

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Guatemala, September 2009**

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire*

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2008-2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2008

** Government Comments for Table 1 are available at the end of the Questionnaire*

Table 2. Key Budget Documents Used: Full Titles and Internet Links*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Exposición de General de Motivos del Presupuesto General de Ingresos Y Egresos del Estado para el Ejercicio Fiscal 2009, September 2008, http://www.minfin.gob.gt/archivos/proypre09/paginas/exposicion.htm
Executive's Budget Proposal	Presupuesto de Ingresos (Revenue Budget) http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf Presupuesto de Egresos por institución http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm
Budget Document One in Support of the Executive's Budget Proposal	Cuadros Globales (Overall Charts) September 2008, http://www.minfin.gob.gt/archivos/proypre09/documentos/cg.pdf
Budget Document Two in Support of the Executive's Budget Proposal	Costo por Ingresos Tributarios no Percibidos Debido a Exenciones Fiscales (Gasto Tributario) [Cost of Non Collected Tax Revenue from Fiscal Exemptions (Tax Expenditure)] September 2008, http://www.minfin.gob.gt/archivos/proypre09/documentos/gtributario.pdf
Budget Document Three in Support of the Executive's Budget Proposal	Resumen del Proyecto de Presupuesto de Inversión y su Financiamiento, September 2008, http://www.minfin.gob.gt/archivos/proypre09/documentos/crif.pdf
Citizens Budget	Not Produced
Enacted Budget	Presupuesto General de Ingresos y Egresos del Estado, Ejercicio Fiscal 2009. December 2008, http://www.minfin.gob.gt/archivos/presu2009/paginas/detalle.htm , http://www.congreso.gob.gt/gt/mostrar_ley.asp?id=13092 , http://www.congreso.gob.gt/archivos/decretos/2008/gtdcx72-2008.pdf

In-Year Reports	<p>Primer Informe Trimestral de Ejecución febrero-abril 2009, Released in May 2009, http://www.minfin.gob.gt/archivos/nuevo/pnere_210509.pdf,</p> <p>Informe de la Ejecución del Presupuesto de Ingresos y Egresos de Enero a Abril 2008, [January-April 2009] Released in May 2008 http://www.minfin.gob.gt/archivos/liquidacion/abril2008/index.htm</p> <p>Informe de la Ejecución del Presupuesto de Ingresos y Egresos del Estado de Enero a Agosto 2008, [January-August 2008] September 2008 http://www.minfin.gob.gt/archivos/liquidacion/agosto2008/index.htm</p> <p>Informe de la Ejecución del Presupuesto de Ingresos y Egresos de Enero a Abril 2009, [January-April] Released in May 2009 http://www.minfin.gob.gt/archivos/liquidacion/abril2009/index.htm</p> <p>Informe de la Ejecución del Presupuesto de Ingresos y Egresos del Estado de Enero - Agosto 2009, [January-August 2009] Released in September 2009 http://www.minfin.gob.gt/archivos/liquidacion/agosto09/index.htm</p>
Mid-Year Review	Not Produced
Year-End Report	<p>Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008, March 2009. http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p>
Audit Report	<p>Informe de auditoría a la Liquidación del Presupuesto General de ingresos y egresos del Estado, Ejercicio Fiscal 2008, presentado en May 2009, http://www.contraloria.gob.gt/i_docs/i_inf_gobierno08/index.htm</p>
Other Documents	<p>Proyecto de Programa de Inversión Física, Transferencias de Capital e Inversión Financiera, (Ejercicio Fiscal 2009), January 2009, http://www.minfin.gob.gt/archivos/proyproginv09/consolidado09.pdf</p> <p>Los Subsidios en el Presupuesto del Gobierno de Guatemala, July 2008, http://www.minfin.gob.gt/archivos/publicaciones/1_inf_subsidios.pdf</p>

<p>Relevant Ministries & Departments</p>	<p>Vice-ministerio de Transparencia, Ministerio de Finanzas Publicas. (Vice-Ministry of Transparency, Ministry of Finance)</p> <p>Dirección Técnica del Presupuesto, Ministerio de Finanzas Publicas (Budget Office, Ministry of Finance)</p> <p>Ministerio de Finanzas Públicas (Ministry of Finance) http://www.minfin.gob.gt/</p> <p>Secretaría de Planificación y Programación de la Presidencia (Planning and Programming Secretariat at the President's Office) http://www.segeplan.gob.gt/</p> <p>Contraloría General de Cuentas (Office of the Comptroller General of Accounts) http://www.contraloria.gob.gt/i_index.php</p> <p>Superintendencia de Administración Tributaria (Tax Administration Office) http://portal.sat.gob.gt/sitio/</p>
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*** Government Comments for Table 2 are available at the end of the Questionnaire**

Table 3. Distribution of Documents Related to the Executive's Budget Proposal*

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	No	No	No	No	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities [†]	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	No	No	No	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

*** Government Comments for Table 3 are available at the end of the Questionnaire**

Table 4. Distribution of the Enacted Budget and Other Reports*

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	No	NA	Yes	Yes
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	No	No	NA	Yes	Yes
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	No	No	NA	No	No

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

*** Government Comments for Table 4 are available at the end of the Questionnaire**

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal		
Estimates for the Budget Year and Beyond		
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Administración Central, Presupuesto Institucional (Central Government, Budget by Institution) http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u> According to meetings with the Technical Directorate of the Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	a	

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Administración Central, Presupuesto por Finalidad y Función (Central Government, Budget by Purpose and Function) http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Nonetheless, it must be noted that a new functional classification, consistent with the 2001 IMF's Manual of Statistics and Public Finance, was adopted for the fiscal year 2010.</p> <p><u>Government Comment:</u> No additional comments.</p>	a
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <p>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Administración Central, Clasificación Económica de los Recursos (Central Government, Economic Classification of Resources) http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	a

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto de Egresos por Institución (Revenue Budget, by Institution) http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It should be noted that a significant portion of the budget is classified at program level as "99 – Items non assignable to any programs" although this corresponds to a level of detail which is below the administrative unit. Therefore, the response given by the researcher seems to be appropriate.</p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Presupuesto de Egresos por Institucion, Estructura Presupuestaria, Descripción y asignación del programa. http://www.minfin.gob.gt/archivos/presu2009/inicio.htm</p>	<p>a</p>
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<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Situación financiera Aprobado [Approved] 2008, Recomendado [Recommended] 2009 and Estimado [Estimated] 2010-2011 http://www.minfin.gob.gt/archivos/proypre09/paginas/multianual.htm</p> <p><u>Comment:</u> The proposal shows the aggregate expenditure for a multi-year period to two years prior to the proposal presented in spending by institutions. Sectoral spending is not possible to obtain higher levels of detail.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Cuarta Parte, Presupuesto Multianual 2009-2011 http://www.minfin.gob.gt/archivos/presu2009/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Sexta Parte, Presupuesto Multianual 2010-2012 http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	<p>a</p>
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<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto Multianual 2009-2011 (Multi-annual budget 2009-2011) http://www.minfin.gob.gt/archivos/proypre09/paginas/multianual.htm</p> <p><u>Comment:</u> The highest detail that we have is the institutional budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Cuarta Parte, Presupuesto Multianual 2009-2011 http://www.minfin.gob.gt/archivos/presu2009/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Sexta Parte, Presupuesto Multianual 2010-2012 http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	b
<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Administración Central Presupuesto de Ingresos, Aprobado 2008 y Estimado 2009, (Central Government's Revenue Budget, Approved 2008 and Estimated 2009) http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf</p>	b

<p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." However, in the Internet link cited above by the researcher, a portion of tax revenue is not individually identified. For example, Q2.236 billion [Quetzales] appear under the item "direct taxes" and are classified as "various direct taxes" (out of a total of Q11.091 billion); and under the item "indirect taxes" Q1.05 billion are classified as "various indirect taxes" (out of Q28.304 billion). This situation makes it difficult to identify who is responsible for paying those taxes and, for this reason, the most appropriate answer is "b." In any case, it will depend on whether the IBP believes that this practice is good enough at international level, so to receive the highest mark originally chosen by the researcher.</p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/presu2009/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p> <p><u>Researcher Response:</u> I chose my answer "b" to strictly comply with the access and availability of the information requested by the IBP. I should comment that in Guatemala these items <i>should</i> be left at this loose level of identification in the budget because administrative action or tax changes take place during the process of approval by Congress. It would be unconstitutional to identify all the sources of revenue before approval.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain the consistency of the data across countries.</p>	
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Administración Central Presupuesto de Ingresos, Aprobado 2008 y Estimado 2009, (Central Government's Revenue Budget, Approved 2008 and Estimated 2009), http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf</p> <p><u>Comment:</u> According to the budget directorate at the MoF, all sources of income are</p>	<p>b</p>

identified in the proposal.

Researcher Response to this question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." However, in the Internet link cited by the researchers, a portion of non tax revenue is not individually identified. For example, Q51.7 million are classified as "Other non tax revenue" (out of a total of Q494.2 million). This situation makes it difficult to clearly determine the sources of such revenue, and for this reason the most appropriate response could be "b." In any case, it will depend on whether the IBP believes that this practice is good enough at the international level, so to receive the highest mark originally chosen by the researcher.

Government Comment: Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Presupuesto de Ingresos <http://www.minfin.gob.gt/archivos/presu2009/inicio.htm>
Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Presupuesto de Ingresos <http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

In the Budget Approval Decree, donations are broken down into "donations from foreign governments," and "donations from international organizations and institutions," but the codes and specific names of the individual donations do not appear. However, all donations do appear in detail in the Integrated Accounting System (SICOIN).

Researcher Response: I chose my answer "b" in strict interpretation of OBI methodology. Peer Reviewer Two's recommendation is appropriate.

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the data across countries.

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Situación Financiera, Recomendado 2009 y Estimado 2010 y 2011, http://www.minfin.gob.gt/archivos/proypre09/documentos/pmul.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Cuarta Parte, Presupuesto Multianual 2009-2011 http://www.minfin.gob.gt/archivos/presu2009/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Sexta Parte, Presupuesto Multianual 2010-2012 http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Presupuesto de Ingresos Tributarios Aprobado 2008, Recomendado 2009 y Estimado 2010 y 2011; Presupuesto de Ingresos No Tributarios Aprobado 2008, Recomendado 2009 y Estimado 2010 y 2011, http://www.minfin.gob.gt/archivos/proypre09/documentos/pmul.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p>	b

Peer Reviewer Two Comment: A more appropriate response to this question would be “b.” However, in the Internet link cited by the researchers, a portion of non tax revenue is not individually identified. For example, for the fiscal year 2011, Q2.448 billion under the item “direct taxes” are classified as “Others” (out of a total of Q14.829 billion), and Q2.2095 billion under the item “indirect taxes” are classified as “Others” (out of a total of Q35.33 billion). This situation makes it difficult to clearly determine who would be responsible for paying those taxes and, for this reason, the most appropriate response would be “b.” In any case, it will depend on whether the IBP believes that this practice is good enough at the international level, so to receive the highest mark originally chosen by the researchers.

Government Comment: Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Cuarta Parte, Presupuesto Multianual 2009-2011 <http://www.minfin.gob.gt/archivos/presu2009/inicio.htm>
Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Sexta Parte, Presupuesto Multianual 2010-2012
<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Researcher Response: I chose my answer “b” in strict interpretation of OBI methodology. Peer Reviewer Two’s recommendation is appropriate.

IBP Comment: IBP editors chose answer “b” to maintain the consistency of the data across countries.

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Clasificación Económica de los Recursos, http://www.minfin.gob.gt/archivos/proypre09/inicio.htm</p> <p><u>Comment:</u> The budget proposal presents the estimated debt for the fiscal period and the amount for debt service.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Presupuesto Institucional, Servicios de la Deuda Pública http://www.minfin.gob.gt/archivos/presu2009/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Presupuesto Institucional, Servicios de la Deuda Pública http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	a
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<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Administración Central, Presupuesto Asignado 2009, Finalidad y Función, http://www.minfin.gob.gt/archivos/proypre09/documentos/cg.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate source might be the institutional classification "0019 - Public Debt Servicing" because it allows the individual identification of interest payments, commissions and other expenditures. (http://www.minfin.gob.gt/archivos/proypre09/documentos/c019.pdf)</p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Presupuesto Institucional, Servicios de la Deuda Pública http://www.minfin.gob.gt/archivos/presu2009/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Presupuesto Institucional, Servicios de la Deuda Pública http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	<p>a</p>
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

Administración central Presupuesto de Ingresos, Aprobado 2008 y Estimado 2009, <http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf>

Comment:

In the proposed budget and the accompanying documents does not have detail other than the amounts of internal and external debt.

Researcher Response to this question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Presupuesto Institucional, Servicios de la Deuda Pública, <http://www.minfin.gob.gt/archivos/presu2009/inicio.htm>
Decreto 72-2008, Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal Dos Mil Nueve, artículos 47, 48, 49, 50 y 51 <http://www.congreso.gob.gt/archivos/decretos/2008/gtdcx72-2008.pdf>
Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Presupuesto Institucional, Servicios de la Deuda Pública <http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>
Junta Monetaria, Resolución JM-161-2008 <http://www.banguat.gob.gt/publica/comunica/ResJM-161-2008.pdf>

Researcher Response: I chose my answer "c" because despite the general information provided, it is not possible to see more detail on the sources described above, and this was confirmed by officials at the Technical Directorate of the Budget.

IBP Comment: IBP editors chose answer "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

C

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

Exposición General de Motivos del Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009,
<http://www.minfin.gob.gt/archivos/proypre09/documentos/cexp.pdf>

Comment:

We present general information in the summary of the "overview of reasons" (Exposición de Motivos) of the Executive's Budget Proposal, but consultations on the estimates by the Technical Directorate of the Budget are carried on with both the Central Bank of Guatemala and the Tax Authority.

Researcher Response to this question was "c"

b

Peer Reviewer One Comment: A more appropriate response to this question would be "b."

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a," because in addition to the document referenced above, the Multiannual Budget section shows the macroeconomic outlook estimated by the Banco de Guatemala [Guatemala's Central Bank], as well as the perceptions that other international organizations (ECLAC, IMF) have of the economy, variables that influence the determination of tax revenue.

Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Cuadros Globales, y Segunda parte del Proyecto 2009, Exposición de Motivos

<http://www.minfin.gob.gt/archivos/presu2009/inicio.htm>

<http://www.minfin.gob.gt/archivos/proypre09/inicio.htm>

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Segunda Parte, Exposición General de Motivos, y Cuarta Parte, Cuadros Globales

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Banco de Guatemala, principales indicadores macroeconómicos

<http://www.banguat.gob.gt/inc/main.asp?id=646&aud=1&lang=1>

Researcher Response: I chose my answer "b" because the information provided does not warrant "a."

<p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	d
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive’s budget proposal does not present information on the implementation of public policies compared with existing policies.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	d

<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive's budget proposal does not present information on the implementation of public policies compared with existing policies.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	d
Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Administración Central, Presupuesto Institucional, Ejecutado 2007, Aprobado 2008 y Asignado 2009, http://www.minfin.gob.gt/archivos/proypre09/inicio.htm</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." The Internet link cited by the researcher, which corresponds to Chart n.6 (Cuadro 6) shows some administrative units classified under a more</p>	a

general classification called "State Obligations under the responsibility of the Treasury" or "Secretariats and Other Executive's Offices". This does not allow citizens to clearly identify the amount of resources that were allocated to each administrative unit within these classifications during the previous fiscal year and, therefore, the most appropriate response could be "b." In any case, it will depend on whether the IBP believes that this practice is good enough at the international level, so to receive the highest score from the researchers.

Government Comment:

Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto por Institución
<http://www.minfin.gob.gt/archivos/pre09/inicio.htm>

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto por Institucion
<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Researcher Response: I chose my answer "b" because the level of detail of information in budget document does not warrant an "a" answer.

IBP Comment: IBP editors chose answer "a" to maintain consistency of assumptions in selecting answers across countries.

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Administración Central, Presupuesto Asignado 2009, Finalidad y Función, http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u> The proposal has functional classification of expenditures for the previous year, according to the technical directorate of the budget comes to meeting international standards.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> However, it must be noted that a new functional classification, consistent with the 2001 IMF's Manual of Statistics and Public Finance, was adopted for the fiscal year 2010.</p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Cuadros Globales y Presupuesto por Institución htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Cuadros Globales y Presupuesto por Institucion http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	<p>a</p>
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<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Clasificación Económica de los Recursos</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is suggested to use as the reference "Clasificación Económica del Gasto" in "Presupuesto de Egresos por Institución," http://www.minfin.gob.gt/archivos/proypre09/inicio.htm.</p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Cuadros Globales y Presupuesto por Institución http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Cuadros Globales y Presupuesto por Institución http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	a
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<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto de Egresos por Institución, Clasificación Económica de los Recursos, http://www.minfin.gob.gt/archivos/proypre09/inicio.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is suggested to use the reference "Destino del Gasto por Estructura Programática" in "Presupuesto de Egresos por Institución", http://www.minfin.gob.gt/archivos/proypre09/inicio.htm).</p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto por Institución http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto por Institucion, http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	a
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto de Egresos por Institución, Clasificación Económica de los Recursos, http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u> We can see the economic classification of expenditure of each of the institutions, for the previous year or BY-1, using the approved budget</p>	d

estimates rather than actual expenditure.

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Actually, for all budget classifications, the previous FY's figures always correspond to the Approved Budget for that fiscal year.

Government Comment: A more appropriate response to this question would be "c." The information for BY-1 is for the most part the same as the [Budget] initially approved; however, if during the execution phase increases have been authorized, they are incorporated and recorded into the current period's Budget (Presupuesto Vigente).

Moreover, in the "Exposición de motivos," information is updated until the first semester, at a general level.

Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Exposición de motivos y

Presupuesto por Institución

htm <http://www.minfin.gob.gt/archivos/pre09/inicio.htm>

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Exposición de motivos y Presupuesto por Institución

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Researcher Response: I chose my answer "d" because the executive's budget proposal uses figures from the approved budget for BY-1 and not the actual expenditure figures.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Administración Central, presupuesto institucional, Ejecutado 2007, Aprobado 2008 y Asignado 2009, http://www.minfin.gob.gt/archivos/proypre09/inicio.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Cuadros Globales htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Cuadros Globales http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	<p>a</p>
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24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Cuadros Globales,
<http://www.minfin.gob.gt/archivos/proypre09/documentos/cg.pdf>

Comment:

Expenditures for BY-2 presented in the executive's proposal shows a greater detail than aggregate spending.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: At an aggregate level are shown revenue and expenditures with institutional, functional and economic classification. Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Cuadros Globales [htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm](http://www.minfin.gob.gt/archivos/pre09/inicio.htm)
Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Cuadros Globales <http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

b

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Administración Central, presupuesto institucional, Ejecutado 2007, Aprobado 2008 y Asignado 2009, http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> However, the link www.minfin.gob.gt has other previous budgets. It is easy to assemble a longer time series.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Cuadros Globales htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Cuadros Globales http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	a
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26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?

- a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
- b. Yes, in most cases, prior-year data are adjusted to be comparable.
- c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
- d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

No adjustments are made to the budgets to make them comparable.

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "e" because budget classifications are universal and, therefore, do not need adjustments.

Researcher Response: I chose my answer because according to interviews with officials from the Ministry of Finance, the estimates are not adjusted to be comparable with the budget year, so we concluded "d" was the appropriate answer.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

d

27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?

- a. All tax revenues are identified individually for BY-1.
- b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
- c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
- d. No tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

Administración Central Presupuesto de Ingresos, Aprobado 2008 y Estimado 2009, <http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf>

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: As it happens for the Draft Budget's FY, a portion of the tax revenue from FY 2008 (BY-2) is not classified individually but rather as "Other Direct Taxes" (Q3.089 billion out of Q9.413 billion) and "Other Indirect Taxes" (Q1.068 billion out of Q23.670 billion). This makes it difficult to clearly identify who is responsible for paying such taxes and, therefore, the most appropriate response is "b."

Government Comment: Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto de Ingresos

[htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm](http://www.minfin.gob.gt/archivos/pre09/inicio.htm)

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto de Ingresos

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

b

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Administración Central Presupuesto de Ingresos, Aprobado 2008 y Estimado 2009, http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf</p> <p><u>Comment:</u> In the budget proposal it is possible to identify the sources of non-tax revenue for the year previous amount.</p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> As it happens for the Draft Budget's FY, a portion of tax revenue from FY 2008 (BY-2) is not classified individually but rather as "Other Non Tax Revenue" (Q25.1 million out of Q411.6 million). This makes it difficult to clearly identify the source of such revenue and, therefore, the most appropriate response is "b."</p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto de Ingresos, http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	b
<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original 	d

estimates or no BY-1 estimates are presented.
e. Not applicable/other (please comment).

Citation:

Presupuesto de Ingresos

<http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf>

Comment:

It is important to mention that for the previous fiscal year, *approved* budget data are used, rather than the executed amounts.

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a" because revenue trends for at least the first 7 months of the current year were taken into consideration to estimate revenue in the budget proposal formulation.

Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto de Ingresos

htm <http://www.minfin.gob.gt/archivos/pre09/inicio.htm>

Estadísticas Financieras de la Administración Central. Ingresos.

http://www.minfin.gob.gt/index.php?option=com_content&view=article&id=471&Itemid=114

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto de Ingresos

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Researcher Response: I chose my answer "d" because the reference used was the Draft Budget for FY 2009, which clearly uses the *approved* budget for BY-1, rather than actual or estimated values.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Administración Central, Clasificación Económica de los Recursos, Presupuesto Ejecutado 2007, Aprobado 2008 y Asignados 2009, http://www.minfin.gob.gt/archivos/proypre09/documentos/cg.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Cuadros Globales htm <u>http://www.minfin.gob.gt/archivos/pre09/inicio.htm</u> Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Cuadros Globales http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	<p>a</p>
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<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Administración Central, Clasificación Económica de los Recursos, Presupuesto Ejecutado 2007, Aprobado 2008 y Asignados 2009, http://www.minfin.gob.gt/archivos/proypre09/documentos/cg.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Cuadros Globales htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Cuadros Globales http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	<p>a</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Administración Central, Clasificación Económica de los Recursos, Presupuesto Ejecutado 2007, Aprobado 2008 y Asignados 2009, http://www.minfin.gob.gt/archivos/proypre09/documentos/cg.pdf</p> <p><u>Comment:</u> Real income in Guatemala is recorded for the year by-2, as can be seen from the table above, detailed by type of income.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Cuadros Globales htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Cuadros Globales http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	<p>a</p>
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33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

- a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
- b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
- c. Yes, but only information on the level of debt is presented.
- d. No, information related to the government debt for BY-1 is not presented.
- e. Not applicable/other (please comment).

Citation:

Administración Central, presupuesto de Ingresos, Aprobado 2008 y Estimado 2009,
<http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf>,
Deuda Pública Interna Total,
<http://www.banguat.gob.gt/inc/ver.asp?id=/imm/imm54&e=3579>,
Saldo de la Deuda Pública Externa,
<http://www.banguat.gob.gt/inc/ver.asp?id=/imm/imm50>

Comment:

It is possible to see the debt contract, debt servicing and the composition of the internal and external debt.

a

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Rather than the Banco de Guatemala, it is recommended to cite the institutional classification "0019 - Public Debt Servicing" because it is a supporting document to the executive's budget proposal, <http://www.minfin.gob.gt/archivos/proypre09/documentos/c019.pdf>.

Government Comment: Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto por Institución, Servicios de la Deuda
[htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm](http://www.minfin.gob.gt/archivos/pre09/inicio.htm)
Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto por Institución, Servicios de la Deuda
<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>
Banco de Guatemala. Principales Indicadores Macroeconómicos. Deuda Pública Interna y Deuda Pública Externa.
<http://www.banguat.gob.gt/inc/main.asp?id=646&aud=1&lang=1>

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Administración Central, Clasificación Económica de los Recursos, Presupuesto Ejecutado 2007, Aprobado 2008 y Asignados 2009, http://www.minfin.gob.gt/archivos/proypre09/documentos/cg.pdf, Deuda Pública Interna Total, http://www.banguat.gob.gt/inc/ver.asp?id=/imm/imm54&e=3579, Saldo de la Deuda Pública Externa, http://www.banguat.gob.gt/inc/ver.asp?id=/imm/imm50</p> <p><u>Comment:</u> Actual data or executed can be seen in the proposal, the executive for the year BY-2</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Cuadros Globales http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Cuadros Globales http://www.minfin.gob.gt/archivos/proypre10/inicio.htm Banco de Guatemala. Principales Indicadores Macroeconómicos. Deuda Pública Interna y Deuda Pública Externa. http://www.banguat.gob.gt/inc/main.asp?id=646&aud=1&lang=1</p>	<p>a</p>
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Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Primer Informe sobre Política fiscal en Guatemala, February 2008, http://www.minfin.gob.gt/archivos/publicaciones/1_inf_13_feb_08.pdf</p> <p><u>Comment:</u> in Guatemala, the report focuses on is the first to recognize and show generally a floating debt, which in accordance with the legislation does not allow expenses to program or run if you do not have a funding source</p> <p><u>Researcher Response to this question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." No information on extra-budgetary funds, known as "floating debt," is presented in the executive's budget proposal or in its supporting budget documents. In addition, to support the answer, the researcher cites a document that is <i>not</i> part of the executive's budget proposal or its supporting documentation.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." Under the Organic Budget Law, all revenue and expenditure must be included into the Budget and, therefore, if there were extra-budgetary resources, they would not be reported in the budget, and that would make it impossible to present them in either detailed or aggregate form.</p> <p><u>Researcher Response:</u> I chose my answer "d" in agreement with Peer Reviewer two.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d
<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. 	b

<p>c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Transferencias, http://www.minfin.gob.gt/index.php?option=com_content&view=category&id=2&Itemid=120 Asignación presupuestaria de la entidad por tipo de gasto, grupo, región, fuente de financiamiento: http://www.minfin.gob.gt/archivos/proypre09/documentos/c018.pdf</p> <p><u>Comment:</u> At the present time, the finance ministry has a site showing transfers made to the budget period mentioned without IMPACT and measuring the effectiveness of it. The population benefited and in regard to the proposal of the executive shows the beneficiary of the transfer without much discussion.</p> <p><u>Peer Reviewer One Comment:</u> It is important to note that the approved budget is a law of the Republic. Sometimes, it “locks” the funds, so that the Executive must request approval from the Legislature to make inter-ministerial transfers. That is not the case for the 2009 Budget, which frees up the Executive to make such transfers.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto por Institución, Obligaciones del Estado a cargo del Tesoro, Descripción de los Subprogramas, y Asignación Presupuestaria de la Entidad, por Tipo de Gasto, Grupo, Renglón y Fuente de Financiamiento htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto por Institución, Obligaciones del Estado a cargo del Tesoro, Descripción de los Subprogramas y Asignación Presupuestaria de la Entidad, por Tipo de Gasto, Grupo, Renglón y fuente de Financiamiento. http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <p>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Transferencias,</p>	<p>b</p>

<p>http://www.minfin.gob.gt/index.php?option=com_content&view=category&id=2&Itemid=120 Asignación presupuestaria de la entidad por tipo de gasto, grupo, reglón, fuente de financiamiento: http://www.minfin.gob.gt/archivos/proypre09/documentos/c018.pdf</p> <p><u>Comment:</u> Executive's proposal shows transfers and receiving units, as well as the amounts without great detail.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Once again the information is expressed as amounts of financial resources, but is lacking details that could be considered important, such as the criteria used to define the amount of the transfer. The response will depend on the criteria used by the IBP to identify what is considered as "important details" and make responses comparable across countries</p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto por Institución, Ministerio de Comunicaciones, Infraestructura y Vivienda, Asignaciones de la categoría programática htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto por Institución, Ministerio de Comunicaciones, Infraestructura y Vivienda, Asignaciones presupuestarias de la categoría programática http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Administración Central, Clasificación Económica del Gasto, ejecutado 2007, Aprobado 2008 y asignado 2009 http://www.minfin.gob.gt/archivos/proypre09/documentos/cg.pdf,</p> <p><u>Comment:</u> Executive's proposal shows the depreciation as deficiencies of the Bank of Guatemala without going into detail.</p> <p><u>Researcher Response to this question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p>	<p>d</p>

Peer Reviewer Two Comment: It must be noted that in the document cited by the researcher, no quasi-fiscal activities (corresponding to the Bank of Guatemala's operational losses or the so-called "floating debt") appear for FY 2009: therefore, the most appropriate response could be "d." In any case, it will depend on whether the IBP considers that this practice is good enough at the international level, so to maintain the answer originally chosen by the researcher.

Government Comment: A more appropriate response to this question would be "a." Yes, information on the quasi-fiscal deficit covered by the government is presented. The Central Bank's quasi-fiscal are included, as required by the Organic Budget Law, and losses dating two years prior to the budget year in question are also reported. If there exists a quasi-fiscal deficit, it is accounted for as "Amortization of the Bank of Guatemala's net deficit" within the heading "Public Debt Servicing."

Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto por Institución, Servicios de la Deuda

<http://www.minfin.gob.gt/archivos/pre09/inicio.htm>

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto por Institución, Servicios de la Deuda

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Researcher Response: I chose my answer "d" in agreement with Peer Reviewer Two.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information was found</p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c." Financial assets were not held for the year in question. Accounting-wise this is shown in the balance sheet. Liquidación del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2008 htm http://www.minfin.gob.gt/archivos/pre09/inicio.htm</p> <p><u>Researcher Response:</u> I chose my answer "d" because the reports are of a general nature and do not show a specific section for financial assets.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e" because no non-financial assets were held for the year in question. Accounting-wise it is shown in the balance sheet.</p> <p><u>Researcher Response:</u> I chose my answer "d" because the reports are of a general nature and do not show a specific section for financial assets.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	d

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information was found.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Liquidación del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/106.pdf</p>	<p>d</p>
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<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> http://www.minfin.gob.gt/archivos/proypre10/inicio.htm A more appropriate response to this question would be "b." In the multi-year budget, information on the amount of [social security] pensions and retirement pensions for government employees for BY and BY+2 is presented. The information can be found in the "Situación Financiera", under the heading "Prestaciones de la Seguridad Social."</p> <p><u>Researcher Response:</u> I chose my answer "d" because an estimate of the state's annual contribution to social security is made, but no estimates and detailed analysis of the pension amounts and future estimates are presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto de ingresos http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf</p> <p><u>Comment:</u> Detailed information on donations is shown in the revenue part of the executive's budget proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Donor assistance included in the budget can be viewed in real time in the Sistema de Contabilidad Integrada (Integrated Accounting System) – SICOIN. See: Sistema de Contabilidad Integrada (SICOIN), Ejecución de Gasto, Reportes, https://sicoin.minfin.gob.gt/sicoinweb/menu/index.html</p>	<p>a</p>
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<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Gasto Tributario, http://www.minfin.gob.gt/archivos/proypre09/documentos/gtributario.pdf</p> <p><u>Comment:</u> In the executive's proposal a description of tax expenditures and relevant estimates are presented.</p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The executive's budget proposal includes extensive information on tax expenditures.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." Even though a brief narrative discussion and quantitative estimates are presented, the purpose, duration and target population of each such measure is not described in any detail; therefore, a more appropriate response would be "b."</p> <p><u>Government Comment:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Gasto Tributario http://www.minfin.gob.gt/archivos/presu2009/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Gasto Tributario http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p> <p><u>Researcher Response:</u> I chose my answer "a" because the information included allows an overview of tax incentives.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	a
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46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

- a. All earmarked revenues are identified individually.
- b. At least two-thirds of, but not all, earmarked revenues are identified individually.
- c. Less than two-thirds of earmarked revenues are identified individually.
- d. No earmarked revenues are identified individually.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The Constitution of the Republic of Guatemala establishes that the budget must include estimates of *all* revenues. In addition, some regular legislation expressly defines the purpose of certain revenue, which means that their purpose must be clearly identified in the budget.

Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuatitativo, Presupuesto de Ingresos

<http://www.minfin.gob.gt/archivos/presu2009/inicio.htm>

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto de Ingresos

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Researcher Response: I chose my answer "c" because the information is not detailed.

IBP Comment: IBP editors chose answer "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

C

47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

- a. One percent or less of expenditure is dedicated to secret items.
- b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

After consulting with officials of the Budget Directorate and Controller General of Accounts, it has been assessed that the resources devoted to these cases do not exceed one percent.

Researcher Response to this question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." after the criteria of lower level officials. It's all depends on the *Ministerio de la Defensa's* executed budget.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "e." Secret items are not programmed [do not exist], and therefore there are no confidential or secret expenditures.

Researcher Response: I chose my answer "a" because in Guatemala, secret expenditures are not taken into account; however, security and intelligence expenditures are not released in detail, but in a rather general aggregate form; therefore, it is recommended to keep the original response.

IBP Comment: IBP editors chose answer "a" to maintain the consistency of the data across the countries. The question is not asking about the *level* of disaggregation, therefore answer "a" is still appropriate.

a

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Although it was suggested to the executive, a report is not [yet] made, linking the impact/outcome of the various government's policies with the budget.</p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." There is a set of policy goals in the budget documentation.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." Note that, for some institutions, information on policy objectives, along with the allocated budget, is presented. See, for example, the Ministry of Education: it presents objectives, goals and budget allocations for primary education. The response given by the researcher does not recognize the progress made by some [government] institutions.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c." The "exposicion general de motivos" presents a description of the strategic guidelines and policy priorities for the fiscal year. Information on Strategic and Operational Annual Planning of various entities can be requested to the relevant institution, as required by Article 30 – On Public Nature of Administrative Acts, in the <i>Constitution of the Republic of Guatemala</i>, and the Law on Access to Public Information (Decree 57-2008 of the Congress of the Republic). Each institution incorporates the programmed goals into their respective Annual Operational Program, for which the Presidency's <i>Secretaria Planificación y Programación</i> provides the respective advisory services. However, this information is also included in the budget, in the introductory section for each institution, and the goals are reported in the SICOIN. Based on the example included in the <i>Guide to the Open Budget Questionnaire</i>, medium-term policy goals linked to the budget are not included. Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuatitativo, Presupuesto de Egresos por Institución, Aspectos Generales, Marco Estratégico http://www.minfin.gob.gt/archivos/presu2009/inicio.htm</p>	C

Sistema de Contabilidad Integrada (SICOIN)

<https://sicoin.minfin.gob.gt/sicoinweb/menu/indexform.aspx>

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto de Egresos por Institución, Aspectos Generales, Marco Operativo

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Administración Central, Proyecto de Presupuesto de Ingresos y Egresos, Exposición General de Motivos.

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Researcher Response: I chose my answer “c” because even if the answer seems strict, the resource distribution through budget ceilings, the changes made by the Congress of the Republic for political purposes, and the transfers made over the course of budget execution – all these elements change the original meaning of the budget, and the objectives are *not* translated into impact indicators to show expenditure effectiveness and adherence to the policies initially defined by the government for the period in question; and there is no report specifically linking the policies with the allocated resources and the changes during execution.

IBP Comment: IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not presented.</p> <p><u>Researcher Response to this question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.” Information on Strategic and Operational Annual Planning of various entities can be requested to the relevant institution, as required by Article 30 – On Public Nature of Administrative Acts, in the <i>Constitution of the Republic of Guatemala</i>, and the Law on Access to Public Information (Decree 57-2008 of the Congress of the Republic). Global information is presented in the multi-annual budget.</p> <p><u>Researcher Response:</u> I chose my answer “d” because there is no comparative analysis of the policies and their relationship to the budget, and impact/execution indicators are not used.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). 	C

Citation:

Comment:

In the executive's budget proposal, this information is not detailed or presented.

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." As previously mentioned, some non-financial information is presented for some institutions. Examples would be goals for some programs and information about the number of positions filled to provide specific services (in individual ministries, i.e. Ministry of Education, Ministry of Public Health and Assistance and the Ministry of Governance). The researcher's initial response "d" does not recognize the progress made in some institutions.

Government Comment: Some Ministries do present some information; however, this same information is supposed to appear in the Annual Operational Program – POA. And only general information is presented in the budgets.

Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuantitativo, Presupuesto de Egresos por Institución, Aspectos Generales, Marco Estratégico

<http://www.minfin.gob.gt/archivos/presu2009/inicio.htm>

Integrated Accounting System Sistema de Contabilidad Integrada (SICOIN)

<https://sicoin.minfin.gob.gt/sicoinweb/menu/indexform.aspx>

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto de Egresos por Institución, Aspectos Generales, Marco Operativo

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Researcher Response: I chose to keep the original answer "d." If the strict definition of the term 'beneficiaries' is considered, one would come to the previous reasoning, that there are no expenditure indicators that show estimates of potential beneficiaries, impact and/or quality of expenditure. At the end of the period, budget execution is taken into account, but there is no section describing the impact of budget execution on the beneficiaries.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Sistema de Contabilidad Integrada (SICOIN) https://sicoin.minfin.gob.gt/sicoinweb/menu/indexform.aspx In the Integrated Accounting System (SICOIN), the various entities report on their progress which can, therefore, be consulted in real time. In addition, the Annual Law approving the Budget establishes that such reporting must be made.</p>	d
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto de Egresos por Institución, http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u> The executive's budget proposal presents few institutions with general indicators such as in the Ministry of Education and Ministry of Agriculture, Livestock and Food.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> In 2009 and prior years, efforts have been made to build indicators; however more time I required to move forward in this area. Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2008, http://www.minfin.gob.gt/archivos/presua2008/inicio.htm</p>	c

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto de Egresos por Institución, http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u> The executive's budget proposal does not include detailed indicators. Moreover, not all institutions have indicators. They are aggregated, generalized and not very specific.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> In 2009 and prior years, efforts have been made to build indicators; however more time I required to move forward in this area. Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2008, http://www.minfin.gob.gt/archivos/presua2008/inicio.htm</p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto de Egresos por Institución, http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p><u>Comment:</u> Indicators are general, and not used in conjunction with specific goals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> In previous years, indicators were related to goals. Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2008, http://www.minfin.gob.gt/archivos/presua2008/inicio.htm</p>	d

<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no report assessing the impact of policies promoting poverty alleviation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comments:</u> Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuatitativo, Presupuesto de Egresos por Institución, Aspectos Generales, Marco Estratégico, y Cuadros Globales, http://www.minfin.gob.gt/archivos/presu2009/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto de Egresos por Institución, Aspectos Generales, Marco Operativo, y Cuadros Globales, Clasificación prioritaria de techos presupuestarios http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>	d
Additional Key Information for Budget Analysis & Monitoring	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <p>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p>	a

<p><u>Citation:</u> Impuesto legislación tributaria http://portal.sat.gob.gt/sitio/index.php/leyes/impuestos.html</p> <p><u>Comment:</u> The public is aware that tax law is being in force; but a document that integrates information and conditions for each rate was not found.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Superintendencia de Administración Tributaria http://portal.sat.gob.gt/sitio/index.php/leyes/impuestos.html</p>	
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57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
- c. Yes, some analysis is presented, but it lacks important details.
- d. No analysis on the distribution of the tax burden is presented.
- e. Not applicable/other (please comment).

Citation:

Superintendencia de Administración Tributaria, Composición de la Recaudación Acumulada al 30 de noviembre del año 2009, [Composition of Cumulative Collected Tax, as of November 30, 2009] <http://portal.sat.gob.gt/sitio/estadisticas/Prueba/COMP%20TOTAL%202007.htm>, <http://portal.sat.gob.gt/sitio/index.php/esat/estadisticas/47-estadisticas-tributarias/335-recaudacion-tributaria-historica-del-gobierno-central.html>

Comment:

Researcher Response to this question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." There are estimates of the tax burden, but not of the distribution of tax burden.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Yes, extensive information is available to the public, and includes a detailed analysis of the distribution of the tax burden; moreover, in the revenue section of the budget, taxes are explained in detail.

Superintendencia de Administración Tributaria, Estadísticas Tributarias, e Indicadores Tributarios

<http://portal.sat.gob.gt/sitio/index.php/esat/estadisticas/47-estadisticas-tributarias/334-recaudacion-tributaria-2009.htm>

<http://portal.sat.gob.gt/sitio/index.php/esat/estadisticas/47-estadisticas-tributarias/336-indicadores-tributarios.html>

Researcher Response: I chose to keep the original answer "b" because there is information on the tax burden and its composition, presented in different ways, but there is no written explanation of how it is shaped and how it varies, in other words, there is no basic explanation for the public.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

b

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Congreso de la República http://www.congreso.gob.gt/archivos/decretos/2009/DCX0262009CCLXXXVII064GT.pdf</p> <p><u>Comment:</u> In the case of loans to finance the budget, conditions by lenders can be identified because they should be approved by the Congress of the Republic.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Loans granted by international organizations are authorized by Decree of the Congress of the Republic. Important information is included on the loans granted and some of their conditions. The Decree is published in the Central American Gazette (Diario de Centro America). Greater detail is presented in the loan agreements themselves. See the website of the Congress of the Republic of Guatemala (Congreso de la República de Guatemala): www.congreso.gob.gt</p>	<p>b</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." In addition, information about the support granted is presented in the web pages of the international organizations. It is also possible to consult the Presidency's Secretariat for Planning and Programming (Secretaría de Planificación y Programación) about such information, because, given its managerial role in this area, it is the entity that is most familiar with the conditions associated with donor assistance. The <i>Secretaria</i> has made available to the public its Database on Assistance for Development (DAD), here: http://dad.segeplan.gob.gt/dad/. In this website detailed information is presented on international cooperation projects.</p> <p>Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Segunda Parte, Detalle Cuatitativo, Ingresos http://www.minfin.gob.gt/archivos/presu2009/inicio.htm</p> <p>Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Segunda Parte, Exposición General de Motivos, e Ingresos http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p> <p><u>Researcher Response:</u> I chose my answer "c" because relevant information is not always, nor completely available to the public.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>C</p>
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> Exposición de General de Motivos del Presupuesto General de Ingresos Y Egresos del Estado para el Ejercicio Fiscal 2009, septiembre de 2008, http://www.minfin.gob.gt/archivos/proypre09/documentos/cexp.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a," because the executive summary is the "exposición de motivos". Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Primera Parte, Exposición de Motivos, y Segunda Parte, Detalle Cuatitativo, Cuadros Globales http://www.minfin.gob.gt/archivos/presu2009/inicio.htm Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Segunda Parte, Exposición General de Motivos, y Cuarta Parte, Detalle Cuantitativo, Cuadros Globales http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p> <p><u>Researcher Response:</u> I chose my answer "c" because the IBP's criteria to consider a document a "budget summary" are not fully met in the cited document.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	C
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61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?

- a. Yes, it publishes a citizens budget that is very informative.
- b. Yes, it publishes a citizens budget that is somewhat informative.
- c. Yes, but the citizens budget is not very informative.
- d. No, it does not publish a citizens budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

Not Produced

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The Ministry of Finance has made an initial effort in the formulation of the 2010 draft budget, through an exercise of participatory budgeting in Quetzaltenango. However, such draft budget was not approved by the Congress of the Republic, and consequently the 2009 Budget remained in force for BY 2010. Additionally, the Ministry of Finance has made available to its citizens the "Citizen Consultation Portal", which includes, among other things, the document "Learning the budget basics", which explain concepts in a simple language. This portal is a place for citizens to make any query they wish. However, a Citizens Budget is not formally released.

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Detalle Cuantitativo, Presupuesto Participativo Quetzaltenango

<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Aprendiendo aspectos básicos sobre el Presupuesto ("Learning the basics about the budget")

http://consultaciudadana.minfin.gob.gt/Paginas/AprendamosDe/aprendamosde_presup_descargas.aspx

d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> Manual de Clasificación Presupuestaria para el Sector Público de Guatemala, http://www.minfin.gob.gt/archivos/manuales/doc02.pdf</p> <p><u>Comment:</u> The Ministry of Finance has a manual that contains, among other things, a section that defines the terms used in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Portal de Transparencia, Conceptos y Definiciones Económicas: http://transparencia.minfin.gob.gt/transparencia/ Portal de Consulta Ciudadana, Aprendiendo aspectos básicos sobre el presupuesto: http://consultaciudadana.minfin.gob.gt/Paginas/AprendamosDe/aprendamosde_presup_descargas.aspx</p>	a
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> Decreto Número 27-2008, Ley de Acceso a la Información Pública, http://www.minfin.gob.gt/archivos/decreto_5708.pdf</p> <p><u>Comment:</u> The Constitution of the Republic of Guatemala, Articles 30 and 31 deals with the openness of public administration and access to state archives and records. However, it required the approval of a specific law for access to information passed in 2008 to ensure disclosure of information. It has contributed to a more transparent country and it will take us a while to become a truly transparent county.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> In accordance with the Decree No. 57-2008, Law on Access to Public Information, the Ministry of Finance has made available to the citizens, on its web page, the System of Access to Information (Sistema de Acceso a la Información), through which public information is presented in accordance with the legal provisions, and which allows people to submit queries through email or the so called "ventanilla única de información." Página del Ministerio de Finanzas Públicas: portal "Ley de Acceso a la Información Pública" - http://www.minfin.gob.gt/lai_p_mfp/index.html.</p>	a
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> As mentioned in the previous answer, by law all individuals must have access to information. However, this is a process that will take some years, since in some banks and the agencies it is still difficult to access detailed information.</p> <p><u>Researcher Response to this question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Additional citation: SICOIN-WEB portal (https://sicoi.minfin.gob.gt/sicoiweb/login/frmlogin.htm). This source shows a greater level of disaggregation than the executive's budget proposal.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." Responses "a-d" are not applicable because the Integrated Accounting System (SICOIN) does make disaggregated financial information available for all programs in greater detail, and the information is available in real time. This information includes also national security and military intelligence programs. On the other hand, according to the Law on Access to Public Information, any information can be requested, and within 10 business days it is provided through the Public Information Units (Unidades de Información Pública).</p> <p><u>Researcher Response:</u> I chose my answer "b" because the SICOIN portal is a good tool, but too specialized and not of public domain.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b
<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?</p>	b

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

The comment is similar to that in the previous question.

Researcher Response to this question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "e." In the Integrated Accounting System (SICOIN) a follow-up/monitoring module is included: there each entity reports on the progress towards the goals that each institution programmed for the fiscal year; and this can be consulted in real time. This information includes also national security and military intelligence programs. In addition, within the framework of the Law on Access to Public Information, any citizen can request to the relevant institution the non-financial information pertaining to the public expenditure of that entity. See: Sistema de Contabilidad Integrada (SICOIN), usuario prensa, clave prensa, ejecución de gastos, seguimiento físico
<https://sico.in.minfin.gob.gt/sico.inweb/menu/indexform.aspx>

Researcher Response: I chose my answer "b" because the Law on Access to Information requires that all governmental and non governmental entities using state resources make available to the public information on personnel and service contracts that are executed using those resources, as well as the list of beneficiaries for programs targeting a specific part of the population.

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

Section Three: The Budget Process

<p>The Budget Process</p>	
<p>Executive's Formulation of the Budget</p>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 171 of the Constitution of Guatemala - Otras atribuciones del Congreso, literal b).</p> <p><u>Comment:</u> The executive's budget proposal is sent to Congress one hundred twenty days before the start of the fiscal year and if determined by law.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The Constitution of the Republic states that the Congress has the power to approve, change and reject the Budget, and for that purpose, the Executive must submit the draft budget "120 days before the beginning of the fiscal year." Moreover, the Decree No. 101-97 (Organic Budget Law, Article 23) establishes that the Executive shall submit the Draft Budget to the Congress "no later than September 2 of the year prior to the year in which it will come into effect." Constitución Política de la República de Guatemala, artículo 171, literal b) http://www.congreso.gob.gt/Pdf/Normativa/Constitucion.PDF Decreto No. 101-97, Ley Orgánica del Presupuesto, art. 23 http://transparencia.minfin.gob.gt/transparencia/BibliotecaDigital/Documentos/LOPy%20Reg.pdf</p>	<p>a</p>

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>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).</p> <p><u>Citation:</u> Reglamento de la Ley Orgánica del Presupuesto, Acuerdo Gubernativo 240-98, http://www.mintrabajo.gob.gt/org/leyes-y-convenios/leyes-ordinarias/reglamento-de-la-ley-organica-de-presupuesto</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The Budget Strategy is produced and distributed to the different institutions of the executive branch, and among other things, it establishes dates, responsibilities and activities to be conducted during the budget process. Given that it is an ever-changing working document, it is not released.</p>	<p>a</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> In practice, even though the deadline for the submission of the draft budget to the Congress is met, sometimes some institutions do not meet the scheduled deadline to submit their own draft budget to the Ministry of Finance. Therefore, the researcher should cite the source through which compliance with the deadlines was verified and/or determined for all institutions of the executive branch.</p> <p><u>Government Comment:</u> No additional comments.</p>	<p>a</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive 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 very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Diputado (Congressman) Walter Felix</p> <p><u>Comment:</u> During the budget formulation stage, the executive does not hold any hearings or meetings with members of Congress of the Republic.</p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." The executive submits the draft budget to the Congress of the Republic on September 2 of each year, which is when the budget formulation stage ends. As of that date, the Congress begins the process of discussion of the draft budget until November 30. In addition, should it be deemed appropriate, it engages in consultations and working meetings with any ministries it deems pertinent. Subsequently, it approves rejects or changes the draft budget, based on the power it enjoys through the Constitution of the Republic of Guatemala (Article 171), and issues the respective decree.</p> <p><u>Researcher Response:</u> I chose my answer "d" because Legislators and officials of the Technical Office of Budget were consulted and [it was confirmed that] hearings to address budget priorities are not conducted as part of budget formulation process.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	d
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. 	C

e. Not applicable/other (please comment).

Citation:

Comment:

The Budget Directorate, together with the Ministry of Planning and Programming of the Presidency, conducted a series of meetings with the Development Councils in the early months of the year in order to raise awareness of the policy formulation of the budget for the following period.

Researcher Response to this question was "b"

Peer Reviewer One Comment: Furthermore there are negotiations between city mayors and the Secretaría de Panificación y Programación de la Presidencia for the "listado geográfico de obras" (prioritizing of the government's investment).

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Over the years, as has been mentioned in previous editions and this time by the researchers, consultations are limited to the Councils of Development to discuss their own Budget. These consultations do not have a bearing on the rest of the budget process. Therefore, we must keep the same response as in previous years in light of the fact that this situation has not changed. A lo largo de los años, tal como ha sido mencionado en los cuestionarios de las ediciones anteriores y en esta ocasión por los investigadores de esta edición, las consultas se limitan a los Consejos de Desarrollo para discutir en torno a su propio presupuesto. Esta consultas no influye en resto del proceso presupuestario. Por lo tanto, se debe mantener la misma calificación que en años anteriores debido a que no ha cambiado esta situación.

Government Comment: One form of citizen inclusion, in addition to the Development Councils participation, was the "Governing with the People Program" event, held in Quetzaltenango in June 2009, when a participatory exercise was conducted with the population to prioritize programs and projects to be included in the 2010 draft budget. It must be clarified that the draft budget 2010 was not approved by the Congress of the Republic and, therefore, the 2009 budget kept being enforced.

Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, Cuarta Parte, Presupuesto Participativo Quetzaltenango
<http://www.minfin.gob.gt/archivos/proypre10/inicio.htm>

Researcher Response: I chose my answer "c" in agreement with Peer Reviewer Two.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not generate a pre-budget statement.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	<p>d</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Not Produced</p> <p><u>Researcher Response to this question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Answer “e” is considered appropriate because the preliminary document is not produced.</p> <p><u>Researcher Response:</u> I chose my answer “d” to keep consistency with the criteria of the IBP, because such document is not produced in Guatemala.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Not Produced</p> <p><u>Researcher Response to this question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> We believe that “e” is the most appropriate response because the preliminary document is not generated.</p> <p><u>Researcher Response:</u> I chose my answer “d” to keep consistency with the criteria of the IBP, because such document is not produced in Guatemala.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> Article 171 of the Constitution of Guatemala - "Otras atribuciones del Congreso" [Other Powers of the Congress], literal b).</p> <p><u>Comment:</u> The executive must submit the proposed budget to Congress hundred and twenty days prior to the date the fiscal year shall begin.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The Constitution of the Republic establishes the power of the Congress to approve, change and reject the Budget, and for that purpose, the Executive must submit the draft budget "120 days before the beginning of the fiscal year." Moreover, the Decree No. 101-97, the Organic Budget Law (Article 23) establishes that the Executive shall submit the Draft Budget to the Congress "no later than September 2 of the year prior to the year in which the budget will be enforced." Constitución Política de la República de Guatemala, artículo 171, literal b) http://www.congreso.gob.gt/Pdf/Normativa/Constitucion.PDF Decreto No. 101-97, Ley Orgánica del Presupuesto, artículo 23 http://transparencia.minfin.gob.gt/transparencia/BibliotecaDigital/Documentos/LOPy%20Reg.pdf</p>	a
<p>75. 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?</p> <ol style="list-style-type: none"> 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. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). 	c

Citation:

Comment:

Researcher Response to this question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The budgetary committee holds public hearings with executive officials and some citizens.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." The Congress' Finance Committee is in charge of issuing the report on the draft budget; however, prior to doing so, should it deem it appropriate, any meetings considered necessary with Ministries and/or Secretaries can be scheduled and held. Also, if a particular commission requests so, meetings are held to discuss the content of the draft budget, and these can be convened by any of the interested parties. Likewise, press conferences can be called. Other congressional committees, such as Economy and Foreign Trade Committee, hold meetings on the content of the budget proposal.

Researcher Response: I chose to keep answer "d:" several legislators were consulted and they concurred that it is not a common practice to hold hearings in which the public takes part, or in which the macroeconomic structure of the draft budget is discussed.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries. See two journalistic sources http://www.congreso.gob.gt/gt/ver_noticia.asp?id=9508; http://www.congreso.gob.gt/gt/ver_noticia.asp?id=9275;
The first article clearly documents public hearings where testimony from the executive is heard. Since broad participation is not warranted and no actual testimony is heard from the public or civil society, the answer must be "c."
In addition, a section in the Latin American Transparency Index refers to these meetings in congress. They take place, however they may be insufficient: journalists are invited to document, but broad CSO participation unfortunately does not take place.

76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The budgetary committee holds public hearings with executive officials and some citizens.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c." The Congress' Finance Committee has the power to hold working meetings with any authorities of the Ministries and/or Secretariats it deems appropriate, as well as to decide on whether to make these meeting public or not, and to decide whether or not to invite the media. This is a dynamic process and can change from year to year, based on the Congress' decision.

Researcher Response: I chose my answer "d" because The congressional commission charged with giving advice to the draft budget, does not hold public hearings to discuss budget issues. One could make specific appointments with officials of a ministry, but they are private.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries. See comment in Question 75.

C

77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
- c. Yes, a limited number of hearings are held in which testimony from the public is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The budgetary committee holds public hearings with executive officials and some citizens, but the citizens' selection depends on the committee and is very restrictive.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c." The Congress of the Republic has the power to hold any hearings with any institution that may be required, and they can either be open to the public or not, as determined by Congress, as it is a dynamic process that changes from year to year.

Congreso de la República, audiencia pública (public hearing)

http://www.congreso.gob.gt/gt/ver_noticia.asp?id=9508

http://www.congreso.gob.gt/gt/ver_noticia.asp?id=9275

Researcher Response: I chose my answer "d" because the congressional commission charged with giving advice to the draft budget, does not hold public hearings to discuss budget issues. One could make specific appointments with officials of a ministry but they are private.

IBP Comment: IBP editors chose answer "c" in light of Peer Reviewer One comment, and to maintain the consistency of the assumptions used in selecting answers across the countries.

C

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Generally press conferences are held and statements are made by members of the Congress, interested subgroups, and Congress Committees.</p>	<p>d</p>
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79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?

- a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.
- b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.
- c. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c." Through the Finance Committee, the Congress of the Republic receives all information on the budget; nonetheless, it should be clarified that there are no secret expenditures relating to national security or military intelligence, because the draft budget specifies programs, allocations, sources of financing, and expenditure line items that are planned for military expenditures. Should further detail be required, the Congress can request information and convene working meetings with the institution in charge of the national security and military intelligence; officials will only refrain from reporting on what the Constitution explicitly prohibits to report in the area of national security.

Researcher Response: I chose my answer "b" to be consistent with the reality of the country, we recommend maintaining "b" as the response.

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

b

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. No, the legislature does not have any authority <i>in law</i> to amend the budget. Not applicable/other (please comment). <p><u>Citation:</u> Art 171.- Otras atribuciones del Congreso, literal b), Constitución Política de la República de Guatemala.</p> <p><u>Comment:</u> It also the authority of the Congress of the republic to approve, amend or reject the budget revenues and expenditures of the State.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The Political Constitution of the Republic of Guatemala, in article 171 (section b.), regarding the powers of the Congress, states that it is the duty of the Congress to “approve, change or reject, within – at the latest - thirty days prior to the date in which the new Budget must come into force. The Executive must submit the draft Budget to the Congress 120 days before the beginning of the fiscal year. If when the fiscal year begins, and the budget has not yet been approved by the Congress, the previous year’s budget shall be enforced, and may be modified or adjusted by the Congress...”</p>	a
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals or the approved budget is not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Decreto 72-2008, Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal Dos Mil Nueve, http://www.minfin.gob.gt/archivos/decreto_7208.pdf</p> <p><u>Comment:</u> The budget adopted by the congress of the republic does not provide detailed information at the program level. Expenditure is listed by institution and function, and investment institution, as well as for the</p>	a

<p>provision of public debt.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The decree enacted by the Congress of the Republic and cited by the researcher includes information on what is defined as “program” in the <i>Guide to the Open Budget Questionnaire</i>; in other words, any level of detail below an administrative unit, ministry or department. Additionally, at the beginning of the fiscal year, the Ministry of Finance releases a detailed document on the Budget approved by the Congress of the Republic (see the link identified by the researcher in table 2 for the Enacted Budget) which makes it possible for the legislature to hold the Executive accountable to whether the budget priorities are fulfilled or not, in the spirit of this question. For this reason, it is suggested that the researcher also includes as reference the link of the Approved Budget that is released by the Ministry of Finance.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” The decree approving the budget includes details at program level.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	
Executive’s Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Reports are released every four months according to the requirements of the Constitution of the Republic of Guatemala. However, there is day-by-day and monthly information that can be consulted through the Integrated Accounting System (SICOIN), available on the web page of the Ministry of Public Finances. Specifically for the Congress of the Republic, the Constitution establishes that copies of the reports on budget execution must be released every four months.</p>	C

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero-Abril 2009 http://www.minfin.gob.gt/archivos/liquidacion/abril2009/9.pdf Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> Cuarto Informe sobre Política Fiscal (Fourth Report on Fiscal Policy) http://www.minfin.gob.gt/archivos/prensa/infor4_polfiscal.pdf</p> <p><u>Comment:</u> Such reports do not get to program-level detail, but they do get to a sufficient level of detail.</p> <p><u>Researcher Response to this question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p>	b

Peer Reviewer Two Comment:

Government Comment: We believe the letter “a” [is the correct response], because actual and reported revenue execution is presented, by section and type, type and source of financing, entity and type. Also presented are budgeted and actual expenditure, by type and group of expenditure, entity and type of expenditure, entity and source of financing, region and type of expenditure, function and purpose, as well as transfers to social funds, and constitutionally required contributions, bond transactions and accounts [receivable and payable] ledgers and the respective executive summary. Nonetheless, it is necessary to clarify that the different levels can be consulted in the SICOIN [Integrated Accounting System], including those mentioned in the question, that is, administrative unit, program, department, and other levels of the expenditure structure.

Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero-Abril 2009

<http://www.minfin.gob.gt/archivos/liquidacion/abril2009/9.pdf>

Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008

<http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm>

Researcher Response: I chose my answer “b” because unlike other years, the report makes a greater effort to achieve a greater level of detail, but it still lacks detail.

IBP Comment: IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Cuarto Informe sobre Política Fiscal http://www.minfin.gob.gt/archivos/prensa/infor4_polfiscal.pdf, Situación Financiera de la Administración Central 2009http://www.minfin.gob.gt/archivos/estadisticas/doc3.pdf,</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> As mentioned above, execution at all levels of expenditure can be consulted in the Integrated Accounting System (SICOIN). Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero-Abril 2009 http://www.minfin.gob.gt/archivos/liquidacion/abril2009/9.pdf Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p>	a
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<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://portal.sat.gob.gt/sitio/index.php/esat/estadisticas.html, Gateway to the SAT maintains updated information on the collection throughout the year</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Superintendencia de Administración Tributaria, Estadísticas Tributarias, Composición de la Recaudación Acumulada al 31 de agosto 2009 [Tax Administration Office, Tax Statistics, Composition of Cumulated Tax Collection as of August 31, 2009] http://portal.sat.gob.gt/sitio/estadisticas/Prueba/COMP%20TOTAL%202007.htm</p>	<p>a</p>
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Superintendencia de Administración Tributaria, Estadísticas Tributarias, http://portal.sat.gob.gt/sitio/estadisticas/Prueba/COMP%20TOTAL%202007.htm</p>	<p>a</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Cuarto Informe sobre Política Fiscal http://www.minfin.gob.gt/archivos/prensa/infor4_polfiscal.pdf, Situación Financiera de la Administración Central 2009 http://www.minfin.gob.gt/archivos/estadisticas/doc3.pdf Tercer Informe sobre la Política Fiscal en Guatemala, Cierre Preliminar 2008 y Perspectivas 2009. Released in February 2009. http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf , Second Report on Fiscal Policy in Guatemala submitted in June 2008, Segundo Informe sobre la Política Fiscal en Guatemala, released in June 2008, http://www.minfin.gob.gt/archivos/prensa/info2_polfiscal.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	<p>a</p>
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> Deuda Pública Interna Total, http://www.banguat.gob.gt/inc/ver.asp?id=/imm/imm54&e=3579, Saldo de la Deuda Pública Externa, http://www.banguat.gob.gt/inc/ver.asp?id=/imm/imm50</p> <p><u>Comment:</u> As can be seen in reports by the Bank of Guatemala, the government presents updated balances of the public debt.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Banco de Guatemala, Información Económica Financiera, Seguimiento a las principales variables de política monetaria, cambiaria y crediticia, Deuda Pública http://www.banguat.gob.gt/inc/ver.asp?id=vmc/vmc08&e=65073 Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero-Abril 2009 http://www.minfin.gob.gt/archivos/liquidacion/abril2009/9.pdf Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p>	a
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	d
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <p>a. Reports are released 1 month or less after the end of the period.</p> <p>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</p> <p>c. Reports are released more than 2 months after the end of the period.</p> <p>d. In-year reports are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Cuarto Informe sobre Política Fiscal http://www.minfin.gob.gt/archivos/prensa/infor4_polfiscal.pdf, Situación Financiera de la Administración Central 2009 http://www.minfin.gob.gt/archivos/estadisticas/doc3.pdf Third Report on Fiscal Policy in Guatemala, 2008 Preliminary Close and Outlook 2009. Released in February 2009. Tercer Informe sobre la Política Fiscal en Guatemala, Cierre Preliminar 2008 y Perspectivas 2009. Released in February 2009. http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf, Second Report on Fiscal Policy in Guatemala released in June 2008 Segundo Informe sobre la Política Fiscal en Guatemala, released in June 2008, http://www.minfin.gob.gt/archivos/prensa/info2_polfiscal.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p>	a

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Quarterly reports on budget execution are submitted the month following the period covered by each report.

Government Comment: A more appropriate response to this question would be “a.” In accordance with the law, reports are submitted to the Congress of the Republic every four months, and with regard to budget liquidation, in March of each year. Other types of reports that are generated during the year provide information in real time, and in most instances the information lag is less than one month.

Informe de la Ejecución del Presupuesto General de Ingresos y Egresos del Estado de Enero-Abril 2009

<http://www.minfin.gob.gt/archivos/liquidacion/abril2009/9.pdf>

Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008

<http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm>

Ejecución Presupuestaria Enero-Abril 2009

<http://www.minfin.gob.gt/archivos/liquidacion/abril2009/index.htm>

Gasto presupuestado y ejecutado a la fecha por los programas presidenciales de Cohesión Social

<http://www.minfin.gob.gt/cohesion.pdf>. September 16, 2009.

Third report on Fiscal Policy in Guatemala: Preliminary Close 2008 and Outlook 2009
Tercer informe sobre la Política Fiscal en Guatemala: Cierre Preliminar 2008 y Perspectivas 2009

http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf

IBP Comment: IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.

92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?
- Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
 - Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
 - Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
 - No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
 - Not applicable/other (please comment).

Citation:

Comment:

The executive does not produce a mid-year review of the budget.

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a" because documents other than those described above are generated. debido a que se generan diferentes documentos que se describen anteriormente.

Segundo informe sobre la Política Fiscal en Guatemala, Julio 2008

http://www.minfin.gob.gt/archivos/prensa/info2_polfiscal.pdf

Cuarto Informe sobre la Política Fiscal en Guatemala (Presentación) - August

13, 2009 http://www.minfin.gob.gt/archivos/prensa/info4_0809.pdf

Cuarto Informe sobre la Política Fiscal en Guatemala – August 13, 2009

http://www.minfin.gob.gt/archivos/prensa/infor4_polfiscal.pdf

Segundo Informe de Ejecución del PNERE enero-agosto 2009 (presentación). -

Septiembre 28 de 2009 [Second Report of Execution of the PNERE [National

Emergency and Economic Recovery Program] January-August 2009

(Presentation)], September, 2009

http://www.minfin.gob.gt/archivos/prensa/pnere2_280909_pre.pdf

Segundo Informe de Ejecución Enero-Agosto Programa Nacional de Emergencia

y Recuperación Económica -PNERE- [Second Report of Execution January-

August National Emergency and Economic Recovery Program –PNERE]

September 28, 2009

http://www.minfin.gob.gt/archivos/prensa/pnere2_280909.pdf

Researcher Response: I chose my answer "d" because, in order to be consistent with the IBP criteria, Guatemala does not release a mid-year report that meets the OCED requirements.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive does not produce a mid-year review of the budget

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c."

Segundo informe sobre la Política Fiscal en Guatemala, Julio 2008

http://www.minfin.gob.gt/archivos/prensa/info2_polfiscal.pdf

Cuarto Informe sobre la Política Fiscal en Guatemala (Presentación) - August

13, 2009 http://www.minfin.gob.gt/archivos/prensa/info4_0809.pdf

Cuarto Informe sobre la Política Fiscal en Guatemala - August 13, 2009

http://www.minfin.gob.gt/archivos/prensa/infor4_polfiscal.pdf

Segundo Segundo Informe de Ejecución del PNERE enero-agosto 2009 (presentación). -September 28, 2009

http://www.minfin.gob.gt/archivos/prensa/pnere2_280909_pre.pdf

Segundo Informe de Ejecución Enero-Agosto Programa Nacional de Emergencia y Recuperación Económica -PNERE- September 28, 2009

http://www.minfin.gob.gt/archivos/prensa/pnere2_280909.pdf

Researcher Response: I chose my answer "d" because, in order to be consistent with the IBP criteria, Guatemala does not release a mid-year report that meets OECD requirements.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a mid-year review of the budget</p> <p><u>Researcher Response to this question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Segundo informe sobre la Política Fiscal en Guatemala, July 2008 http://www.minfin.gob.gt/archivos/prensa/info2_polfiscal.pdf Cuarto Informe sobre la Política Fiscal en Guatemala (Presentación) - August 13, 2009 http://www.minfin.gob.gt/archivos/prensa/info4_0809.pdf Cuarto Informe sobre la Política Fiscal en Guatemala – August 13, 2009 http://www.minfin.gob.gt/archivos/prensa/infor4_polfiscal.pdf Segundo Informe de Ejecución del PNERE enero-agosto 2009 (presentación). - September 28, 2009 http://www.minfin.gob.gt/archivos/prensa/pnere2_280909_pre.pdf Segundo Informe de Ejecución Enero-Agosto Programa Nacional de Emergencia y Recuperación Económica -PNERE- September 28, 2009 http://www.minfin.gob.gt/archivos/prensa/pnere2_280909.pdf</p> <p><u>Researcher Response:</u> I chose my answer “d” because, in order to be consistent with the IBP criteria, Guatemala does not release a mid-year report that meets OCED requirements.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive does not produce a mid-year review of the budget.

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c."

Segundo informe sobre la Política Fiscal en Guatemala, July 2008

http://www.minfin.gob.gt/archivos/prensa/info2_polfiscal.pdf

Cuarto Informe sobre la Política Fiscal en Guatemala (Presentación) – August

13, 2009 http://www.minfin.gob.gt/archivos/prensa/info4_0809.pdf

Cuarto Informe sobre la Política Fiscal en Guatemala – August 13, 2009

http://www.minfin.gob.gt/archivos/prensa/infor4_polfiscal.pdf

Segundo Informe de Ejecución del PNERE enero-agosto 2009 (presentación). - September 28, 2009

http://www.minfin.gob.gt/archivos/prensa/pnere2_280909_pre.pdf

Segundo Informe de Ejecución Enero-Agosto Programa Nacional de Emergencia y Recuperación Económica -PNERE- September 28, 2009

http://www.minfin.gob.gt/archivos/prensa/pnere2_280909.pdf

Researcher Response: I chose my answer "d" because, in order to be consistent with the IBP criteria, Guatemala does not release a mid-year report that meets OECD requirements.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> This depends on the supplementary budget's approval. For the 2009 budget "d" is correct.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> All information relating to budget transfers carried out during the fiscal year is posted on the website of the Ministry of Public Finance. http://www.minfin.gob.gt/index.php?option=com_content&view=category&id=2&Itemid=120</p>	<p>d</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u> Sistema de Contrataciones y Adquisiciones del Estado de Guatemala, Consulta de Inconformidades, del Portal de Guatecompras http://www.guatecompras.gt/inconformidad/consultaInc.aspx?r=1&y=2009&s=2</p> <p><u>Comment:</u> Usually the procurement procedures are open, but have been reported/claimed and are publicly known a number of irregularities, such as medicines, infrastructure and a unique document identification, among others.</p> <p><u>Researcher Response to this question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b," since irregularities with GUATECOMPRAS have already been reported. http://www.guatecompras.gt/</p> <p><u>Researcher Response:</u> I chose my answer "c" because there are significant reported irregularities.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	c
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). 	a

Citation:

Comment:

It is common practice in Guatemala to approve supplemental budgets.

Researcher Response to this question was "a"

Peer Reviewer One Comment: The law prohibits spending funds above the budget ceiling of each institution, even when the funds are available, such as [from] international donations. When a state entity receives non-reimbursable state funds which make the total expenditure higher than what was budgeted, that aid cannot be used without the Congress of the Republic approving the increase. Political decisions or opinions are not involved, it is a legal matter. Therefore, increases are not common and are generally linked to international loans or donations.

Peer Reviewer Two Comment: The response is appropriate but the comment could be: "budget increases must be approved by Legislative decree." In addition, the researcher could cite an example such as the Law of Budget Increase for the FY 2008 (here: <http://www.congreso.gob.gt/archivos/decretos/2008/gtdcx51-2008.pdf>) in support of the answer.

Government Comment: A more appropriate response to this question would be "c." In Guatemala, "supplemental budgets" are not used. The Constitution of the Republic of Guatemala establishes that the budget for the fiscal year is approved, changed or rejected by the Congress. Moreover, when during the course of the fiscal year, an increase or decrease in the approved budget must take place, the same procedure has to be followed, in other words the Executive submits another proposal to the Legislature for its approval.

Researcher Response: I chose to keep answer "a" because in Guatemala the Law does not allow for planning of expenditures that do not have a clear source of funding, and therefore, supplemental budgets are not regularly used; but should one be necessary, it would have to be approved by the Congress of the Republic.

IBP Comment: IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In Guatemala, these types of requirement are not common and are not significant amounts, according to the DTP consultation.</p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." As stated above, there are no supplemental budgets. In any case, what the Congress of the Republic authorizes are increases or decreases in the budget, the amounts of which will depend on the source of funding that is being proposed and the purposes for which the expenditure is needed.</p> <p><u>Researcher Response:</u> I chose to keep answer "a" because during the period under consideration, requests for supplemental budgets were submitted and, therefore, the DTP [Technical Budget Office] was consulted about percentage based on previous years and historical performance.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>a</p>
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100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Comment:

What happens in Guatemala is that expenses are not approved for contingency funds. In any case, every budget must be approved by the Congress of the Republic before being used. You cannot schedule your spending without proper funding source.

Researcher Response to this question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "e." Contingency funds are not used as [they are considered] a poor public finance practice.

Researcher Response: I chose my answer "a" because contingency funds are not used and, therefore, the resources required for unforeseen unbudgeted contingencies do not seem to be budgeted. They are handled under the legal term of "State of Calamity," which makes it possible to make budget adjustments to deal with emergencies.

IBP Comment: IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

a

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> Art. 241 of the Constitution of Guatemala - Rendición de Cuentas del Estado.</p> <p><u>Comment:</u> In the first three months.</p> <p><u>Researcher Response to this question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." Budget execution ends on December 31 of each year, and can be consulted on SICOIN [Integrated Accounting System]. However, officially the liquidation and closure of the budget are submitted to the Office of the Comptroller General in March of the following year, i.e., in the first three months of the year after the fiscal year in question has ended. Over the subsequent two months, the Office of the Comptroller General issues a report and a decision, which are submitted to the Congress of the Republic, so the budget liquidation can be either be approved or rejected. This is done as provided by the Constitution of the Republic of Guatemala, Article 241, relating to accountability of the State.</p> <p>Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p> <p>Primer Informe de Ejecución Febrero-Abril Programa Nacional de Emergencia y Recuperación Económica -PNERE- Febrero-Abril-2009 http://www.minfin.gob.gt/archivos/nuevo/pnere_210509.pdf</p> <p>Tercer informe sobre la Política Fiscal en Guatemala: Cierre Preliminar 2008 y Perspectivas 2009 http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf</p> <p><u>Researcher Response:</u> I chose my answer "a" because the supreme law of Guatemala stipulates the time periods during which liquidation and audit reports for each fiscal year must be submitted and, for this reason, the original response should be kept because it refers to the year-end report, under the OBI methodology criteria.</p>	<p>a</p>

<p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008, marzo de 2009. http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” Informe de Auditoría a la Liquidación del Presupuesto General de Ingresos y Egresos del Estado, Ejercicio Fiscal 2008 http://www.contraloria.gob.gt/i_docs/i_inf_gobierno08/index.htm Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p> <p><u>Researcher Response:</u> I chose my answer “c.” Our answer is based on interviews with officials from the Contraloría (SAI).</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008, marzo de 2009. http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." Informe de Auditoría a la Liquidación del Presupuesto General de Ingresos y Egresos del Estado, Ejercicio Fiscal 2008 http://www.contraloria.gob.gt/i_docs/i_inf_gobierno08/index.htm Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm Tercer informe sobre la Política Fiscal en Guatemala: Cierre Preliminar 2008 y Perspectivas 2009 http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf Sistema de Contabilidad Integrada –SICOIN- www.minfin.gob.gt</p> <p><u>Researcher Response:</u> I chose to keep answer "c" because in the report detailed examination is not conducted, and levels of execution are reported in aggregate form only.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	C
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). 	C

<p>d. No explanation of the differences is provided, or such a report is not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008, marzo de 2009. http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Both enacted and actually executive expenditure information is shown, by type and group of expenditure, entity and type of expenditure, entity and group of expenditure, entity and source of financing, region and type of expenditure, function and purpose, as well as transfers to social funds, constitutionally required contributions. Also, bond transactions and accounts ledgers and the respective executive summary. However, it must be clarified that expenditure at different levels, including those mentioned in the question, can be consulted in the SICOIN [Integrated Accounting System], that is, [at the level of] administrative unit, programs, department and other levels of the budget structure. Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm Sistema de Contabilidad Integrada (SICOIN) https://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm Tercer informe sobre la Política Fiscal en Guatemala: Cierre Preliminar 2008 y Perspectivas 2009 http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf</p>	
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <p>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</p> <p>c. Yes, some explanation is presented, but it lacks important details.</p> <p>d. No, an explanation is not presented, or such a report is not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008, marzo de 2009. http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p>	<p>C</p>

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." Enacted revenue and actual outcome of revenue is presented by section and type, by type and source of funding, entity and type. It must be clarified that expenditure at different levels, including those mentioned in the question, can be consulted in the SICOIN [Integrated Accounting System], that is, at the administrative unit, programs, department and other levels of the budget structure.

Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y cierre del Ejercicio Fiscal 2008

<http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm>

Sistema de Contabilidad Integrada (SICOIN)

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

Tercer informe sobre la Política Fiscal en Guatemala: Cierre Preliminar 2008 y Perspectivas 2009

http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf

Researcher Response: I chose to keep answer "c" because, in the above mentioned report, detailed examination is not conducted, and levels of execution are reported in aggregate form only.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm Sistema de Contabilidad Integrada (SICOIN) https://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm Tercer informe sobre la Política Fiscal en Guatemala: Cierre Preliminar 2008 y Perspectivas 2009 http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf</p> <p><u>Researcher Response:</u> I chose my answer "d" because there is no analysis or explanation of variation in macroeconomic forecasts.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm Sistema de Contabilidad Integrada (SICOIN) https://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm Tercer informe sobre la Política Fiscal en Guatemala: Cierre Preliminar 2008 y Perspectivas 2009 http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf</p> <p><u>Researcher Response:</u> I chose my answer “d” because there is no analysis or explanation of variation in non financial data.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y cierre del Ejercicio Fiscal 2008 http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “e.” There are no extra-budgetary funds, as all revenue and expenditure appear in the budget.</p> <p><u>Researcher Response:</u> I chose my answer “d” because no report on extra-budgetary funds is presented, in principle, because the law does not permit the use of resources that don’t have a source of funding; however, though not so common in practice, extra-budgetary transactions are carried out, and consequently should be included in the budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	d
<p>The Independence and Performance of the Supreme Audit Institution</p>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Constitution of the Republic of Guatemala, Art. 241.- Rendición de Cuentas del Estado,</p>	a

Comment:

The Ministry of Finance formulates the annual budget liquidation report and sends it to the Comptroller's Office within the first three months from the end of the fiscal year. After it has been cleared by the Comptroller, the Comptroller's Office shall produce a report and give an "opinion" (on the liquidation report) within a period not exceeding two months (from the receipt of the liquidation report). This audit report is sent to the Congress, which will then approve or reject the liquidation report.

Currently, as a consequence of the approval of the Law on Access to Information, reports generated can be found in the website of each institution. In this regard the report of the Comptroller on public access (to information) is different from the previous years.

Researcher Response to this question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "e." Budget execution ends on December 31 and can be consulted on SICOIN [Integrated Accounting System]. However, officially the liquidation and closing of the Budget are submitted to the Office of the Comptroller General in March of the following year, i.e., within the first three months after the fiscal year in question has ended. In the subsequent two months, the Office of the Comptroller General issues a report and a decision, which are submitted to the Congress of the Republic, so that the budget liquidation can either be approved or rejected. This is done as provided by the Constitution of the Republic of Guatemala, Article 241, relating to accountability of the State.

Informe de Auditoría a la Liquidación del Presupuesto General de Ingresos y Egresos del Estado, Ejercicio Fiscal 2008

http://www.contraloria.gob.gt/i_docs/i_inf_gobierno08/index.htm

Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y cierre del Ejercicio Fiscal 2008

<http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm>

Researcher Response: I chose to keep answer "a." The supreme law of Guatemala stipulates the time periods during which the liquidation and audit reports for each fiscal year must be submitted and, for this reason, the original response should be kept, because it refers to the year-end report, in accordance with the OBI methodology.

IBP Comment: IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

- a. All expenditures have been audited and the reports released to the public.
- b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
- c. Expenditure representing less than two-thirds of expenditure have been audited.
- d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a."

Informe de Auditoría a la Liquidación del Presupuesto General de Ingresos y Egresos del Estado [Audit Report on Liquidation of the State General Budget of Revenue and Expenditures], Contraloría General de Cuentas [Office of the Comptroller General of Accounts].

Other source: key officers in Ministerio de Finanzas and Contraloría General de Cuentas [Ministry of Finances and Office of the Comptroller General of Accounts].

Peer Reviewer Two Comment:

Government Comment: Informe de Auditoría a la Liquidación del Presupuesto General de Ingresos y Egresos del Estado, Ejercicio Fiscal 2008 http://www.contraloria.gob.gt/i_docs/i_inf_gobierno08/index.htm

Researcher Response: I chose my answer "a" in agreement with Peer Reviewer One.

IBP Comment: IBP editors chose answer "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

a

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u> Informe Ejecutivo a la Liquidación del Presupuesto General de Ingresos y Egresos del Estado Ejercicio Fiscal 2008, http://www.contraloria.gob.gt/i_docs/i_inf_gobierno08/archivos/informe/informe.pdf</p> <p><u>Comment:</u> Having found the report on the website of the Comptroller's Office, we can see that if you have an audit report, unlike previous years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	a
<p>114. 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?</p> <ul style="list-style-type: none"> 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 they are 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). <p><u>Citation:</u> Artículo 233.- Elección del Contralor general de Cuentas, Constitución Política de la República de Guatemala. [Article 233. – Appointment of the Comptroller General of Accounts, Political Constitution of the Republic of Guatemala.]</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The Constitution of the Republic of Guatemala, (article 233) establishes the rules regarding the appointment and the removal of the Head of the Comptroller General Office. For removal, it mentions that he or she can only be removed by the Congress of the Republic in the event of negligence, criminal conduct and lack of qualification [unsuitability].</p>	a

115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

- a. Yes, the SAI releases to the public audits of all extra-budgetary funds.
- b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.
- c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.
- d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.
- e. Not applicable/other (please comment).

Citation:

Comment:

Extra-budgetary funds are not allowed in the legislation of Guatemala. In future budgets there will be the obligation to register any expense that was not in the budget.

Researcher Response to this question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "e." As mentioned above, all revenue and expenditure are included in the budget. However, when any entity handles extra-budgetary funds, the Office of the Comptroller General of Accounts must produce the required reports and proceed to approve them, in accordance with the law.

Researcher Response: I chose to keep answer "d" because the Office of the Comptroller General does not release a report on this topic, even though the Ministry of Finance had recognized, in the first report, that it existed. See: http://www.minfin.gob.gt/archivos/publicaciones/1_inf_13_feb_08.pdf (First Report on Fiscal Policy in Guatemala. Primer Informe sobre política fiscal en Guatemala).

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Organic Law of the Office of the Comptroller General of Accounts, Article 2.</p>	<p>a</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. 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. 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. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." Decree No. 31-2002, Organic Law of the Office of the Comptroller General of Accounts, article 32, establish that said entity is entitled to an annual allocation of at least 0.70% of the Regular Revenue of the State, as determined in the General Budget of Revenue and Expenditures of the State.</p> <p><u>Researcher Response:</u> I chose my answer "c" because in order to fulfill its mandate, the authorities of the Office of the Comptroller General of Accounts have noted that they would need a higher budget, to be able to increase coverage and thoroughness of audits.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>C</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to authorities of the Controller General of Accounts, the budget does not allow recruitment on the scale needed to conduct a more detailed and extensive auditing.</p> <p><u>Researcher Response to this question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a," because this is consistent with the resources allocated, based on the fact that a percentage of the Regular Revenue of the State is allocated, and therefore it increases with the population.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>a</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> Guía para la presentación de denuncias [Guide to filing complaints], http://www.contraloria.gob.gt/i_den_guia.php</p> <p><u>Comment:</u> Currently, the Comptroller's Office, in its website, has a number of mechanisms to file a complaint.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> In addition to the internet page, the Comptroller General of Accounts has a complaint hotline. Information on the number of complaints that it receives could be requested directly from the Office of the Comptroller General.</p>	<p>a</p>
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120. Does a committee of the legislature view and scrutinize the audit reports?

- a. Yes, all audit reports are scrutinized.
- b. Yes, most audit reports are scrutinized.
- c. Yes, some audit reports are scrutinized.
- d. No, audit reports are not scrutinized.
- e. Not applicable/other (please comment).

Citation:

Comment:

The Comptroller's Office presents the report to a Board of Directors of Congress, and the House of Congress decides to approve it or not. The issue is not decided by a specific committee.

Researcher Response to this question was "d"

Peer Reviewer One Comment: I find "d" as correct response.

Peer Reviewer Two Comment: The audit report for fiscal year 2008 was submitted to the Executive Board of the Congress of the Republic on May 29, 2009. The report was put on the agenda of a special session to be held on July 28, 2009, but the session was suspended. The report was divulgated to the full Congress of the Republic in Regular Session No. 30, on August 18, 2009, and was submitted to the Public Finance and Monetary Committee. However, the report was not examined by such Committee. Therefore, response "d" is appropriate for the report for FY 2008.

Government Comment: A more appropriate response to this question would be "a." It is appropriate to review the audit reports of the Finance Committee of the Congress, among others.

Researcher Response: I chose my answer "d" because as Peer Reviewer Two explains, the scrutiny and final sanction of the reports have been postponed.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

d

<p>121. 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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	d
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No additional comments.</p>	d
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. 	d

- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation:

Comment:

Under the Constitution of the Republic of Guatemala and the Law on Access to Information and Information, the government should provide information upon request. However, on the issue of security or defense there are some details omitted.

Researcher Response to this question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." The Ministry of Defense has systematically concealed information citing the protection of "military secrecy," and civil society has recovered part of that information through law suits, in which judges have ordered the release of information, which appears to pertain to funds embezzlement and not military secrets. The process is usually difficult and not always successful. When a legislator has obtained information through that system, it has been as a private individual. The Legislature does not receive, as an institution, reports on secret expenditures.

Peer Reviewer Three Comment: A more appropriate response to this question would be "d." What is being evaluated with this question is whether the Office of the Comptroller General of Accounts periodically conducts audits of classified programs such as national security, and whether this information is submitted to the legislators. Therefore, given that the legislators are not provided with audit reports of these programs, I believe that the response should be "d."

Government Comment: A more appropriate response to this question would be "e." All annual audit reports are posted on the webpage of the Office of the Comptroller General and submitted to the Congress of the Republic; this includes the Ministry of Defense and the Ministry of the Interior [security]. There are no secret reports.

Researcher Response: I chose my answer "d" in agreement with Peer Reviewers One and Two.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

Additional Comments:

Please use this section to add any additional comments.

Collaborators

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Government Comments: Section One

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	2009 <u>Government Comment:</u> 2009-2010
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2008-2009
Mid-Year Report	Not Available <u>Government Comment:</u> 2009
Year-End Report	2008
Audit Report	2008

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Not Produced</p> <p>Government Comment: The pre-budget statement is produced but not available to the public.</p>
Budget Summary	<p>Exposición de General de Motivos del Presupuesto General de Ingresos Y Egresos del Estado para el Ejercicio Fiscal 2009, septiembre de 2008, http://www.minfin.gob.gt/archivos/proypre09/paginas/exposicion.htm</p> <p>Government Comment:</p> <p>1) Nota del Señor Ministro de Finanzas Públicas al Señor Presidente Constitucional de la República [Note of the Minister of Public Finance to the President of the Republic] And Nota del Señor Presidente Constitucional de la República al Señor Presidente del Congreso de la República [Note of the President of the Republic to the President of the Congress of the Republic] http://www.minfin.gob.gt/archivos/proypre09/inicio.htm</p> <p>2) Nota del Señor Ministro de Finanzas Públicas al Señor Presidente Constitucional de la República [Note of the Minister of Public Finance to the President of the Republic] And Nota del Señor Presidente Constitucional de la República al Señor Presidente del Congreso de la República [Note of the President of the Republic to the President of the Congress of the Republic] http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p> <p>3) Exposición general de motivos del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009 [General Explanation of the Budget of Revenue and Expenditures of the State for Fiscal Year 2009] http://www.minfin.gob.gt/archivos/proypre09/inicio.htm</p> <p>4) Exposición general de motivos del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010 [General Explanation of the Budget of Revenue and Expenditures of the State for Fiscal Year 2010], http://www.minfin.gob.gt/archivos/proypre10/inicio.htm</p>
Executive's Budget Proposal	<p>Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/proypre09/documentos/cIng.pdf Presupuesto de Egresos por institución http://www.minfin.gob.gt/archivos/proypre09/paginas/instituciones.htm</p> <p>Government Comment:</p> <p>1) Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009 http://www.minfin.gob.gt/archivos/proypre09/inicio.htm</p>

	<p>2) Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010</p> <p>3) Cuadros Globales</p>
<p>Budget Document One in Support of the Executive's Budget Proposal</p>	<p>Cuadros Globales. September 2008, http://www.minfin.gob.gt/archivos/proypre09/documentos/cg.pdf</p> <p>Government Comment:</p> <ol style="list-style-type: none"> 1) Exposición General de Motivos del Proyecto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009 [General Explanation of the Draft General Budget of Revenue and Expenditures of the State for Fiscal Year 2009] http://www.minfin.gob.gt/archivos/proypre09/inicio.htm 2) Exposición General de Motivos del Proyecto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010 [General Explanation of the Draft General Budget of Revenue and Expenditures of the State for Fiscal Year 2010] http://www.minfin.gob.gt/archivos/proypre10/inicio.htm 3) Cuadros Globales del Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009 [Overall Charts of the Draft General Budget of Revenue and Expenditures of the State for Fiscal Year 2009] http://www.minfin.gob.gt/archivos/proypre09/inicio.htm
<p>Budget Document Two in Support of the Executive's Budget Proposal</p>	<p>Costo por Ingresos Tributarios no Percibidos Debido a Exenciones Fiscales (Gasto Tributario)., septiembre de 2008, http://www.minfin.gob.gt/archivos/proypre09/documentos/gtributario.pdf</p> <p>Government Comment:</p> <ol style="list-style-type: none"> 1) Cuadros Globales del Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009 [Overall Charts of the Draft General Budget of Revenue and Expenditures of the State for Fiscal Year 2009] http://www.minfin.gob.gt/archivos/proypre09/inicio.htm 2) Cuadros Globales del Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010 [Overall Charts of the Draft General Budget of Revenue and Expenditures of the State for Fiscal Year 2010] http://www.minfin.gob.gt/archivos/proypre10/inicio.htm 3) Gasto Tributario [Tax Expenditure] www.minfin.gob.gt/archivos/proypre09/pags/documentos/gtributario.pdf <p>Also: www.minfin.gob.gt/archivos/proypre10/pags/documentos/gtributario.pdf</p>

<p>Budget Document Three in Support of the Executive's Budget Proposal</p>	<p>Resumen del Proyecto de Presupuesto de Inversión y su Financiamiento, septiembre 2008, http://www.minfin.gob.gt/archivos/proypre09/documentos/crif.pdf</p> <p>Government Comment:</p> <ol style="list-style-type: none"> 1) Presupuesto Multianual 2009-2011 (Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009) [Multi-annual Budget 2009-2010 (Draft General Budget of Revenue and Expenditures of the State for Fiscal Year 2009)] http://www.minfin.gob.gt/archivos/proypre09/inicio.htm 2) Resumen del proyecto de presupuesto de inversión y su financiamiento [Summary of the Draft budget of investment and its funding] www.minfin.gob.gt/archivos/proypre09/pags/documentos/crif.pdf.
<p>Citizens Budget</p>	<p>Not Produced</p> <p>Government Comment:</p> <ol style="list-style-type: none"> 1) Proyecto de Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2010, Cuarta Parte, Presupuesto Participativo Quetzaltenango [Draft General Budget of Revenue and Expenditures of the State for Fiscal Year 2010, Part 4, Participatory Budget Quetzaltenango] http://www.minfin.gob.gt/archivos/proypre10/inicio.htm 2) Portal de consulta ciudadana "Manual del usuario del Portal de consulta ciudadana" [Portal of citizens consultation "User's Manual of the Portal of citizens consultation"] http://consultaciudadana.minfin.gob.gt/Paginas/ayuda/ayuda_descargas.aspx <p>This response was provided because the 2010 draft Budget was released on September 2, 2009.</p>

<p>Enacted Budget</p>	<p>Presupuesto General de Ingresos y Egresos del Estado, Ejercicio Fiscal 2009. diciembre de 2008, http://www.minfin.gob.gt/archivos/presu2009/paginas/detalle.htm, http://www.congreso.gob.gt/gt/mostrar_ley.asp?id=13092, http://www.congreso.gob.gt/archivos/decretos/2008/gtdcx72-2008.pdf</p> <p><u>Government Comment:</u></p> <ol style="list-style-type: none"> 1) Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009 y demás documentos de apoyo [General Budget of Revenue and Expenditures of the State, Fiscal Year 2009 and other supporting documents] http://www.minfin.gob.gt/archivos/presu2009/inicio.htm 2) Decreto No. 72-2008, Ley del Presupuesto General de Ingresos y Egresos del Estado para el Ejercicio Fiscal 2009, y Acuerdo Gubernativo No. 444-2008 que aprueba la distribución analítica del presupuesto 2009 [Decree No. 72-2008, Law of the General Budget of Revenue and Expenditures of the State, Fiscal Year 2009, and Government Decision No. 444-2008 approving analytical breakdown of the 2009 budget] http://www.minfin.gob.gt/archivos/presu2009/inicio.htm 3) Decreto 7-2009, Reformas al Decreto 72-2008, Ley del Presupuesto General de Ingresos y Egresos del Estado para el ejercicio fiscal 2009. [Decree 7-2009, amendments to Decree 72-2008, Law of the General Budget of Revenue and Expenditures of the State, Fiscal Year 2009] http://www.congreso.gob.gt/archivos/decretos/2009/gtdcx7-2009.pdf
<p>In-Year Reports</p>	<p>Primer Informe Trimestral de Ejecución Febrero-abril 2009, presentado en mayo de 2009, http://www.minfin.gob.gt/archivos/nuevo/pnere_210509.pdf,</p> <p><u>Government Comment:</u></p> <ol style="list-style-type: none"> 1) Primer Informe de Ejecución Febrero-Abril Programa Nacional de Emergencia y Recuperación Económica -PNERE- Febrero-Abril-2009 [First Quarterly Report of Execution February-April National Emergency and Economic Recovery Program –PENERE- February –April 2009] http://www.minfin.gob.gt/archivos/nuevo/pnere_210509.pdf 2) Programa Nacional de Emergencia y Recuperación Económica - ENERO 2009 [National Emergency and Economic Recovery Program -January 2009] http://www.minfin.gob.gt/archivos/prog_ecom_140109.pdf 3) Ejecución Presupuestaria Enero-Abril 2009 [Budget Execution January-April 2009] http://www.minfin.gob.gt/archivos/liquidacion/abril2009/index.htm 4) Gasto presupuestado y ejecutado a la fecha por los programas presidenciales de Cohesión Social [Budgeted and Executed Expenditures to date for presidential programs of Social Cohesion] http://www.minfin.gob.gt/cohesion.pdf September 16, 2009

	<p>5) Plan de colocación de Bonos del Tesoro (presentación) -24 de agosto de 2009 [Treasury Bill/Bond Auction Plan (presentation) August 24, 2009] http://www.minfin.gob.gt/archivos/prensa/plan_bonos09.pdf</p> <p>6) Tercer informe sobre la Política Fiscal en Guatemala: Cierre Preliminar 2008 y Perspectivas 2009 [Third Report on Fiscal Policy in Guatemala: Preliminary Close 2008 and Outlook 2009] http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf</p> <p>7) Primer Informe sobre la Política Fiscal en Guatemala, Febrero 2008 [First Report on fiscal Policy in Guatemala, February 2008] http://www.minfin.gob.gt/archivos/publicaciones/1_inf_13_feb_08.pdf</p>
Mid-Year Review	<p>Not Produced</p> <p>Government Comment:</p> <p>1) Segundo informe sobre la Política Fiscal en Guatemala, Julio 2008 [Second Report on Fiscal Policy in Guatemala, July 2008] http://www.minfin.gob.gt/archivos/prensa/info2_polfiscal.pdf</p> <p>2) Cuarto Informe sobre la Política Fiscal en Guatemala (Presentación) - 13 de Agosto 2009 [Fourth Report on Fiscal Policy in Guatemala (presentation) August 13, 2009] http://www.minfin.gob.gt/archivos/prensa/info4_0809.pdf</p> <p>3) Cuarto Informe sobre la Política Fiscal en Guatemala - 13 de Agosto 2009 [Fourth Report on Fiscal Policy in Guatemala August 13, 2009] http://www.minfin.gob.gt/archivos/prensa/infor4_polfiscal.pdf</p> <p>4) Segundo Informe de Ejecución del PNERE enero-agosto 2009 (presentación). -Septiembre 28 de 2009 [Second Report on Execution of PNERE January-August 2009 (presentation). September 28, 2009] http://www.minfin.gob.gt/archivos/prensa/pnere2_280909_pre.pdf</p> <p>5) Segundo Informe de Ejecución Enero-Agosto Programa Nacional de Emergencia y Recuperación Económica -PNERE- Septiembre 28 de 2009 [Second Report on Execution January-August National Emergency and Economic Recovery Program-PNERE- September 28, 2009] http://www.minfin.gob.gt/archivos/prensa/pnere2_280909.pdf</p>
Year-End Report	<p>Informe de la Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre del Ejercicio Fiscal 2008, marzo de 2009. http://www.minfin.gob.gt/archivos/liquidacion/liquida2008/index.htm</p> <p>Report on Liquidation of the General Budget of Revenue and Expenditures of the State and Close of Fiscal Year 2008, March 2009</p> <p>Government Comment: Third report on Fiscal Policy in Guatemala: Preliminary close 2008 and Outlook 2009 Tercer informe sobre la Política Fiscal en Guatemala: Cierre Preliminar 2008 y perspectivas 2009 http://www.minfin.gob.gt/archivos/prensa/info3_polfiscal.pdf</p>

Audit Report	<p>Informe de auditoría a la Liquidación del Presupuesto General de ingresos y egresos del Estado, Ejercicio Fiscal 2008, presentado en mayo de 2009, http://www.contraloria.gob.gt/i_docs/i_inf_gobierno08/index.htm Audit Report on the Liquidation of the General Budget of Revenue and Expenditures of the State, Fiscal Year 2008, submitted in May 2009,</p>
Other Documents	<p>Proyecto de Programa de Inversión Física, Transferencias de Capital e Inversión Financiera, (Ejercicio Fiscal 2009), enero de 2009, http://www.minfin.gob.gt/archivos/proyprogrinv09/consolidado09.pdf Los Subsidios en el Presupuesto del Gobierno de Guatemala, julio de 2008, http://www.minfin.gob.gt/archivos/publicaciones/1_inf_subsidios.pdf Draft Program of Physical Investment, Capital Transfers and Financial Investment, (Fiscal Year 2009), January 2009, Subsidies in the Budget of the Government of Guatemala, July 2008 Government Comment: 1) Draft Program of Physical Investment, Capital Transfers and Financial Investment, (Fiscal Year 2009), Proyecto de inversión física, transferencias de capital e inversión financiera para el ejercicio fiscal 2009. http://www.minfin.gob.gt/index.php?option=com_content&view=section&id=29&Itemid=111 2) Government Budget Decision No. 21-2009 Fiscal Year 2009 – Spetember 22, 2009 Acuerdo Gubernativo de Presupuesto No. 21-2009 Ejercicio Fiscal 2009 -Septiembre 22 de 2009- http://www.minfin.gob.gt/archivos/prensa/acuer_guber21_2009.pdf 3) Statement of the Council of the Ministers of the Treasury and Public Finance of Central America, Panama and the Dominican Republic (COSEFIN), September 20, 2009 Declaración del Consejo de Ministros de Hacienda o Finanzas de Centroamérica, Panamá y República Dominicana (COSEFIN) 20 de septiembre de 2009. http://www.minfin.gob.gt/index.php?option=com_content&view=article&id=564:declaracion-del-consejo-de-ministros-de-hacienda-o-finanzas-de-centroamerica&catid=28:documentos-recientes 4) Treasury Bond/Bill Auction Plan (presentation) August 24, 2009 announcement of auction of bonds (speech) August 24, 2009 Plan de colocación de Bonos del Tesoro (presentación) -24 de agosto de 2009 anuncia colocación de bonos (discurso) -24 de agosto de 2009 http://www.minfin.gob.gt/archivos/nuevo/cuadro_bonos060809.pdf y http://www.minfin.gob.gt/archivos/prensa/plan_bonos09.pdf 5) Use of bonds approved by Congress August 6, 2009 Fight against Tax Evasion: High Impact Case July 17, 2009 Destino de bonos aprobados por el Congreso - 06 de agosto de 2009 Combate a la Evasión Tributaria: Casos de Alto Impacto - 17 de julio de 2009 http://www.minfin.gob.gt/archivos/nuevo/cuadro_bonos060809.pdf 6) Austerity and public expenditure containment regulations 2009</p>

	<p>Government Decision 132-2009 Normas de austeridad y contención del gasto público 2009 Acuerdo Gubernativo 132-2009 http://www.minfin.gob.gt/archivos/nuevo/decreto132_2009.pdf</p> <p>7) First Seminar on Public Trusts July 2, 2009 Primer Seminario sobre Fideicomisos Públicos - 02 de julio de 2009 http://www.minfin.gob.gt/archivos/nuevo/decreto132_2009.pdf</p> <p>8) IMF approves Stand-by Agreement for US \$935 million FMI aprueba Acuerdo Stand-By por US\$935 millones http://www.minfin.gob.gt/archivos/prensa/comunicados/compr_e_fmi.pdf</p> <p>9) Letter of intent and standby memorandum Carta intención y memorándum Stand-By http://www.minfin.gob.gt/archivos/nuevo/carta_guate_fmi.pdf</p> <p>10) Declaration of the Council of Ministers of the Treasury and Finances of Central America (COSEFIN) Declaración del Consejo de Ministros de Hacienda o Finanzas de Centroamérica (COSEFIN) http://www.minfin.gob.gt/archivos/nuevo/cosefin_170409.pdf</p> <p>11) Citizen consultation Portal Portal de Consulta Ciudadana http://consultaciudadana.minfin.gob.gt/Paginas/inicio.aspx</p> <p>12) Public information access portal Portal de Acceso a la Información Pública http://www.minfin.gob.gt/laip_mfp/</p> <p>13) Trust portal Portal de Fideicomisos http://www.minfin.gob.gt/fideicomisos/</p>
<p>Relevant Ministries & Departments</p>	<p>Viceministerio de Transparencia, Ministerio de Finanzas Públicas. Dirección Técnica del Presupuesto, Ministerio de Finanzas Públicas Contraloría General de Cuentas Vice Minister of Transparency, Ministry of Public Finance, Technical Budget Office, Ministry of Public Finance, Office of the Comptroller General of Accounts</p> <p><u>Government Comment:</u></p> <ol style="list-style-type: none"> 1) Secretariat of Planning and Programming of the Office of the President Secretaría de Planificación y Programación de la Presidencia http://www.segeplan.gob.gt/ 2) Office of the Superintendent of Tax Administration Superintendencia de Administración Tributaria http://portal.sat.gob.gt/sitio/ 3) Office of the Comptroller General of Accounts Contraloría General de Cuentas http://www.contraloria.gob.gt/i_index.php 4) Ministry of Public Finances Ministerio de Finanzas Públicas http://www.minfin.gob.gt/ 5) Bank of Guatemala Banco de Guatemala http://www.banguat.gob.gt/

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public	GC: Yes					
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	No GC: Yes	No	No	No	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities [†]	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	No GC: Yes	No	No	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

GC: Government Comment

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	<u>GC</u> : Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	No <u>GC</u> : Yes	NA <u>GC</u> : Yes	Yes	Yes
2. Advance notification of release sent to users, media	No <u>GC</u> : Yes	No	NA	No <u>GC</u> : Yes	No <u>GC</u> : Yes
3. Released to public same day as official release to media	Yes	Yes	NA <u>GC</u> : Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA <u>GC</u> : Yes	Yes	Yes
5. Free print copies available, limited distribution	No <u>GC</u> : Yes	No <u>GC</u> : Yes	NA <u>GC</u> : Yes	Yes	Yes
6. Free print copies available, mass distribution	No	No	NA <u>GC</u> : No	No	Yes
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA <u>GC</u> : Yes	Yes	Yes
8. Written in more than one language	No	No	NA <u>GC</u> : No	No	No
9. News conference is held to discuss release	No <u>GC</u> : Yes	No <u>GC</u> : Yes	NA <u>GC</u> : Yes	No <u>GC</u> : Yes	No <u>GC</u> : Yes

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

GC: Government Comment