected answer A because there are revenue comparisons in the in-year reports presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. 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?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Informe de Ejecución Presupuestaria Liquidación Enero-Abril 2013 Anexos Págs. 51-69 Servicios de la Deuda Pública. Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/abril2013/abril_2013.pdf Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero - Agosto 2013. Págs. 53-77 Servicios de la Deuda Pública. Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/agosto2013/ene_ago2013.pdf

Comments: We selected answer C because one of the estimates is presented, but not the payment of interests of the outstanding debt or the net financing.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: <http://www.minfin.gob.gt/archivos/proypre2014/inicio.htm>, Beginning on page 14, information on loans and their destination can be found. http://www.minfin.gob.gt/index.php?option=com_content&view=article&id=1829&Itemid=430, This link shows the outstanding debt with a delay of around 15 days. Projections are not presented but progress is included. <http://www.minfin.gob.gt/archivos/proypre2014/inicio.htm>, This is the detail of amortisation and payment of interests.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Separate reports are prepared on new loans purchased during the year and the debt servicing payments. However they are not included in the Year-End Reports that show the balance of the debt at that point of the year, and neither is the debt servicing outstanding at the end of the year.

RESEARCHER'S RESPONSE

In this case the question refers to reports submitted during the fiscal year (in-year reports), not the budget proposal. Therefore, the answer is C.

075. 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.)

- A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- B. Yes, the core information is presented for the composition of the total actual debt outstanding.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to composition of total actual debt outstanding is not presented.
- E. Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Informe de Ejecución Presupuestaria Liquidación Enero-Abril 2013 Anexos Págs. 53-77 Servicios de la Deuda Pública. Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/abril2013/abril_2013.pdf Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero - Agosto 2013. Págs. 51-69 Servicios de la Deuda Pública. Consultado en línea el 20 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/archivos/liquidacion/agosto2013/ene_ago2013.pdf

Comments: We selected answer C because while some information is presented, debt interest rates or the debt's amortisation profile are not included.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: http://www.minfin.gob.gt/index.php?option=com_content&view=article&id=1829&Itemid=430, presents information with essential elements.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The information requested in the question is no included in the in-year reports. The link provided shows only an error message.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- A.** Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- B.** Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- 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.
- D.** No, the estimates for macroeconomic forecast have not been updated.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: The Mid-Year Review document is not publicly available, therefore the answer selected is D.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: http://www.minfin.gob.gt/archivos/estadisticas/estudios_fiscales/1erInformeSemestral2013.pdf, includes the requested information.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The Mid-Year review for the fiscal period 2013 was prepared in July of that year. Although it is wrongly classified in the website of the Ministry of Finance, this report is found in options: ""Presupuesto\informes\"" and it should have been in ""Presupuesto\Informe Medio Año\"" the link is:

http://www.minfin.gob.gt/downloads/informe_medio_anio/medio_anio2013.pdf Pages to consult for this question are 5-14.

RESEARCHER'S RESPONSE

As the Citizens Budget, the Mid-Year Report was published after the deadline when it cannot be considered useful for the public, therefore it could not be included for the research period.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- B.** Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- C.** Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- D.** No, expenditure estimates have not been updated.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document is not publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: http://www.minfin.gob.gt/archivos/estadisticas/estudios_fiscales/1erInformeSemestral2013.pdf, includes this information, mainly based on the deficit.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER'S RESPONSE

The document was not available within the established period so that can be considered as useful for the public, therefore it was considered not published or not available.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document is not publicly available within the corresponding period.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: http://www.minfin.gob.gt/archivos/estadisticas/estudios_fiscales/1erInformeSemestral2013.pdf.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

The answer selected was D because the document was not available within the period considered as useful for the public.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- A.** Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- B.** Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Mid-Year Review does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document is not available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- A.** Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- B.** Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- C.** Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- D.** No, revenue estimates have not been updated.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: http://www.minfin.gob.gt/archivos/estadisticas/estudios_fiscales/1erInformeSemestral2013.pdf, includes the information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

This document was published in April 2014, when it is no longer useful for the public, therefore the answer selected was D.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- A. Yes, the Mid-Year Review presents revenue estimates by category.
- B. No, the Mid-Year Review does not present revenue estimates by category.
- C. Not applicable/other (please comment).

Guatemala

B.

Score: 0

Sources: Sin fuente.

Comments: We selected answer B because the document is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: http://www.minfin.gob.gt/archivos/estadisticas/estudios_fiscales/1erInformeSemestral2013.pdf, includes information only for part of tax revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

This document was not publicly available at the right time. It cannot be considered available because it was published late.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

- A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D. No, the Mid-Year Review does not present individual sources of revenue.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document is not available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Only for tax revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- 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.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the document is not available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

084. 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?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Pág. 8 Análisis comparativo de egresos por entidad devengado. Consultado el 20 de junio de 2014

en el siguiente link: <http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer B because it presents a comparison between allocated and executed; however, it does not include a brief narrative description.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Pág. 32-53 Ejecución presupuestaria egresos. Consultado el 20 de junio de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer B because it presents the expenditure's administrative classification on page 33 and functional (specifically on pages 52 and 53 of the document).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: As the budget includes the three classifications, the year-end liquidation also includes them.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The report incorporates the two classifications mentioned by the researcher but pages 93 to 97 includes the expenditure by economic classification.

RESEARCHER'S RESPONSE

After reviewing the document, we have changed the answer from B to A, because as indicated on pages 93-97 it includes the economic classification of expenditure in an aggregated form. We have changed the answer to A.

086. Does the Year-End Report present expenditure estimates for individual programs?

- A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- D. No, the Year-End Report does not present expenditure estimates by program.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Consultado el 20 de junio de 2014 en el siguiente link:

<http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer D because the year-end report does not present data for programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The liquidation report does not include information by program, but it is important to note that the information is publicly available at the SICOIN, under the user "prensa" and the password "prensa. It includes information with the necessary disaggregation, by entity, date and general. Also, with the Access to Information law, the public has requested data and they have been provided.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. 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?

- A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- E. Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Pág. 16-31 Ejecución Presupuestaria de Ingresos. Consultado el 20 de junio de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer C because while the document includes information and narrative descriptions, it does not include all revenue. A greater breakdown or level of detail is required regarding types of revenue.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The information presented is in category B.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The answer selected was C because there is information on accrued revenue, but not all of them include narrative descriptions, nor are there comparisons between approved and accrued. Therefore, while there is some information, it is not for all revenue in the required detail.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- A. Yes, the Year-End Report presents revenue estimates by category.
- B. No, the Year-End Report does not present revenue estimates by category.
- C. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Pág. 19-20 Ejecución del presupuesto de ingresos por sección y clase Enero-Diciembre 2013. Consultado el 20 de junio de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer A because it includes estimates of revenue by category.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

- A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D. No, the Year-End Report does not present individual sources of revenue.
- E. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Pág. 28-31 Ejecución del presupuesto de ingresos por rubro Enero-Diciembre 2013. Consultado el

20 de junio de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer B because the year-end report presents information on individual revenue; however, a higher level of detail is required because the information includes categories such as Other non-tax revenue, where individual sources are not specified.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It should be considered that the information that measures the collection of revenue is the one that refers to taxes. It is not necessary to stress the non tax category, I suggest that tax revenue are scored, and from there on the tax burden can be measured.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

After careful review, the revenue item entitled REGALIAS (royalties) and IMPUESTOS VARIOS INDIRECTOS (other non-direct tax revenues) constitute less than .00% of the total tax revenue and the revenue item entitled Otros (others), Tasas y licencias varias (various levies and licenses), Otros arrendamientos (other rents), Otras multas (other fees), Otros ingresos no tributarios (other non-tax revenue) constitute less than .26% of the total non-tax revenue. IBP has chosen, for consistency purposes, to change the answer from B to A to be comparable to other countries.

090. 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?

- A.** Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- 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.
- D.** No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Pág. 31 Ejecución del presupuesto de Ingresos por rubro. Consultado el 20 de junio de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer C because while information on the differences between the amount of the loans is provided, not all original estimates of borrowings and debt are presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: http://www.minfin.gob.gt/index.php?option=com_content&view=article&id=1829&Itemid=430, I do not agree, because we should remember that we are talking about the year-end report and there is disaggregated information in this link.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The question is about the information provided in the year-end report. While some estimates are presented, not all of them are included. The link that was provided shows only an error message.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- 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.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal

Enero- Diciembre 2013. Consultado el 20 de junio de 2014 en el siguiente link:

<http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer D because the report does not include this information.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Consultado el 20 de junio de 2014 en el siguiente link:

<http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer D because this information is not presented in the document.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: http://www.minfin.gob.gt/archivos/acercade/memoria_labores2013.pdf, Includes the information requested and it explains the differences.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The question is about the year-end report, and it asks about estimates of non-financial data, in this case the document does not present said estimates. The link of the annual report does not include the differences between original estimates of non financial data, entries and real results. The answer stays the same.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Consultado el 20 de junio de 2014 en el siguiente link:

<http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer D because the document does not include data on the differences between the original estimates of non financial data results and the actual result.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: http://www.minfin.gob.gt/archivos/acercade/memoria_labores2013.pdf, This is the annual report that explains the differences.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The year-end report does not present the requested information, therefore the answer selected was D. The annual report does not include said information either.

094. 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?

- A.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- 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.
- D.** No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Consultado el 20 de junio de 2014 en el siguiente link:

<http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer D because the differences between the enacted level of policies aimed at benefiting the poorest populations in the country and the actual result of said policies are not included or presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: http://www.minfin.gob.gt/archivos/acercade/memoria_labores2013.pdf, This is the annual report which makes reference to the different fiscal policies.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The question focuses on the year-end report. What the question requires is not available in the document. Regarding the annual report, it makes reference to fiscal policies, but it does not specify new policies aimed at benefiting the poorest populations in the country and the actual result.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- 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.
- 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.
- D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Consultado el 20 de junio de 2014 en el siguiente link:

<http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer D because the document does not include any information regarding extra-budgetary funds.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The budget does not manage extra-budgetary funds, transfers are made by constitutional mandate to different government entities, but no execution control is conducted, each entity does it on its own and they report to the Congress and the Comptroller General of Accounts is responsible for conducting the corresponding audits.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Regarding transactions made by the government to autonomous or decentralized entities, it is not specified whether there is full effective control. In this sense we have selected D, since this information is not presented.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

- A.** Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- B.** No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- C.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal Enero- Diciembre 2013. Págs. 91-103 Estados Financieros. Consultado el 20 de junio de 2014 en el siguiente link: <http://minfin.gob.gt/archivos/liquidacion/diciembre2013.pdf>

Comments: We selected answer A because the document includes Financial Statements, which detail the financial situation with a General Balance of the Central Administration, a Consolidated General Balance.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- A.** The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- B.** The SAI has conducted two of the three types of audits, and made them available to the public.

- C. The SAI has conducted one of the three types of audits, and made them available to the public.
- D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- E. Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Informe Auditoría a las Entidades de la Administración Central, Descentralizadas y Autónomas Ejercicio Fiscal 2013. Consultado en línea el 22 de junio de 2014 en el siguiente link:

http://contraloria.gob.gt/i_docs/i_DAG013/menu_dag.htm

Comments: We selected answer C because the Comptroller General of Accounts (Guatemala's SAI) has only conducted and published the financial audit.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A. All expenditures within the SAI's mandate have been audited.
- B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- D. No expenditures have been audited.
- E. Not applicable/other (please comment).

Guatemala

B.

Score: 67

Sources: Informe Auditoría a las Entidades de la Administración Central, Descentralizadas y Autónomas Ejercicio Fiscal 2013. Consultado en línea el 22 de junio de 2014 en el siguiente link:

http://contraloria.gob.gt/i_docs/i_DAG013/menu_dag.htm

Comments: We selected answer B because the section Audit Scopes on page 2 states that particular cases are audited based on the findings of Financial Statements. Namely, they are conducted based on specific cases or examples, therefore the total expenditure has not been audited.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All extra-budgetary funds within the SAI's mandate have been audited.
- B.** 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.
- C.** Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- D.** No extra-budgetary funds have been audited.
- E.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Informe de Auditoría a Fideicomisos. Ejercicio Fiscal 2013. Consultado en línea el 14 de septiembre de 2014 en el siguiente link: http://contraloria.gob.gt/i_docs/i_Fide013/menu.htm

Comments: We selected answer A because the CGC has audited trust funds, special audits to trust funds and audited trust funds' Financial Statements within the framework of its audit mandate.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- B. No, the annual Audit Report(s) does not include an executive summary.
- C. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Informe Auditoría a las Entidades de la Administración Central, Descentralizadas y Autónomas Ejercicio Fiscal 2013. Consultado en línea el 22 de junio de 2014 en el siguiente link:

http://contraloria.gob.gt/i_docs/i_DAG013/menu_dag.htm El informe ejecutivo está disponible en el siguiente link:
http://contraloria.gob.gt/i_docs/i_DAG013/archivos/Ejecutivo.pdf

Comments: We selected answer A because an audit executive report presented by the SAI is published.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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?

- A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- B. Yes, the executive reports publicly on most audit findings.
- C. Yes, the executive reports publicly on some audit findings.
- D. No, the executive does not report on steps it has taken to address audit findings.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because there is no public document where the executive reports on the steps adopted to apply the recommendations of the audit or the results that indicate the need to take corrective steps.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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?

- A.** Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- B.** Yes, the SAI or legislature reports publicly on most audit recommendations.
- C.** Yes, the SAI or legislature reports publicly on some audit recommendations.
- D.** No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because there is no information on the steps taken by the Executive to address the recommendations of the audit.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- A.** Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B.** Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C.** Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D.** No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- E.** Not applicable/other (please comment).

Guatemala



Score: 33

Sources: Sin fuente.

Comments: We selected answer D because while the Public Finance and Currency Committee exists in Congress, this committee is comprised of various congressmen arising from the political negotiation within Congress, they are not necessarily people technically fit to analyze the budget. There is no office or department responsible for the analysis of the budget, nor is there staff or specific resources for said activity.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: They do have an office responsible for disseminating public finances issues and they are required to have the necessary knowledge since they are the ones who decide upon and approve the modifications.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: After the draft budget it is received at the legislature, they transferred to the Currency and Public Finance Commission for their approval. It is at this time, when the legislature evaluates the draft budget. It is considered that the legislature has the ability to analyze the budget proposal, even though, they do not have a specialized area. For this purpose each party uses the advisors of each Congressman to review the draft budget, after that, the congressman that represents each parties ruled the budget project with amendments.

RESEARCHER'S RESPONSE

The researchers are direct consultants of congressmen, they practically work for Congress, they are not independent from the legislature nor are they outside of it, and not all of them conduct this type of analysis. Anyway, the answer was changed to C, despite the fact that they cannot be considered independent researchers.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C.** Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because there is no committee and in Congress they do not discuss budgetary policy.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Discussions are held when the budget proposal is submitted.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A.** Yes, the executive holds consultations with a wide range of legislators.
- B.** Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C.** Yes, the executive holds consultations with only a limited number of legislators.
- D.** No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because before submitting the budget proposal, the Executive does not consult legislators.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A.** The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B.** The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
- C.** The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
- D.** The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
- E.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Constitución Política de la República de Guatemala. Artículo 171, Otras atribuciones del Congreso literal b). Artículo 183 (Reformado). Funciones del Presidente de la República. Literal j). Consultado en línea el 28 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/subsitios/transferencias/constitucion_art_171.pdf

Comments: We selected answer A because both cited articles the Political Constitution establish that the budget proposal shall be submitted 120 days before the date when the fiscal year starts.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

- A.** The legislature approves the budget at least one month in advance of the start of the budget year.
- B.** The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C.** The legislature approves the budget less than one month after the start of the budget year.
- D.** The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Constitución Política de la República de Guatemala. Artículo 171, Otras atribuciones del Congreso literal b).

Comments: We selected answer A because according to the Constitution, Congress shall approve modify or dismiss the budget no later than thirty days before the Budget enters into force. The deadline is November 30 of each year. After this deadline, if the budget is not approved, the budget from the previous year is considered as the enacted budget. In this case the budget was enacted October 28, 2012.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Constitución Política de la República de Guatemala. Artículo 171, Otras atribuciones del Congreso literal b).

Comments: We selected answer A because constitutionally, Congress has the power to modify the budget proposal.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input 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?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature,

and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Guatemala



Score: 0

Sources: Marco Legal de las Transferencias Presupuestarias: <http://www.minfin.gob.gt/index.php/2012-07-20-01-26-02/2marcolegal> Constitución Política de la República de Guatemala. Artículo 238 Ley Orgánica del Presupuesto literal b). Consultado en línea el 28 de junio de 2014 en el siguiente link: <http://www.minfin.gob.gt/subsitios/transferencias/constitucion.pdf> Ley Orgánica del Presupuesto. Artículo 29 y Artículo 32. Consultado en línea el 28 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/subsitios/transferencias/lop_art_29_32.pdf

Comments: We selected answer D because the law only states that according to the cited article the executive shall notify the Congress and the Comptroller General of Accounts regarding transferred items, and not ask before making the transfers.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Any amendments or transfers of funds are set at three levels: The increase in income or expenses in the general budget of the republic needs the approval of the Congress of Guatemala. Transfers between institutions, (for example the Ministry of Education to the Ministry of Health, is authorized by Government agreement issued by the Executive. Transfers between programs or executing units within Ministries or Institutions reporting to the Executive, Ministerial Agreement is needed. More information: <http://www.minfin.gob.gt/index.php/2012-07-20-01-26-02/3-que-tipos-de-transferencias-presupuestarias-existen>

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the

legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Guatemala



Score: 0

Sources: Marco Legal de las Transferencias Presupuestarias: <http://www.minfin.gob.gt/index.php/2012-07-20-01-26-02/2marcolegal> Constitución Política de la República de Guatemala. Artículo 238 Ley Orgánica del Presupuesto literal b). Consultado en línea el 28 de junio de 2014 en el siguiente link: <http://www.minfin.gob.gt/subsitios/transferencias/constitucion.pdf> Ley Orgánica del Presupuesto. Artículo 29 y Artículo 32. Consultado en línea el 28 de junio de 2014 en el siguiente link: http://www.minfin.gob.gt/subsitios/transferencias/lop_art_29_32.pdf

Comments: We selected answer D because legally, the Executive is not required to consult transfers beforehand, and in practice it does not consult the legislature. The law states that the consultation shall be made directly to the Ministry of Public Finance and not to the Congress of the Republic.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Any transfer of funds are set at two levels: Transfers between institutions, (for example the Ministry of Education to the Ministry of Health, is authorized by the Government prior agreement issued by the Executive. Transfers between programs or executing units within Ministries or Institutions reporting to the Executive, Ministerial Agreement is needed. More information: <http://www.minfin.gob.gt/index.php/2012-07-20-01-26-02/3-que-tipos-de-transferencias-presupuestarias-existen>

111. Does the executive seek input 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?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Ley orgánica del Presupuesto. Sección III. De la Ejecución del presupuesto. Artículo 26 Límite de los Egresos y su destino.

Comments: We selected answer A because according to the cited law, no expenditure can be made without a defined resource source.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

- A.** The most recent supplemental budget was approved before the funds were expended.
- B.** The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).
- C.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Ley orgánica del Presupuesto. Sección III. De la Ejecución del presupuesto. Artículo 26 Límite de los Egresos y su destino.

Comments: We selected answer D because according to the Organic Budget Law and the Political Constitution, only Congress can approve the budget, even the complementary one, therefore before spending those funds, Congress must have approved them, that is to say, they should be included in the General Revenue and Expenditure Budget Law of the

Nation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Ley orgánica del Presupuesto. Sección III. De la Ejecución del presupuesto. Artículo 26 Límite de los Egresos y su destino. Constitución política de la República de Guatemala, Artículo 171 literal b).

Comments: We selected answer A because while in the country contingency funds are not a common practice, the law states that the only entity responsible for the approval of any type of public budget is the Congress of the Republic, therefore, if there was this type of contingency funds, they should be approved by Congress prior to its execution, since they should be established by law with a specific budget item.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because there is no congressional or legislative committee that holds public hearings to review and analyze in detail audit reports, this practice is not followed in Guatemala.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- A. The SAI has full discretion to decide which audits it wishes to undertake.
- B. The SAI has significant discretion, but faces some limitations.
- C. The SAI has some discretion, but faces considerable limitations.
- D. The SAI has no discretion to decide which audits it wishes to undertake.
- E. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Ley Orgánica de la Contraloría General de Cuentas. Consultado en línea el 28 de junio de 2014 en el siguiente link: [http://snip.segeplan.gob.gt/sche\\$sinip/documentos/Ley_contraloria.pdf](http://snip.segeplan.gob.gt/sche$sinip/documentos/Ley_contraloria.pdf) Reglamento de la Ley Orgánica de la Contraloría General de Cuentas. Consultado en línea el 28 de junio de 2014 en el siguiente link: <http://portalgl.minfin.gob.gt/Descargas/Documents/Reglamento%20de%20la%20Ley%20Org%C3%A1nica%20de%20la%20Contralor%C3%ADa%20General%20de%20Cuentas.pdf>

Comments: We selected answer A because the organic law of the SAI establishes that it can conduct any type of investigation it may deem appropriate. See articles 4 to 7 of the organic law.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A.** Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B.** Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C.** Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D.** No, the SAI has not established a quality assurance system.
- E.** Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Ley Orgánica de la Contraloría General de Cuentas. Consultado en línea el 28 de junio de 2014 en el siguiente link: [http://snip.segeplan.gob.gt/sche\\$sinip/documentos/Ley_contraloria.pdf](http://snip.segeplan.gob.gt/sche$sinip/documentos/Ley_contraloria.pdf) Reglamento de la Ley Orgánica de la Contraloría General de Cuentas. Consultado en línea el 28 de junio de 2014 en el siguiente link: <http://portalgl.minfin.gob.gt/Descargas/Documents/Reglamento%20de%20la%20Ley%20Org%C3%A1nica%20de%20la%20Contralor%C3%ADa%20General%20de%20Cuentas.pdf>

Comments: we selected answer C because according to the organic law of the Comptroller General of Accounts and its regulations, and article 28 Audit Reports states that every audit shall be submitted to quality control, as article 37 Institutional quality control. However, there are no public findings on the quality control mechanism.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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?

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.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Guatemala

A.

Score: 100

Sources: Ley Orgánica de la Contraloría General de Cuentas. Capítulo III. Autoridades Superiores. Artículo 24. Sustitución. Consultado en línea el 28 de junio de 2014 en el siguiente link:

[http://snip.segeplan.gob.gt/sche\\$sinip/documentos/Ley_contraloria.pdf](http://snip.segeplan.gob.gt/sche$sinip/documentos/Ley_contraloria.pdf)

Comments: We selected answer A because according to the law, when removing from office the superior authority of the Comptroller General of Accounts (SAI), the only branch with the power to do it is the legislature, that is to say the Congress of the Republic through the process established in the Political Constitution and stated in article 24 of the organic law.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

- A.** 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.
- B.** The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- C.** The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- D.** The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- E.** Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Ley Orgánica de la Contraloría General de Cuentas. Capítulo V. Régimen Económico y Financiero. Artículo 32 Presupuesto. Consultado en línea el 28 de junio de 2014 en el siguiente link:
[http://snip.segeplan.gob.gt/sche\\$sinip/documentos/Ley_contraloria.pdf](http://snip.segeplan.gob.gt/sche$sinip/documentos/Ley_contraloria.pdf)

Comments: We selected answer A because the budget of the Comptroller General of Accounts is determined in the General Revenue and Expenditure Budget of the Government, which is enacted by the Congress of the Republic, as stated in article 32 of the organic law of the Comptrollership, which also states that for the SAI to have sufficient resources, it shall be allocated no less than 0.70 of the ordinary revenue of the government.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: According to the Political Constitution of the Republic of Guatemala, article 233, Congress appoints the Comptroller, with the positive vote of at least half plus one of its congressmen. Likewise, this same branch has the power to remove him/her from office.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- A. Yes, clear definitions of all key budget terms are provided.
- B. Yes, definitions are provided for all key budget terms, but they are not always clear.
- C. Yes, definitions are provided for some but not all key budget terms.
- D. No, definitions are not provided.
- E. Not applicable/other (please comment).

Guatemala



Score: 100

Sources: Consulta Ciudadana. Consultado en línea el 29 de junio de 2014 en el siguiente link:

http://consultaciudadana.minfin.gob.gt/Paginas/AprendamosDe/aprendamosde_presup_01.aspx Transparencia fiscal.

Consultado en línea el 31 de agosto de 2014 en el siguiente link: <http://transparencia.minfin.gob.gt/transparencia/>

Presupuesto ciudadano. Consultado en línea el 31 de agosto de 2014 en el siguiente link:

http://www.minfin.gob.gt/index.php/?option=com_content&view=article&id=38&Itemid=327

Comments: We selected answer A because key terms are presented, such as what is the budget, why it is necessary, what are the governing laws, etc.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

- A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
- B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
- C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.
- D. There is no formal requirement and the executive does not engage with the public during the budget process.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuentes.

Comments: We selected answer D because formally through laws or regulations, the executive is not required to engage citizens in the preparation or execution of the budget. While there is a public hearing mechanism in Congress, it is not always implemented or it is implemented at the request of some members of the Parliament or through requests from civil society organizations but in the legislature the executive can participate through some minister or official, but it is not mandatory, sometimes officials do not attend hearings, or they are not necessarily binding.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because no formal mechanism has been established for the Executive to engage

citizens in the formulation of the budget, therefore this practice is not conducted in Guatemala. Although the Law of Community Development Councils exists, which is aimed at engaging the population in the preparation of the budget, this is at the local level (only municipality) and is not always implemented in practice, or it is a weak mechanism, that is not linked to the General Revenue and Expenditure Budget of the Government.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because the Executive does not have mechanisms to engage the citizens in the budgetary execution, it is a practice that is not followed in Guatemala.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because there is no mechanism of this kind in the Executive. Sometimes, for some specific reason the Congress holds public hearings, but this is due to requests from civil society organizations, or pressure from social movements, but they are not always implemented and the executive does not convene them.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because no mechanism of this kind has been implemented by the Executive to engage citizens.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: we selected answer D because there are no formal mechanisms for citizens engagement in the budget cycle, this practice is not conducted in the country.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- A.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- B.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.
- C.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.
- D.** No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because although the public hearing mechanism can be requested, this practice is not conducted strictly for the formulation of the budget, as is the case of the macroeconomic and fiscal framework.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the answer. The public hearing process is performed during the process of discussion and approval of the budget proposal, and attendees can only be present at the discussion and approval, but they are not

neara.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

- A.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
- C.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
- D.** No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
- E.** Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because these types of hearings are not conducted, in any case stakeholders or lobbyists can request the discussion of the budget of the entity of their interest. For instance, the Teachers Union may request a hearing regarding the budget allocated to the Ministry of Education, but it is not a practice conducted by the legislature, and it is seldom carried out.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Congress can negotiate the budget ceilings with political officials, but this is not a technical process, it is political. It is a like checks and balances, it is not a process of evaluation of the formulation, discussion and approval of the budget proposal undertaken by the legislature.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because it is not a practice conducted in the country.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- E. Not applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because no public hearings are held, this is inadmissible or is not carried out in practice.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

- A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
- B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.
- D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.
- E. Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Contraloría general de Cuentas. Denuncias. Procedimiento para presentar denuncias ante Contraloría General de Cuentas. Consultado en línea el 29 de junio de 2014 en el siguiente link: http://contraloria.gob.gt/i_den.php

Comments: We selected answer C because the mechanism to submit complaints before the SAI which can have an impact on the audit program exists; however, it is not publicly accessible and it does not promote an active participation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Citizens can make a complaint before to the Comptroller General's Office: however, during the audit process only the oversight institution can participate.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

- A.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.
- C.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.
- D.** No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.
- E.** Not applicable/other (please comment).

Guatemala

C.

Score: 33

Sources: Contraloría general de Cuentas. Denuncias. Procedimiento para presentar denuncias ante Contraloría General de Cuentas. Consultado en línea el 29 de junio de 2014 en el siguiente link: http://contraloria.gob.gt/i_den.php

Comments: We selected answer C because the mechanism exists but it is not publicly accessible and it does not promote an active participation. It can only be used to submit complaints before the SAI where citizens can be witnesses, since complaints cannot be anonymous.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

- A.** Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).
- B.** No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.
- C.** Not applicable/other (please comment).

Guatemala

B.

Score: 0

Sources: Sin fuente.

Comments: We selected answer B because apart from posting the audit report on the Comptroller's website, and being formally submitted before Congress, there are no other formal mechanisms of communication to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

- A.** Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.
- C.** Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.
- D.** No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. NOT applicable/other (please comment).

Guatemala

D.

Score: 0

Sources: Sin fuente.

Comments: We selected answer D because this practice is not carried out by the SAI.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.