Situación Financiera de la Administración Central 1999-2018

- Millones de Quetzales -

Concepto	1999[1/]	2000[1/]	2001[1/]	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[2/]	2017[3/]	2018[3/]
Ingresos Totales	**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**	**62,342.0**
Ingresos Corrientes	**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**	**62,339.2**
Ingresos Tributarios	**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**	**58,835.6**
Impuestos Directos	**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**	**20,920.7**
Impuestos Indirectos	**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**	**37,914.9**
Impuesto al Valor Agregado	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	27,732.5
No Tributarios y Transferencias	**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**	**3,503.6**
Ingresos de Capital	**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**	**2.8**
Gastos Totales	**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**	**72,710.6**
Gastos Corrientes	**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**	**58,355.5**
Remuneraciones	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	23,294.8
Bienes y Servicios	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	8,482.5
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	16.5	10.9	17.4	32.9	18.9	11.3	10.3	7.7
Descuentos y Bonificaciones	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	102.0
Prestaciones a la Seguridad Social	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	4,741.1
Intereses	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	8,483.5
Deuda interna	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	5,744.8
Deuda externa	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	2,738.8
Préstamos	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	1,554.7
Bonos	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	1,184.0
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	0.3	0.2	0.2	0.2	0.8	0.4	0.2	0.3
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	18.0	27.6	30.6	35.0	18.0	19.8	33.0	34.1
Transferencias	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	13,209.6
Resto del Sector Público	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	9,787.7
Sector privado	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	3,332.9
Sector externo	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	89.0
Gastos de Capital	**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**	**14,355.0**
Inversión Real Directa	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	3,885.7
Inversión Financiera	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	35.1
Transferencias	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	10,434.2
Resto del Sector Público	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	9,647.2
Sector privado y externo	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	787.0
Resultado en Cuenta Corriente	**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**	**3,983.6**
Resultado Presupuestario	**-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**	**-7,287.8**	**-10,368.6**
Financiamiento Total	**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**	**7,287.8**	**10,368.6**
Financiamiento Externo Neto	**2,051.0**	**651.4**	**3,234.2**	**1,609.2**	**2,727.0**	**3,361.9**	**-336.7**	**2,866.8**	**3,040.3**	**849.8**	**4,117.3**	**5,109.7**	**378.2**	**5,743.0**	**6,364.5**	**122.5**	**3,637.7**	**4,124.7**	**1,179.6**	**454.3**
Préstamos	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	-1,283.2	-2,498.2	454.3
Desembolsos	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	1,322.7	770.4	2,969.9
Amortizaciones	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	2,515.6
Negociación Neta de Bonos			2,615.3		2,374.1	2,595.9	0.0	0.0	0.0	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	0.0
Financiamiento Interno Neto	**1,753.2**	**1,989.0**	**-129.3**	**160.5**	**1,797.7**	**-1,281.8**	**3,930.5**	**1,604.4**	**731.3**	**3,927.6**	**5,554.4**	**5,850.6**	**9,978.8**	**3,702.8**	**2,645.3**	**8,471.9**	**3,369.8**	**1,448.0**	**6,108.2**	**9,914.3**
Negociación Neta de Bonos	1,547.8	824.4	649.9	-1,112.9	2,867.9	1,804.1	3,585.0	3,763.0	3,119.2	2,018.9	4,388.4	6,170.9	8,235.3	2,019.4	2,312.8	8,216.5	4,000.0	4,018.6	7,094.1	9,710.0
Deuda Neta Flotante																				
Otros Ingresos		1,005.5	2,423.4																	
Desincorporación de activos		1,005.5	2,423.4																	
Negociación Neta de Prima de Bonos															56.2	6.6	-6.0	111.7	175.7	560.8
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	**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**	**1,743.5**	**2,019.5**	**276.3**	**248.7**	**-624.2**	**-2,682.2**	**-515.5**	**-356.5**

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	**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**	**62,342.0**
Ingresos Corrientes Netos	**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**	**62,339.2**
Ingresos Tributarios Netos	**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**	**58,835.6**
Impuestos Indirectos Netos	**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**	**37,914.9**
Impuesto al Valor Agregado Neto	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	27,732.5
Gastos Totales (Sin Devoluciones de Crédito Fiscal IVA)	**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**	**72,710.6**
Gastos Corrientes	**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**	**58,355.5**
Descuentos y Bonificaciones (Sin Dev. Crédito Fiscal IVA)	0.0	0.0	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	102.0
Balance Presupuestario	**-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**	**-7,287.8**	**-10,368.6**
Devoluciones de Crédito Fiscal del IVA registradas en la Liquidación Presupuestaria	**716.7**	**833.8**																		
Liquidación Presupuestaria																				
PIB a precios corrientes	**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**	**521,836.9**	**555,648.8**	**589,959.8**