Situación Financiera de la Administración Central 1995-2017

- Millones de Quetzales -

Concepto	1995[1/]	1996[1/]	1997[1/]	1998[1/]	1999[1/]	2000[1/]	2001[2/]	2002[2/]	2003[2/]	2004[2/]	2005[2/]	2006[2/]	2007[2/]	2008[2/]	2009[2/]	2010[2/]	2011[2/]	2012[2/]	2013[2/]	2014[2/]	2015[2/]	2016[3/]	2017[3/]
Ingresos Totales	**7,543.5**	**9,031.3**	**10,704.7**	**12,815.2**	**14,924.0**	**16,469.3**	**18,222.1**	**20,771.5**	**21,808.7**	**23,462.1**	**24,906.7**	**29,250.2**	**33,610.5**	**35,578.0**	**34,037.2**	**37,425.1**	**43,154.0**	**45,873.8**	**49,259.2**	**52,224.3**	**52,883.7**	**57,507.7**	**59,986.9**
Ingresos Corrientes	**7,518.8**	**9,019.4**	**10,668.2**	**12,745.0**	**14,914.2**	**16,458.3**	**18,207.7**	**20,758.1**	**21,749.4**	**23,461.5**	**24,881.1**	**29,214.8**	**33,583.7**	**35,547.0**	**34,025.9**	**37,397.3**	**43,141.1**	**45,855.1**	**49,250.3**	**52,217.1**	**52,857.6**	**57,503.4**	**59,983.6**
Ingresos Tributarios	**6,775.1**	**8,422.7**	**10,102.6**	**11,573.4**	**13,362.6**	**15,003.0**	**15,928.7**	**19,294.7**	**20,280.7**	**21,974.0**	**23,310.0**	**27,238.1**	**31,543.3**	**33,358.1**	**31,811.7**	**34,772.0**	**40,292.2**	**42,819.8**	**46,335.5**	**49,096.9**	**49,730.7**	**54,109.5**	**56,684.1**
Impuestos Directos	**1,400.7**	**2,016.4**	**2,260.9**	**2,379.8**	**2,907.3**	**3,312.2**	**3,864.1**	**5,085.4**	**5,257.8**	**5,376.6**	**6,057.9**	**7,655.9**	**8,668.5**	**9,714.3**	**9,715.3**	**10,329.8**	**12,710.5**	**13,453.7**	**16,052.8**	**17,768.0**	**17,555.6**	**20,595.5**	**20,723.4**
Impuestos Indirectos	**5,374.3**	**6,406.3**	**7,841.7**	**9,193.6**	**10,455.3**	**11,690.8**	**12,064.7**	**14,209.2**	**15,023.0**	**16,597.3**	**17,252.2**	**19,582.2**	**22,874.9**	**23,643.9**	**22,096.5**	**24,442.1**	**27,581.7**	**29,366.1**	**30,282.7**	**31,328.9**	**32,175.2**	**33,513.9**	**35,960.7**
Impuesto al Valor Agregado	2,439.7	3,579.0	4,523.3	5,299.0	6,241.0	7,092.6	6,983.4	8,618.4	9,288.6	10,482.3	10,752.7	12,497.5	15,377.0	16,155.2	15,015.5	16,980.4	19,472.2	20,912.9	21,873.9	23,152.9	23,271.3	24,215.2	26,186.7
No Tributarios y Transferencias	**743.8**	**596.7**	**565.6**	**1,171.7**	**1,551.5**	**1,455.3**	**2,279.0**	**1,463.4**	**1,468.7**	**1,487.5**	**1,571.0**	**1,976.7**	**2,040.3**	**2,188.9**	**2,214.2**	**2,625.4**	**2,849.0**	**3,035.3**	**2,914.8**	**3,120.2**	**3,126.9**	**3,393.9**	**3,299.5**
Ingresos de Capital	**24.7**	**11.9**	**36.5**	**70.1**	**9.8**	**11.0**	**14.3**	**13.4**	**59.4**	**0.6**	**25.6**	**35.3**	**26.8**	**31.0**	**11.3**	**27.8**	**12.9**	**18.7**	**8.8**	**7.2**	**26.1**	**4.3**	**3.4**
Gastos Totales	**7,974.3**	**8,997.4**	**11,518.0**	**15,517.1**	**18,728.2**	**19,109.8**	**21,327.0**	**22,541.1**	**26,333.4**	**25,542.2**	**28,500.5**	**33,721.4**	**37,382.1**	**40,355.4**	**43,708.8**	**48,385.4**	**53,511.0**	**55,319.6**	**58,269.0**	**60,818.7**	**59,891.2**	**63,080.3**	**67,274.7**
Gastos Corrientes	**5,666.0**	**6,406.3**	**7,261.8**	**9,832.9**	**11,684.5**	**13,571.9**	**15,196.2**	**15,687.7**	**17,529.6**	**17,429.5**	**18,927.3**	**21,621.9**	**24,780.5**	**27,134.4**	**31,160.5**	**34,656.6**	**38,774.2**	**42,307.5**	**45,555.3**	**47,471.2**	**49,257.0**	**52,074.8**	**55,141.6**
Remuneraciones	2,559.7	2,813.4	2,878.1	3,745.8	4,311.6	5,159.6	5,979.6	6,446.3	6,799.0	6,816.0	6,828.9	7,649.9	8,225.6	9,260.0	11,154.1	12,528.8	14,155.7	15,080.6	16,967.9	18,465.8	20,303.8	21,028.2	22,328.2
Bienes y Servicios	855.6	798.6	1,016.6	1,369.2	1,554.9	2,002.5	2,534.1	2,186.4	2,645.1	2,050.9	2,266.1	2,881.0	3,533.4	5,265.7	5,711.9	6,287.6	7,183.5	8,721.8	8,661.3	9,346.0	7,995.8	7,686.4	7,204.7
Impuestos pagados por dependencias del Estado	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.5	10.9	17.4	32.9	18.9	11.3	10.3
Descuentos y Bonificaciones	10.7	99.6	527.3	737.3	716.7	833.8	14.1	40.0	55.0	25.6	91.8	56.5	49.0	71.1	57.8	103.5	184.9	170.8	228.5	106.4	6.2	1.0	180.0
Prestaciones a la Seguridad Social	330.0	382.7	481.3	640.4	787.2	1,005.8	1,130.8	1,262.9	1,382.0	1,515.7	1,665.4	1,828.6	2,005.1	2,346.8	2,776.1	2,979.2	3,147.1	3,305.9	3,580.9	3,774.1	3,897.9	4,305.4	4,775.0
Intereses	864.3	1,065.6	812.2	1,360.6	1,789.3	1,830.9	2,289.8	2,269.4	2,266.3	2,601.3	2,923.3	3,182.4	3,891.5	4,025.9	4,374.2	4,939.6	5,475.7	6,022.3	6,569.0	6,583.2	7,616.8	7,724.2	8,003.1
Deuda interna	594.0	650.1	456.4	885.3	1,095.4	969.3	1,377.8	1,096.4	1,141.2	1,181.2	1,417.4	1,503.7	1,821.6	2,186.6	2,374.7	2,761.5	3,354.8	3,938.9	4,160.4	4,365.3	5,022.3	5,098.7	5,298.2
Deuda externa	270.3	415.5	355.8	475.2	693.9	861.7	912.0	1,173.0	1,125.0	1,420.0	1,506.0	1,678.8	2,069.9	1,839.3	1,999.5	2,178.1	2,120.9	2,083.4	2,408.6	2,217.9	2,594.4	2,625.5	2,704.9
Préstamos	270.3	415.5	355.8	395.1	585.7	761.8	812.3	814.8	757.2	830.0	736.4	913.5	1,051.6	1,176.0	1,281.7	1,468.6	1,438.6	1,498.8	1,523.0	1,579.8	1,653.4	1,727.1	1,633.8
Bonos				80.1	108.2	99.8	99.7	358.1	367.8	590.1	769.6	765.2	1,018.3	663.3	717.8	709.5	682.3	584.6	885.6	638.1	941.1	898.3	1,071.1
Arrendamiento de Tierra y Terrenos	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.2	0.2	0.8	0.4	0.2
Derechos Sobre Bienes Intangibles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.0	27.6	30.6	35.0	18.0	19.8	33.0
Transferencias	1,045.7	1,246.4	1,546.2	1,979.6	2,524.8	2,739.2	3,247.9	3,482.8	4,382.3	4,419.9	5,151.7	6,023.5	7,076.0	6,164.9	7,086.2	7,818.1	8,592.6	8,967.5	9,499.4	9,127.7	9,398.9	11,298.1	12,607.2
Resto del Sector Público	725.8	869.9	1,103.8	1,443.0	1,814.9	1,594.1	2,134.6	2,133.1	2,583.5	2,620.7	3,002.5	3,311.2	4,205.2	4,827.1	4,898.5	5,398.6	6,215.5	6,402.8	6,723.7	6,500.0	7,367.1	8,571.5	9,877.3
Sector privado	243.1	343.6	292.1	268.7	422.8	862.2	866.6	1,039.4	1,443.1	1,386.9	1,641.5	1,943.7	2,419.8	1,278.8	2,127.1	2,373.3	2,321.4	2,496.9	2,702.2	2,576.2	1,975.4	2,647.1	2,557.7
Sector externo	76.8	32.9	150.4	267.9	287.2	283.0	246.7	310.3	355.6	412.3	507.7	768.5	450.9	59.0	60.6	46.1	55.7	67.8	73.5	51.5	56.4	79.6	172.3
Gastos de Capital	**2,308.4**	**2,591.1**	**4,256.2**	**5,684.2**	**7,043.7**	**5,537.9**	**6,130.8**	**6,853.4**	**8,803.8**	**8,112.7**	**9,573.2**	**12,099.5**	**12,601.6**	**13,221.0**	**12,548.3**	**13,728.7**	**14,736.8**	**13,012.0**	**12,713.7**	**13,347.4**	**10,634.2**	**11,005.5**	**12,133.2**
Inversión Real Directa	1,093.8	1,276.6	1,787.4	2,159.3	2,499.7	2,158.3	2,082.5	2,296.4	1,970.1	2,081.4	2,531.5	3,701.8	4,664.7	5,569.6	5,606.0	6,139.2	6,805.9	3,975.4	3,769.2	4,274.2	2,062.3	1,280.0	2,092.2
Inversión Financiera	302.4	241.2	543.6	1,215.8	1,607.5	54.2	280.8	230.7	67.5	134.3	72.8	57.8	60.2	151.8	0.9	0.8	6.3	2.4	3.6	6.1	0.0	7.6	51.9
Transferencias	912.2	1,073.3	1,925.2	2,309.0	2,936.5	3,325.4	3,767.5	4,326.2	6,766.2	5,897.0	6,968.8	8,339.9	7,876.7	7,499.6	6,941.4	7,588.6	7,924.7	9,034.2	8,940.9	9,067.1	8,571.9	9,718.0	9,989.1
Resto del Sector Público	634.1	827.7	1,863.9	2,253.1	2,769.7	2,857.6	3,332.0	3,725.3	4,874.4	4,862.3	5,123.3	5,980.2	5,741.5	6,864.8	6,453.0	6,838.8	6,951.5	8,480.6	8,384.9	8,580.7	7,964.7	9,212.0	9,361.8
Sector privado y externo	278.1	245.6	61.3	56.0	166.8	467.8	435.5	600.9	1,891.9	1,034.7	1,845.5	2,359.7	2,135.2	634.8	488.4	749.9	973.2	553.6	556.0	486.5	607.2	506.0	627.3
Resultado en Cuenta Corriente	**1,852.9**	**2,613.0**	**3,406.4**	**2,912.1**	**3,229.7**	**2,886.4**	**3,011.5**	**5,070.3**	**4,219.7**	**6,032.0**	**5,953.8**	**7,593.0**	**8,803.1**	**8,412.6**	**2,865.4**	**2,740.7**	**4,366.9**	**3,547.6**	**3,695.1**	**4,745.8**	**3,600.6**	**5,428.6**	**4,842.0**
Resultado Presupuestario	**-430.8**	**33.9**	**-813.3**	**-2,701.9**	**-3,804.2**	**-2,640.5**	**-3,105.0**	**-1,769.7**	**-4,524.7**	**-2,080.1**	**-3,593.8**	**-4,471.2**	**-3,771.6**	**-4,777.4**	**-9,671.7**	**-10,960.3**	**-10,357.0**	**-9,445.7**	**-9,009.8**	**-8,594.4**	**-7,007.5**	**-5,572.7**	**-7,287.7**
Financiamiento Total	**430.8**	**-33.9**	**813.3**	**2,701.9**	**3,804.2**	**2,640.5**	**3,105.0**	**1,769.7**	**4,524.7**	**2,080.1**	**3,593.8**	**4,471.2**	**3,771.6**	**4,777.4**	**9,671.7**	**10,960.3**	**10,357.0**	**9,445.7**	**9,009.8**	**8,594.4**	**7,007.5**	**5,572.7**	**7,287.7**
Financiamiento Externo Neto	**320.7**	**270.6**	**1,713.3**	**1,402.2**	**2,051.0**	**651.4**	**3,234.2**	**1,609.2**	**2,727.0**	**3,361.9**	**-336.7**	**2,866.8**	**2,134.5**	**849.8**	**4,117.3**	**5,109.7**	**378.2**	**5,743.0**	**6,364.5**	**122.5**	**3,637.7**	**4,124.5**	**1,179.6**
Préstamos	320.7	270.6	807.5	1,402.2	2,051.0	651.4	618.9	1,609.2	352.9	766.0	-336.7	2,866.8	3,040.3	849.8	4,117.3	5,109.7	2,923.4	262.4	3,260.8	122.5	3,637.7	-1,283.4	-2,498.2
Desembolsos	609.7	691.3	1,132.6	1,815.1	2,604.8	1,343.8	1,471.1	2,580.4	1,561.6	2,293.2	1,087.2	4,439.6	4,612.6	2,762.5	6,272.8	7,160.5	5,029.6	2,328.7	5,519.9	2,460.6	6,240.0	1,322.5	770.4
Amortizaciones	289.0	420.7	325.1	412.9	553.8	692.4	852.2	971.2	1,208.7	1,527.2	1,424.0	1,572.7	1,572.2	1,912.8	2,155.4	2,050.8	2,106.2	2,066.3	2,259.1	2,338.0	2,602.3	2,605.9	3,268.6
Negociación Neta de Bonos			905.8				2,615.3		2,374.1	2,595.9	0.0	0.0	-905.8	0.0	0.0	0.0	-2,545.2	5,480.6	3,103.7	0.0	0.0	5,407.9	3,677.9
Financiamiento Interno Neto	**110.1**	**-304.4**	**-900.0**	**1,299.7**	**1,753.2**	**1,989.0**	**-129.3**	**160.5**	**1,797.7**	**-1,281.8**	**3,930.5**	**1,604.4**	**1,637.1**	**3,927.6**	**5,554.4**	**5,850.6**	**9,978.8**	**3,702.8**	**2,645.3**	**8,471.9**	**3,369.8**	**1,448.1**	**6,108.1**
Negociación Neta de Bonos	-359.5	608.2	769.1	394.5	1,547.8	824.4	649.9	-1,112.9	2,867.9	1,804.1	3,585.0	3,763.0	4,025.0	2,018.9	4,388.4	6,170.9	8,305.4	2,019.4	2,312.8	8,216.5	4,000.0	4,018.6	7,094.1
Deuda Neta Flotante	240.1	-851.0	-661.7																				
Otros Ingresos				3,754.6		1,005.5	2,423.4																
Desincorporación de activos				3,754.6		1,005.5	2,423.4																
Negociación Neta de Prima de Bonos																			56.2	6.6		121.4	
Amortización por el Costo de la Política Monetaria											963.7	1,159.5	593.8	393.3				336.1					646.0
Variación de Caja (+) disminución (-) aumento	**229.5**	**-61.6**	**-1,007.4**	**-2,849.4**	**205.4**	**159.1**	**-3,202.5**	**1,273.4**	**-1,070.2**	**-3,085.9**	**1,309.3**	**-999.1**	**-1,794.1**	**2,302.0**	**1,166.0**	**-320.4**	**1,673.4**	**2,019.5**	**276.3**	**248.7**	**-624.2**	**-2,682.1**	**-515.5**

1/: En cumplimiento a la legislación vigente durante el período 1995-2000, las cifras consignadas en el rubro de ingresos Impuesto al Valor Agregado IVA corresponden al total recaudado sin deducir monto alguno, mientras que el rubro de gasto Descuentos y Bonificaciones incluye las devoluciones de Crédito Fiscal del IVA efectivamente pagadas al sector exportador.

2/: En cumplimiento a la legislación vigente durante el período 2001-2013, las cifras consignadas en el rubro de ingresos Impuesto al Valor Agregado IVA corresponden al total recaudado menos las devoluciones de Crédito Fiscal del IVA al sector exportador. A partir de 2001, el rubro de gasto Descuentos y Bonificaciones no incluye estos pagos.

3/: Cifras preliminares.

MEMORANDUM

Con el objetivo que las comparaciones interanuales sean consistentes, considérese el siguiente cálculo auxiliar que excluye las devoluciones de Crédito Fiscal del IVA y presenta todas las cifras netas de estas devoluciones:

Ingresos Totales Netos	**7,532.8**	**8,931.7**	**10,177.4**	**12,077.9**	**14,207.3**	**15,635.5**	**18,222.1**	**20,771.5**	**21,808.7**	**23,462.1**	**24,906.7**	**29,250.2**	**33,610.5**	**35,578.0**	**34,037.2**	**37,425.1**	**43,154.0**	**45,873.8**	**49,259.2**	**52,224.3**	**52,883.7**	**57,507.7**	**59,986.9**
Ingresos Corrientes Netos	**7,508.1**	**8,919.8**	**10,140.9**	**12,007.8**	**14,197.5**	**15,624.5**	**18,207.7**	**20,758.1**	**21,749.4**	**23,461.5**	**24,881.1**	**29,214.8**	**33,583.7**	**35,547.0**	**34,025.9**	**37,397.3**	**43,141.1**	**45,855.1**	**49,250.3**	**52,217.1**	**52,857.6**	**57,503.4**	**59,983.6**
Ingresos Tributarios Netos	**6,764.4**	**8,323.1**	**9,575.3**	**10,836.1**	**12,646.0**	**14,169.2**	**15,928.7**	**19,294.7**	**20,280.7**	**21,974.0**	**23,310.0**	**27,238.1**	**31,543.3**	**33,358.1**	**31,811.7**	**34,772.0**	**40,292.2**	**42,819.8**	**46,335.5**	**49,096.9**	**49,730.7**	**54,109.5**	**56,684.1**
Impuestos Indirectos Netos	**5,363.6**	**6,306.7**	**7,314.4**	**8,456.3**	**9,738.6**	**10,857.0**	**12,064.7**	**14,209.2**	**15,023.0**	**16,597.3**	**17,252.2**	**19,582.2**	**22,874.9**	**23,643.9**	**22,096.5**	**24,442.1**	**27,581.7**	**29,366.1**	**30,282.7**	**31,328.9**	**32,175.2**	**33,513.9**	**35,960.7**
Impuesto al Valor Agregado Neto	2,429.0	3,479.4	3,996.0	4,561.7	5,524.4	6,258.8	6,983.4	8,618.4	9,288.6	10,482.3	10,752.7	12,497.5	15,377.0	16,155.2	15,015.5	16,980.4	19,472.2	20,912.9	21,873.9	23,152.9	23,271.3	24,215.2	26,186.7
Gastos Totales (Sin Devoluciones de Crédito Fiscal IVA)	**7,963.7**	**8,897.9**	**10,990.7**	**14,779.8**	**18,011.5**	**18,276.0**	**21,327.0**	**22,541.1**	**26,333.4**	**25,542.2**	**28,500.5**	**33,721.4**	**37,382.1**	**40,355.4**	**43,708.8**	**48,385.4**	**53,511.0**	**55,319.6**	**58,269.0**	**60,818.7**	**59,891.2**	**63,080.3**	**67,274.7**
Gastos Corrientes	**5,655.3**	**6,306.8**	**6,734.5**	**9,095.6**	**10,967.8**	**12,738.1**	**15,196.2**	**15,687.7**	**17,529.6**	**17,429.5**	**18,927.3**	**21,621.9**	**24,780.5**	**27,134.4**	**31,160.5**	**34,656.6**	**38,774.2**	**42,307.5**	**45,555.3**	**47,471.2**	**49,257.0**	**52,074.8**	**55,141.6**
Descuentos y Bonificaciones (Sin Dev. Crédito Fiscal IVA)	0.0	0.0	0.0	0.0	0.0	0.0	14.1	40.0	55.0	25.6	91.8	56.5	86.0	71.1	57.8	103.5	184.9	170.8	228.5	106.4	6.2	1.0	180.0
Balance Presupuestario	**-430.8**	**33.9**	**-813.3**	**-2,701.9**	**-3,804.2**	**-2,640.5**	**-3,105.0**	**-1,769.7**	**-4,524.7**	**-2,080.1**	**-3,593.8**	**-4,471.2**	**-3,771.6**	**-4,777.4**	**-9,671.7**	**-10,960.3**	**-10,357.0**	**-9,445.7**	**-9,009.8**	**-8,594.4**	**-7,007.5**	**-5,572.7**	**-7,287.7**
Devoluciones de Crédito Fiscal del IVA registradas en la Liquidación Presupuestaria	**10.7**	**99.6**	**527.3**	**737.3**	**716.7**	**833.8**																	
Liquidación Presupuestaria																							
PIB a precios corrientes	**77,361.6**	**86,603.5**	**97,642.6**	**111,823.0**	**121,796.4**	**133,427.5**	**146,977.8**	**162,506.8**	**174,044.1**	**190,440.1**	**207,728.9**	**229,836.1**	**261,760.1**	**295,871.5**	**307,966.6**	**333,093.4**	**371,011.6**	**394,723.0**	**423,097.7**	**454,052.8**	**488,128.2**	**522,593.9**	**554,292.6**