

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

GUATEMALA

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International Budget Partnership
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International Budget Partnership OPEN BUDGET QUESTIONNAIRE GUATEMALA

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Section One: The Availability of Budget Documents

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

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2006
Executive's Budget Proposal	2006
Supporting Budget Documents	2006
Citizens Budget	Not available
Enacted Budget	2006
In-Year Reports	2006
Mid-Year Report	Not available
Year-End Report	2006
Audit Report	2005

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

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced, Not Available to the Public
Budget Summary	Nota de Remisión del Señor Presidente Constitucional de la Republica al Congreso de la República, Guatemala, September 1, 2005 http://www.minfin.gob.gt/archivos/presu2006/doc01.pdf
Executive’s Budget Proposal	Proyecto de Presupuesto 2006, Guatemala, September 1, 2005 http://www.minfin.gob.gt/main.php?id_area=38
Budget Document One in Support of the Executive’s Budget Proposal	Exposición General de Motivos del Proyecto de Presupuesto 2006, Guatemala, September 1, 2005 http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf
Budget Document Two in Support of the Executive’s Budget Proposal	Cuadros Globales del Proyecto de Presupuesto, Guatemala, September 1, 2005, http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf
Budget Document Three in Support of the Executive’s Budget Proposal	Gasto Tributario, Guatemala, September 1, 2005, http://www.minfin.gob.gt/archivos/presu2006/doc07.pdf Presupuesto Multianual 2006 - 2008, Guatemala, September 1, 2005, http://www.minfin.gob.gt/archivos/presu2006/doc28.pdf
Citizens Budget	Not Produced
Enacted Budget	Presupuesto Aprobado 2006, Guatemala, November 29, 2005, http://www.minfin.gob.gt/main.php?id_area=36
In-Year Reports	Las Finanzas Públicas en el Primer Trimestre 2006 http://www.minfin.gob.gt/archivos/publicaciones/doc07.pdf , Guatemala April 2006, Las Finanzas Públicas a junio de 2006, Guatemala July 2006,

	<p>http://www.minfin.gob.gt/archivos/publicaciones/conferencia.pdf</p> <p>Aspectos Relevantes de la situación Financiera Central al 31122006, Guatemala, January 2007 http://www.minfin.gob.gt/archivos/publicaciones/doc7_1.pdf</p> <p>Informe de Rendición de Cuentas 2006 in March 2007 http://www.minfin.gob.gt/archivos/publicaciones/irc2006.pdf</p>
Mid-Year Review	Not Produced
Year-End Report	<p>Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006, Guatemala, March 2007 http://www.minfin.gob.gt/archivos/liquidacion06/index.htm</p>
Audit Report	<p>Publicly Available, but not on the Internet</p> <p>Auditoría a la Liquidación del Presupuesto de Ingresos y Egresos del Estado 01 enero al 31 de diciembre de 2005, Guatemala, May 28, 2006 http://www.contraloria.gob.gt/</p>
Other Documents	<p>Programas de Inversión http://www.minfin.gob.gt/archivos/proginv2006/doc01.pdf</p> <p>Sistema de Contabilidad Integrado Gubernamental SICOIN https://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm</p> <p>Portal de Transparencia http://www.minfin.gob.gt/main.php?id_area=10</p>
Relevant Ministries & Departments	<p>Secretaría de Planificación y Programación de la Presidencia http://www.segeplan.gob.gt/</p> <p>Contraloría General de Cuentas http://www.contraloria.gob.gt/</p> <p>Superintendencia de Administración Tributaria SAT http://portal.sat.gob.gt/</p> <p>Ministerio de Finanzas Publicas http://www.minfin.gob.gt/</p>

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

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	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
B. Produced for internal purposes, but not available to the public	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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				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	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	NA	No	No	No	No	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.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	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					Yes
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</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	Yes	NA	Yes	No
2. Advance notification of release sent to users, media	Yes	Yes	NA	Yes	Yes
3. Released to public same day as official release to media	No	No	NA	No	No
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	No
5. Free print copies available, limited distribution	Yes	Yes	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	No
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.

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

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

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> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución. http://www.minfin.gob.gt/main.php?id_area=38.</p> <p><u>Comment:</u> In Guatemala, the project costs Revenue Expenditure Budget of the Nation are classified by administrative unit.</p> <p><u>Peer Reviewer One Comment:</u> The budget has two major big classification units: "Secretarias y dependencias a Cargo del Ejecutivo" y "Obligaciones del Estado a cargo del Tesoro." These big units include small units like social funds, for example.</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución, Presupuesto por Finalidad y Función http://www.minfin.gob.gt/main.php?id_area=38</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 Reviewer Comment:</u> The Government is currently reviewing its functional classification codes in order to achieve further harmonization with international standards.</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> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución, Clasificación Económica del Gasto http://www.minfin.gob.gt/main.php?id_area=38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución, Destino del Gasto http://www.minfin.gob.gt/main.php?id_area=38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ul style="list-style-type: none"> 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><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Sexta Parte Presupuesto Multianual 2006-2008 http://www.minfin.gob.gt/archivos/presu2006/doc28.pdf</p> <p><u>Comment:</u> If the information appears.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> The researcher's comment seems to be out of place, the information evidently appeared.</p>	a

<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> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. 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. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Sexta Parte Presupuesto Multianual 2006-2008 http://www.minfin.gob.gt/archivos/presu2006/doc28.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
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<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> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/presu2006/doc06.pdf</p> <p><u>Comment:</u> In agreement with the Technical Direction of the Budget, of the Ministry of Public Finances; all the sources of income are identifiable.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/presu2006/doc06.pdf, y Cuadros Globales http://www.minfin.gob.gt/archivos/presu2006/doc05.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 Reviewer Comment:</u> A more appropriate response to this question would be “a.” All sources of non-tax revenues <i>are</i> clearly identified in the documents cited by the researcher.</p> <p><u>IBP Comment:</u> IBP editors chose response “b” consistent with the researcher’s observations.</p>	b
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<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> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/presu2006/doc06.pdf, y Cuadros Globales http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf</p> <p><u>Comment:</u> If this classification for several years appears.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> Same as in questions 5 and 6; the multi-year estimates for both revenues and expenditures was first published in 2002 as a section of the main budget document and has <i>never</i> failed to appear ever since.</p>	<p>a</p>
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<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> <ol style="list-style-type: none"> 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><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/presu2006/doc06.pdf, y Cuadros Globales http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf y Sexta Parte Presupuesto Multianual 2006-2008 http://www.minfin.gob.gt/archivos/presu2006/doc28.pdf</p> <p><u>Comment:</u> If this classification for several years appears.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> Same as above.</p>	a
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<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> <p>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).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Servicios de la Deuda Pública http://www.minfin.gob.gt/archivos/presu2006/doc24.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Servicios de la Deuda Pública http://www.minfin.gob.gt/archivos/presu2006/doc24.pdf, y Cuadros Globales http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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?</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.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Servicios de la Deuda Pública http://www.minfin.gob.gt/archivos/presu2006/doc24.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Segunda Parte, Exposición General de Motivos del Proyecto de Presupuesto General de Ingresos y Egresos del Estado Para el Ejercicio Fiscal 2006, http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> There is no discussion about key assumptions. The macroeconomic forecast of Central Bank is taken for granted.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b” In the aforementioned document there is quite a complete analysis on the macroeconomic variables.</p> <p><u>Government Reviewer Comment:</u> It has been the Government’s policy not to disclose macroeconomic forecasts that may be market-sensitive (such as exchange rates, interest rates and inflation) in its budget supporting documents.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” Furthermore, they note that the OECD Best Practices for Budget Transparency call for the public disclosure of macroeconomic assumptions used in budgets, and that the practice of the overwhelming number of countries around the world is to disclose this information.</p>	<p>d</p>
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<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> It is not generated</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<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> <p>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on expenditures is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> It is not generated</p> <p><u>Researcher’s 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 Reviewer Comment:</u> A more appropriate response to this question would be “c.” The financial impact of main policy proposals is discussed in the section “Exposición General de Motivos del Proyecto de Presupuesto 2006” Guatemala, 1 de septiembre de 2005 http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p> <p><u>IBP Comment:</u> IBP editors chose response “d” consistent with researcher’s and peer reviewer’s observations.</p>	<p>d</p>
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<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> <p>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on revenues is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> It is not generated</p> <p><u>Researcher’s 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 Reviewer Comment:</u> A more appropriate response to this question would be “c” (same as above).</p> <p><u>IBP Comment:</u> IBP editors chose response “d” consistent with researcher’s and peer reviewer’s observations.</p>	<p>d</p>
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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"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución http://www.minfin.gob.gt/main.php?id_area=38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución, Presupuesto por Finalidad y Función http://www.minfin.gob.gt/main.php?id_area=38</p> <p><u>Comment:</u> The answer is (a), and the source is the Draft Budget for the year 2006, in the draft each of the ministries shows expenditures with functional classification and also presented a comparison with the previous year based on the approved budget. This response is based on the guide to the questionnaire budget opened, in October 2005, page 6 and 7. In Guatemala, where presented budget expenditures classified functional way to the AP-1.</p> <p><u>Peer Reviewer One Comment:</u> The classification by functional purposes is not compatible with the international standards (e.g. IMF Manual on Government Finance Statistics). The classification is similar to the 1986 IMF Manual, but only one digit of disaggregation.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> It has been the policy of the Ministry of Finance to include information about the enacted budget for the preceding year (BY-1) and about the actual expenditure outcomes for the year before (BY-2).</p>	<p>b</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> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución, Clasificación Económica del Gasto http://www.minfin.gob.gt/main.php?id_area=38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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></p> <p><u>Comment:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución, Destino del Gasto http://www.minfin.gob.gt/main.php?id_area=38</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución http://www.minfin.gob.gt/main.php?id_area=38</p> <p><u>Comment:</u> It is taken as it bases the approved budget without modifications.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> Even though such estimates ARE produced and used as a basis for preparing the budget draft, it has been the Government’s policy not to disclose them.</p>	<p>d</p>
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<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> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Cuadros Globales, cuadros No. 2,4 and 6, http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf and Exposición General de Motivos del Proyecto de Presupuesto General de Ingresos y Egresos del Estado Para el Ejercicio Fiscal 2006, pages 4-7, http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>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)?</p> <ul style="list-style-type: none"> a. 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). b. 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. c. 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. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Cuadros Globales, cuadros No. 2,4 and 6, http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf and Exposición General de Motivos del Proyecto de Presupuesto General de Ingresos y Egresos del Estado Para el Ejercicio Fiscal 2006, pages 4-7, http://www.minfin.gob.gt/archivos/presu2006/doc03.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 Reviewer Comment:</u> A more appropriate response to this question would be “d.” Such prior-year data is presented at an aggregate level, although it covers all expenditure classifications.</p>	<p>d</p>
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<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> <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 expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Fiscal 2006, Cuarta Parte, Cuadros Globales, cuadros No. 2,4 and 6, http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf and Exposición General de Motivos del Proyecto de Presupuesto General de Ingresos y Egresos del Estado Para el Ejercicio Fiscal 2006, pages 4-7, http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> According to the Lawyer Alfonso Valenzuela of the Directorate of Technical Budget of the Ministry of Public finances, no adjustment are made to the budget of previous years to make them comparable with the budget year</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> It is important to state that the basic guidelines for budget data classification and presentation are defined by the Budget law; therefore there has hardly been the need to make adjustments for comparability reasons. At an aggregate level all budget data are fully comparable between years.</p>	<p>d</p>
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<p>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)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/presu2006/doc06.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Presupuesto de Ingresos http://www.minfin.gob.gt/archivos/presu2006/doc06.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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

Citation:

They use the approved budget without changes "Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Presupuesto de Ingresos <http://www.minfin.gob.gt/archivos/presu2006/doc06.pdf>

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." The answer to the question in the Spanish questionnaire "current data" is a bit ambiguous; however, the English question "actual data" could be answered at least as "c," through the information on budget execution.

Government Reviewer Comment: It has been the Government's policy to present BY-1's original estimates (as included in the enacted budget document) unless there have been any modifications approved by Congress. In those cases the modified budget is used.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." I chose my answer because in the budget estimates for BY-1 are used in the budget approved by Congress.

IBP Comment: IBP editors chose answer, "d" in light of researcher and government reviewer's comment. Only estimates are presented.

d

<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> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Cuadros Globales, cuadros No. 1,2,4,5,10, http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf and Exposición General de Motivos del Proyecto de Presupuesto General de Ingresos y Egresos del Estado Para el Ejercicio Fiscal 2006, page 4, http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <p>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> <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Cuadros Globales, cuadros No. 1,2,4,5,10, http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf and Exposición General de Motivos del Proyecto de Presupuesto General de Ingresos y Egresos del Estado Para el Ejercicio Fiscal 2006, page 4, http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Additional comment: The detail is in “Cuadro 5”</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <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 revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Cuadros Globales, cuadros No. 1,2,4,5,10, http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf and Exposición General de Motivos del Proyecto de Presupuesto General de Ingresos y Egresos del Estado Para el Ejercicio Fiscal 2006, page 4, http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Servicios de la Deuda Pública http://www.minfin.gob.gt/archivos/presu2006/doc24.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <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 government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Cuadros Globales, cuadros No. 2, 5, 6, 7, http://www.minfin.gob.gt/archivos/presu2006/doc05.pdf and Exposición General de Motivos del Proyecto de Presupuesto General de Ingresos y Egresos del Estado Para el Ejercicio Fiscal 2006, page 4, http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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></p> <p><u>Comment:</u> There is not registered in the project of the executive budget</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “e.” Such funds are prohibited by law, thus, there is nothing to report in the budget documents.</p> <p><u>IBP Comment:</u> IBP editors chose response “d” in light of researcher’s comments.</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> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. 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><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución, Obligaciones del Estado a cargo del Tesoro, Asignacion Presupuestaria de la Entidad por tipo de Gasto, Grupo, Region y Fuente de Financiamiento, Tranferencias Corrientes y de Capital, pages 23, 24, 25, http://www.minfin.gob.gt/archivos/presu2006/doc23.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 Reviewer Comment:</u> A more appropriate response to this question would be “b.” All key information for intergovernmental transfers (amounts, beneficiaries) IS included in the budget document, although it does not include narrative discussions.</p> <p><u>IBP Comment:</u> IBP editors chose response “c” consistent with the researcher’s observations.</p>	<p>c</p>
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<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> <ul style="list-style-type: none"> 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><u>Citation:</u> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Presupuesto de Egresos por Institución Ministerio de Educación, Clasificación Económica del Gasto, http://www.minfin.gob.gt/archivos/presu2006/doc13.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 Reviewer Comment:</u> A more appropriate response to this question would be “b.” It has not been the Government’s policy to transfer funds to public corporations, which are usually self-sustainable. When such transfers are planned the relevant quantitative information IS properly presented in the budget document.</p> <p><u>IBP Comment:</u> IBP editors chose response “c” consistent with the researcher’s observations.</p>	<p>c</p>
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<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> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the Project of Budget or budget of the Executive, this information does not appear.</p> <p><u>Peer Reviewer One Comment:</u> This information is not presented.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “b.” The most important quasi-fiscal activity is monetary stabilization operations (mostly issuance of Deposit Certificates) conducted by the Central Bank, which have an impact in its net internal assets. Under Guatemalan law, any operation losses reported by the Central Bank must be absorbed by the Central Government and included in the budget, making those quasi-fiscal expenditures transparent, although the budget document does not make narrative discussions about it.</p> <p><u>IBP Comment:</u> IBP editors chose response “d” consistent with researcher’s and peer reviewer’s observations.</p>	<p>d</p>
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<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> It is not generated</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “c.” In general the budget document does not present any information about stocks, just about flows. Therefore information on increasing or decreasing of Government asset holdings IS included in the budget. The information about net asset holdings by the Government is provided in a different document (“Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006,” Guatemala, March 2007 http://www.minfin.gob.gt/archivos/liquidacion06/index.htm)</p> <p><u>IBP Comment:</u> IBP editors chose response “d” consistent with researcher’s observations. The OECD calls for disclosures of information on both ‘stocks’ and ‘flows’ in budget documents.</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> It is not generated</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “c.” Same comment as above</p> <p><u>IBP Comment:</u> IBP editors chose response “d” consistent with researcher’s observations.</p>	<p>d</p>
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<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> According to the consult made to the technical direction of the public finance budget, there is no information shared to the public, regarding the non expended expenses.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> expenditure arrears are forbidden by law and may therefore not be included in next year’s budget.</p> <p><u>IBP Comment:</u> IBP editors chose response “d” consistent with researcher’s observations.</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> It is not generated</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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> It is not generated</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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> Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Presupuesto de Ingresos, Cuadro 4 Recursos por Donaciones Externas, Ejercicio fiscal 2006 http://www.minfin.gob.gt/archivos/presu2006/doc06.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> Información General, Proyecto de Presupuesto General de Ingresos y Egresos para el Ejercicio Fiscal 2006, Cuarta Parte, Gasto Fiscal, http://www.minfin.gob.gt/archivos/presu2006/doc07.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 Reviewer Comment:</u> A more appropriate response to this question would be "b." Since the 2002 budget document, there has been an entire section about tax expenditures based on information prepared by the Superintendence of Tax Revenue Administration</p>	b
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. 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 Reviewer Comment:</u> As of the 2007 Budget Draft, submitted to Congress in September 2006, there is a new chapter on earmarked revenues</p>	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?
- One percent or less of expenditure is dedicated to secret items.
 - Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
 - Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
 - More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
 - Not applicable/other (please comment).

Citation: Minfin, Presupuesto Aprobado, Ejercicio 2006 y Ministerio de la Defensa, Presupuesto Aprobado 2006. www.minfin.gob.gt/archivos/presua2006/docc.03.pdf y www.minfin.gob.gt/archivos/presua2006/docc11.pdf.

Comment:

If we take into consideration the budget of the Ministry of Defense as part of the percentage of the total budget it represents 2.95%, which corresponds to answer “b.” If the budget of the Ministry of Defense is taken as a percentage of the total budget **minus the debt service (which corresponds to the whole government)**, it represents 3.58%, which corresponds to answer “c.”

However, the analysis of the budget of the Ministry of Defense allows, with not much difference regarding the other ministries, to determine how much is spent on staff salaries, food services, investment, etc., furthermore, it reveals the allocation of most goods and services, electricity, water, food, fuel, etc. From this point of view, the correct answer would be “a.”

An intermediate position could be to consider the totality of the defense budget as a percentage of the total budget and to assume that **all the expenditure of the Ministry of Defense is secret**, with which the answer is still “b.”

Peer Reviewer One Comment:

Additional comment at your request: About 2.8% of total spending belongs to Defence Ministry. So, it’s about 3% but more than 1%.

Peer Reviewer Two Comment: “b” is correct.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “b.” I chose my answer because you can not take the entire budget of the Ministry of Defense as reserved as it can identify some overheads, however there are other instances of the executive also devoted to security, not necessarily linked to the Ministry of Defense that do not show higher Details of his budget to the public.

IBP Comment: IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.

b

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"> a. 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. b. Yes, information is presented, highlighting the link between major policy goals and the budget, 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 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s 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 Reviewer Comment:</u> A more appropriate response to this question would be “b.” The executive’s budget provides extensive information on government’s policies for each major program or component.</p> <p><u>IBP Comment:</u> IBP editors chose response “b” consistent with the government’s observations.</p>	b

<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> It is not generated</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<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> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> In some programs of the Ministries indicators are presented of the entities as goals, but they are quite general and not detailed, such as for example the Ministry of Education, pag.3, Principales Indicadores de la Entidad http://www.minfin.gob.gt/archivos/presu2006/doc13.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 response to this question would be "b." The aforementioned indicators appear in more than 66% of the amounts.</p> <p><u>Government Reviewer Comment:</u> Information on non-financial data, such as production goals, is produced but is generally published in a different document</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "c." I chose my answer because it placed the Ministry of Education as an example of data that appear, but in general the programs do not have the number of beneficiaries.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>C</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. 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>	d
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Ministerio de Educación, pagina 3, Principales Indicadores de la Entidad http://www.minfin.gob.gt/archivos/presu2006/doc13.pdf, Ministerio de Salud Publica y Asistencia Social, pagina 4 http://www.minfin.gob.gt/archivos/presu2006/doc14.pdf etc.</p> <p><u>Comment:</u> In some programs of the Ministries indicators of the organizations appear as I put, but are of general and not detailed character</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be "b." Performance indicators are presented for most major programs; the Government is currently undergoing an extensive review of indicators and related items in order to increase their quality and reliability.</p> <p><u>IBP Comment:</u> IBP editors chose response "c" consistent with the researcher's observations.</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> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the project of budget 2006 it is not counted on specific indicators of performance detailed by program, are of general character</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The generally used indicators are not used jointly with the goals you specify.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<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> A policy of affluent country defined and structured does not exist to deal with the poverty and latent extreme poverty in Guatemala integral way</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> The 2006 budget draft includes a section on the “Programa de Reactivación Económica y Social” (Economic and Social Reactivation Program) in “Cuadros Globales,” which comprises the Governments most important actions for poverty alleviation. Furthermore, An abstract of the main government policy lines is presented in “Exposición General de Motivos del Proyecto de Presupuesto 2006,” Guatemala, 1 de septiembre de 2005 http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p>	C
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> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Superintendencia de Administración Tributaria SAT, Legislación Tributaria http://portal.sat.gob.gt/portal/content/view/3900/index.php?option=content&task=category&sectionid=2&id=7&Itemid=50</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The information about tax incentives lacks important details. The information about what economic activities or economic institutions benefits of tax incentives is confidential.</p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not generate analysis of the tax burden.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?
- 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.
 - Yes, information is presented, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on conditions associated with IFI assistance is not presented.
 - Not applicable/other (please comment).

Citation:

Comment:

The questionnaire above makes reference to the legislature (Congress), and the questionnaire in its explanation refers to documents issued by the Executive, provided they are in the public domain, and in this sense the Executive does not generate public documentation .

Researcher’s Response to this Question was “d.”

Peer Reviewer One Comment: A more appropriate response to this question would be “c” if you consider that it is available information about assistance from international financial institutions provided from World Bank and IDB. But, this institutions account for 39%-65% of total assistance (loans and donations). Some information is presented, but some are excluded. However, if you take into account that this information is available by the IFI’s or Foreign Governments, NOT by the executive, then the more appropriate response is “d.”

Peer Reviewer Two Comment: A more appropriate response to this question would be “b.” I agree with the criteria of the IBP in that the conditions of the international financial assistance can be obtained through several ways, including the web pages of the financial institutions and of the National Congress (www.congreso.gob.gt)

Government Reviewer Comment: A more appropriate response to this question would be “e.” For more than 10 years the Guatemalan Government has NOT made use of conditional, emergency or last-resort financing from IFI. Most of the budget deficit has been financed through standard loans which carry no special conditionality.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “d.”

IBP Comment: IBP editors chose answer, “b.”

b

<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>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The executive does not make available this kind of information. <i>In some cases, the IFI’s provide this information in its web page (World Bank, IDB or European Union).</i></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” I agree with the IBP’s criteria in that the conditions of the international donations can be obtained through several means, including the web pages of the donors.</p> <p><u>Government Reviewer Comment:</u> Same comment as above.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “d.” I chose my answer because there is documentation that is released to the public by the executive.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the peer reviewer’s observations.</p>	<p>b</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> <p>a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Nota de Remisión al Congreso de la Republica, http://www.minfin.gob.gt/archivos/presu2006/doc01.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 Reviewer Comment:</u> A more appropriate response to this question would be “b.” Information about the budget and its proposals is extensively discussed in “Exposición General de Motivos del Proyecto de Presupuesto 2006,” Guatemala, 1st September 2005 http://www.minfin.gob.gt/archivos/presu2006/doc03.pdf</p> <p><u>IBP Comment:</u> IBP editors chose response “c” consistent with the researcher’s observations.</p>	c
<p>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?</p> <p>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).</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>	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> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u> Manual de Clasificaciones Presupuestarias para el Sector Público de Guatemala http://www.minfin.gob.gt/archivos/manuales/doc02.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. 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. 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. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Guatemala has advanced in the past ten years on the issue of access to information and information can be seen on the budget performance in the Internet, however the absence of a specific law in this area, public access to additional information published by the government is very difficult.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> In practice no law has been made to regulate the constitutional right to information access, which causes that the latter is not always fulfilled. However, from a strictly legal point of view, the right does exist. Citation: Article 30 of the Political Constitution of the Republic: Publicity of the administrative actions. All the administration's actions are public. Those interested have the right to obtain, anytime, the reports, copies, reproductions and certifications requested, as well as to see the files that they wish to go through, except when they involve military or diplomatic issues regarding national security,</p>	b

<p>or also data provided by private individuals under confidentiality guarantee. www.congreso.gob.gt/Pdf/Normativa/Constitucion.PDF</p> <p>Government Reviewer Comment: A more appropriate response to this question would be “b.” Access to public information is granted by the constitution and budget data are in practice released to public on demand. There is no evidence to support the consultant’s comment that the absence of a specific law has been a key factor to the public’s insufficient access to information</p> <p>Researcher Response: Even with the progress that takes the field in Guatemala, it is still very important to have a law that specifies access to information, and which limits the discretion of civil servants in the use of such information.</p>	
<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> <ol style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Sistema de Contabilidad Integrada Gubernamental (SICOIN) http://sicoin.minfin.gob.gt/sicoinweb/login/frmlogin.htm, usuario, Prensa, clave Prensa.</p> <p><u>Comment:</u> If a good percentage of released information is obtained</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p> <p>Government Reviewer Comment: A more appropriate response to this question would be “a.” For at least the past 15 year’s it has been the Ministry of Public Finance’s policy to provide all the information that is being specifically requested by citizens. The only exception is data referring to other government levels and some autonomous institutions, which are responsible for their own budget and do not report to the Ministry of Finance.</p> <p>IBP Comment: IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>

<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> <p>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.</p> <p>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.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</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> When this kind of information exist, is too hard to obtain if you don’t have good connections with the government. But the rule is that the information does not exist. There are severe problems in the design of policies.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> Most non-financial information is accounted for and provided by individual ministries and offices, not the Ministry of Finance. However there may be significant differences regarding the quality and thoroughness of these data.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” in light of peer reviewer’s comment.</p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<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"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Constitución Política de la Republica de Guatemala, Sección Segunda, Artículo 171, inciso b), http://www.congreso.gob.gt/Pdf/Normativa/Constitucion.PDF</p> <p><u>Comment:</u> The Executive will send the budget project to Congress one hundred and twenty days before the beginning of the fiscal year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the called document Strategy for the Formulation of the Project de General Budget of Income and Debits of the State, fiscal year 2006, of access to the public only under order.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> Sometimes, political differences cause delays in the budget approval in Congress, but the Executive’s proposal is normally presented according to the calendar.</p>	a
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul 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></p> <p><u>Comment:</u> The answer is d. In the process of formulating the budget, until submission to the Legislature, the Executive does not carry out direct consultations with the deputies; consultations with the deputies are not part of the schedule of activities, the strategy for the preparation of the general budget of income and Expenditures of Guatemala (document that is not the total public domain).</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The executive does not consult with the Legislative. But, some legislators get involved in lobbying activities to obtain funding to projects of their interest. It’s not a part of the established process of consultation of the budget, but because there many special interests in the Congress, the Legislators participate directly or indirectly (through the Development Council). The problem is that in some situations the interest of the Congressman is to implement projects that will be made by firms owned by them. For example, the program PACUR.</p>	d

<p>Peer Reviewer Two Comment: A more appropriate response to this question would be “c.” Before it is sent to Congress and “a” during the lobbying process. During the budget proposal’s preparation, before it is sent to Congress, the deputies of the official party are consulted as well as some of the most important ones who belong to the other parties, such as the Party Leaders. In this case the answer is “c.” After having sent it to Congress, the Executive lobbies with the majority of the deputies to avoid many changes in the final budget, which corresponds to Congress. There are cases of Ministries, such as the Ministry of Defense, which maintain a permanent lobby for the approval of their budget. In this case the answer is “a.” Citation: Interview with René de León, former General Secretary of the Ministry of Planning and Programming of the Presidency –SEGEPLAN-.</p> <p>Researcher’s Response: I suggest the answer should be changed, as peer reviewer one suggests, to “d.”</p> <p>IBP Comment: IBP editors chose answer “d,” consistent with the view that lobbying activities for individual projects is not equivalent to a discussion of budget priorities.</p>	
<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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The consultation does not exist</p> <p>Peer Reviewer One Comment: There is limited participation through the development council.</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “c.” Through the Development Councils limited consultations are carried out. The System of Development Councils is in several phases of consolidation, but wherever they are working fully, they intervene in the definition of the budget priorities for their localities. There are coalitions of the Civil Society which make permanent campaigns to elevate the budget of some Ministries, such as the Ministry of Education. Citation: Interview with René de León, former General Secretary of the Ministry of Planning and Programming of the Presidency –SEGEPLAN -.</p>	<p>C</p>

<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 budget project is I publish after its presentation the Congress of the Republic, after the 31 of August.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. 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>	d
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> Constitución Política de la Republica de Guatemala, Sección Segunda, Artículo 171, inciso b), http://www.congreso.gob.gt/Pdf/Normativa/Constitucion.PDF</p> <p><u>Comment:</u> The Executive will have to send the Project of Budget to the Congress of the Republic with one hundred twenty days of anticipation to the date in which he will begin the fiscal year.. According to the Strategy for the Formulation of the General Budget Proposal (<i>Proyecto General de Presupuesto</i>) of Income and Debits of the State, fiscal year 2006, one gives the 31 of August</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The public is not heard in the public hearings. If somebody could attend to the legislative sessions doesn't have "voice."</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Hearings with the Executive are made but they are not of character I publish.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Hearings do not occur you publish.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “c.” It is the legislative branch that decides on whom to hear and when, the executive does not usually take part in those public hearings.</p> <p><u>IBP Comment:</u> IBP editors chose response “d” consistent with researcher’s observations.</p>	<p>d</p>
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<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> Reports or information of hearings are not disclosed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “c.” Some (very few) hearings are conducted publicly, as of the rest, press releases are often offered to the media.</p> <p><u>IBP Comment:</u> IBP editors chose response “d” consistent with researcher’s observations.</p>	<p>d</p>
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<p>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?</p> <p>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.</p> <p>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.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “a.” Secret items are exceptional in the budget and refer mostly to national security items, such as the number of military effectives; however, such information is provided to congress members on request.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	b
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</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>	a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto Aprobado de Ingresos y Egresos 2006 http://www.minfin.gob.gt/main.php?id_area=36</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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> <ul 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> They include all the administrative units</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> They include all the administrative units</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. 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></p> <p><u>Comment:</u> If they make comparisons of expenses with the previous year</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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 and/or comment:</u> The Supervision of Tributary Administration Presents monthly information.http://portal.sat.gob.gt/portal/estadisticas/Prueba/Publicacion%20Mensual%20Preliminar%20de%20la%20Recaudacion%202007.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> Portal de Transparencia, Ministerio de Finanzas Publicas http://transparencia.minfin.gob.gt/transparencia/. SAT Guatemala, recaudación Tributaria, http://portal.sat.gob.gt/portal/content/view/334/129/</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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></p> <p><u>Comment:</u> If it is compared with previous years</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Saldo de la Deuda Publica Interna http://www.banguat.gob.gt/inc/ver.asp?id=/imm/imm54&e=35793, Saldo de la Deuda Publica Externa http://www.banguat.gob.gt/inc/ver.asp?id=/imm/imm50</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ul style="list-style-type: none"> 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, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is not counted on this information</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> After the month after the end of the period</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>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?</p> <ul style="list-style-type: none"> a. 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. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information generated from half year</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information generated from half year</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information generated from half year</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information generated from half year</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<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> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. 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). Not applicable/other (please comment). <p><u>Citation:</u> Transferencias Presupuestarias 2006, http://www.minfin.gob.gt/main.php?id_area=60</p> <p><u>Comment:</u> Funds are transferred with Governmental Agreement only</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “d” is correct The budget approval works as Law of the Republic. In theory the Legislative could approve it restricting the liberties of the Executive in order to make transfers. In the 2006 budget this does not happen and, therefore, the answer is “d.”</p> <p><u>Government Reviewer Comment:</u> Guatemalan budget regulations provide the executive with a rather large flexibility to shift funds between government agencies. Only certain budget modifications require legislative approval. By law, funds shifts are notified to congress ex-post.</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"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There exist a site called GUATECOMPRAS for the purchase of goods and services when funds are used public, although in reality the purchase processes occur without using this site or procedure</p> <p><u>Peer Reviewer One Comment:</u> Reports of corruption are widespread and a great proportion of the spending in infrastructure did not use Guatecompras (for example, COVIAL and road construction). Guatecompras is compulsory only for small programs or small purchases of goods and services. The big projects override this system (small in number but big in money).</p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In Guatemala if budgets have been approved complementary, basically by the increase they give the levels of income or by the increment of the debt level.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol 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></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “b.” There has been no supplemental budget request since 2004.</p>	b
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> 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). <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>	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> Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006: http://www.minfin.gob.gt/archivos/liquidacion06/cara.pdf; Fuente: Constitución Política de la República de Guatemala Artículo 241. Rendición de Cuentas del Estado: http://www.congreso.gob.gt/Pdf/Normativa/Constitucion.PDF; Decreto 101-97 Ley Organica del Presupuesto Articles 43, 49 commas <i>g</i> and <i>h</i>, Article 50: http://www.minfin.gob.gt/archivos/presua2005/doc27.pdf; Acuerdo Gubernativo 240-98 Reglamento de la Ley Organica del Presupuesto, Articles 27, 31, 32: http://www.minfin.gob.gt/archivos/presua2005/doc28.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

102. In the year-end report have the data on the actual outcomes been audited?

- 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).

Citation:

Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006
<http://www.minfin.gob.gt/archivos/liquidacion06/cara.pdf>, y Contraloría General de Cuentas, Dirección de Auditoría Gubernamental

Comment:

Despite the fact that in the main administrative units there is a permanent delegation of the Comptroller, there is a failure to complete the total audit of expenditure and the audit report is made public many months after the Executive's report.

Researcher's Response to this Question was "c."

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Year end report was released and a little part of the budget had been audited. It's incorrect to say that "none was audited," it's a very small percentage.

Peer Reviewer Two Comment: "c" is correct.

Due to lack of staff in the General Account Controllorship it is not possible to present a complete report of execution, to Congress, in the date fixed by Law (May 31st). However, this report is audited in a high percentage. It is very difficult to choose between "b" and "c." The former official estimates that, as for the amount of money involved the answer is "b," while according to the number of audited operations the answer is "c,"

Citation: Interview with René de León, former General Secretary of the Ministry of Planning and Programming of the Presidency –SEGEPLAN

Government Reviewer Comment: A more appropriate response to this question would be "d." The data included in the year-end report have usually NOT been audited, since the auditing by the Comptroller General's office only takes place AFTER the report has been released. The Comptroller General's office has its own timetable to publish the results of its review.

IBP Comment: IBP editors chose answer, "d" in light of the Government's comment.

d

<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> Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006 http://www.minfin.gob.gt/archivos/liquidacion06/cara.pdf</p> <p><u>Comment:</u> A general report is made without you arrive at details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006 http://www.minfin.gob.gt/archivos/liquidacion06/cara.pdf</p> <p><u>Comment:</u> They appear of general form, global data and not by programs</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<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> <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> Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006 http://www.minfin.gob.gt/archivos/liquidacion06/cara.pdf</p> <p><u>Comment:</u> One appears of global and general way</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<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> <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> Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006 http://www.minfin.gob.gt/archivos/liquidacion06/124.pdf</p> <p><u>Comment:</u> The liquidation report, presents/displays a general picture of macroeconomic results of the fiscal sector but not an analysis</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</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> Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006 http://www.minfin.gob.gt/archivos/liquidacion06/cara.pdf</p> <p><u>Comment:</u> The liquidation report, does not make reference, nor evaluates non financial data.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</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> Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006 http://www.minfin.gob.gt/archivos/liquidacion06/cara.pdf</p> <p><u>Comment:</u> The liquidation report does not count on a section dedicated for performance indicators.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006 http://www.minfin.gob.gt/archivos/liquidacion06/cara.pdf</p> <p><u>Comment:</u> It is not generated</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<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> Liquidación del Presupuesto General de Ingresos y Egresos del Estado y Cierre Contable del Ejercicio Fiscal 2006, Notas a los Estados Financieros 2006, Nota No.4 Base de lo Devengado: http://www.minfin.gob.gt/archivos/liquidacion06/113.pdf. Primer Informe Sobre la Política Fiscal en Guatemala: http://www.minfin.gob.gt/archivos/nuevo/situacion_fis_07_08.pdf</p> <p><u>Comment:</u> In the public reports on the liquidation of the General Budget and Accounting Close, general information is provided about the expenses without actually giving the details, on the grounds that in accordance with the Organic Budget Law it is not permitted the figure 'floating debt'. However the new authorities in the Ministry of Public Finance issued the First Report on Fiscal Policy in Guatemala: this is a document of public domain and unique in the country because it recognizes and highlights for the first time the existence of the floating debt in the country.</p> <p><u>Peer Reviewer One Comment:</u> Some occasional reports could be released but sporadically or in an irregular or casuistic periodicity. The report of the Comptroller Office has some information, but it's hard to get. Actually, the web page is "under construction." www.contraloria.gob.gt</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be "e" Extra-budgetary funds are prohibited by law and may therefore not appear in the year-end report</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" consistent with the researcher's observations.</p>	d
<i>The Independence and Performance of the Supreme Audit Institution</i>	

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?

- 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).

Citation:

Comment:

Despite the existence of the procedure for requesting a detailed report to the Comptroller, it is difficult to access to information.

Peer Reviewer One Comment: A more appropriate response to this question would be “d.” The report is NOT released to the public. The report is delivered in May 31. However, it’s hard to obtain for everybody. If you want to get access to a copy of the report you have to send a note. Last year, we send a letter and the report was delivered to our office in about 3 or 4 weeks (We got lucky!). But in a previous year, we even didn’t get an answer. It’s some kind of secret report and, if you want to obtain previous years of information, the people of the comptroller office will tell you that some reports are missing: the years that you need!

d

Peer Reviewer Two Comment: A more appropriate response to this question would be “c.”

This case is similar to question 102. Due to lack of staff in the General Account Controllorship it is not possible to present a complete report of execution, to Congress, in the date fixed by Law (May 31st). However, this report is audited in a high percentage. It is very difficult to choose between “b” and “c.” The former official estimates that, as for the amount of money involved the answer is “b,” while according to the number of audited operations the answer is “c,”

Citation: Interview with René de León, former General Secretary of the Ministry of Planning and Programming of the Presidency –SEGEPLAN.

Government Reviewer Comment: A more appropriate response to this question would be “b.” The Comptroller General’s office prepares a report on the final audited accounts and sends it to Congress between 3-6 months after the executive’s year-end report is released.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “d.” I chose my answer because the general public has difficulty in accessing this information.

IBP Comment: IBP editors chose answer, “d” consistent with the observations of the peer reviewer and researchers on public availability.

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Contraloría General de Cuentas, Dirección de Auditoria Gubernamental</p> <p><u>Comment:</u> Around 80% but they are not of total dominion of the public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<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> Contraloría General de Cuentas, Dirección de Auditoria Gubernamental</p> <p><u>Comment:</u> The information are not of total public domain</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<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> <p>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.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Constitución Política de la Republica de Guatemala, Capitulo III, Régimen de Control y Fiscalización, Artículo 233. Contralor General de Cuentas. http://www.congreso.gob.gt/Pdf/Normativa/Constitucion.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Contraloría General de Cuentas, Dirección de Auditoria Gubernamental</p> <p><u>Comment:</u> The funds if they are audit, but the results of the audits are not of total dominion I publish</p> <p><u>Researcher’s 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 Reviewer Comment:</u> A more appropriate response to this question would be “e.” Extra-budgetary funds are prohibited by law and may therefore not appear in the executive’s year-end report, as well as in the audits’ reports.</p> <p><u>IBP Comment:</u> IBP editors chose response “d” consistent with researcher’s observations.</p>	<p>d</p>
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<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <u>the discretion in law</u> 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> http://unpan1.un.org/intradoc/groups/public/documents/ICAP/UNPAN026369.pdf</p> <p><u>Comment:</u> Organic Law of the Comptroller, Article 2 Remit. It corresponds to the Comptroller's audit function in the form of external assets and liabilities, rights, revenues and expenditures and, in general, any corporate interest of branches of the State, decentralized and autonomous entities, municipalities and their enterprises, and other institutions that make up the non-financial public sector, any person, organization or institution that receives funds from the state or make public collections; of non-financial companies whose capital to participate in the State under any name and the companies in which they may be involved . They are also subject to audit contractors for public works and any person or foreign, for delegation of the State, receive, invest or manage public funds, when it comes to handling these. Except for public sector entities bound by law to other audit. The Comptroller shall also ensure probity, transparency and honesty in public administration, as well as the quality of public spending.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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117. Who determines the budget of the Supreme Audit Institution?

- a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

Comment:

The budget granted by the Congress of the Republic not this according to the necessities of the General Contraloría of Accounts.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “a”

The internal audit departments of the public offices review all the financial operations. The actual budget of the General Account Controllershship does not allow it to review again all the operations. However, it does apply modern criteria and all the large operations are reviewed, along with part of the small ones, chosen randomly, the budget is enough. Citation: Interview with René de León, former General Secretary of the Ministry of Planning and Programming of the Presidency–SEGEPLAN-.

Government Reviewer Comment: A more appropriate response to this question would be “e.” There is an automatic, non discretionary procedure to determine the funding awarded to the Comptroller General’s office. By law it gets 0.7 per cent of the Government’s ordinary revenue, plus all the revenues generated by fines and other monetary sanctions to public officials.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “c.” I chose my answer because despite a certain percentage for the allocation of the OSA, is the Congress who approves the budget at the end, and the OSA needs to be modernized, “*tecnificadas,*” train and professionalize the staff, expand coverage

IBP Comment: IBP editors chose answer, “c” consistent with the researcher’s comment.

C

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)?

- 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).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.”

There is no substantial difference regarding the previous answer. The internal audit departments of the public offices review all the financial operations. The actual budget of the General Account Controllership does not allow it to review again all the operations. However, it does apply modern criteria and all the large operations are reviewed, along with part of the small ones, chosen randomly, the budget is enough.

There are limitations because they are topics considered as State secrets, but not because of lack of staff of the Controllership. Citation: Interview with René de León, former General Secretary of the Ministry of Planning and Programming of the Presidency–SEGEPLAN-.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “b.”

IBP Comment: IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries, in light of the comments provided by the researcher under Question 117.

b

<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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> If the Commission of Finances and Currency of the Congress of the Republic, knows analyzes and proofs the information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<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> Report of integration of recommendations is not published</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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>	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. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not generated</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Additional Comments:

Please use this section to add any additional comments.

Researcher Additional Comments:

The present questionnaire was possible to complete it thanks to supported by:

Ministry of Public Finances:

Technical Direction of the Budget,

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