

MINISTRY OF PUBLIC FINANCE

# THIRD REPORT ON FISCAL POLICY IN GUATEMALA:

## Preliminary Closing 2008 and Perspectives for 2009



February, 2009

# THIRD REPORT ON FISCAL POLICY IN GUATEMALA: PRELIMINARY CLOSING 2008 AND PERSPECTIVES FOR 2009

## EXECUTIVE SUMMARY

Following up on the Reports on Fiscal Policy in Guatemala *Diagnostic for 2007 and Perspectives for 2008*, published in February 2008, and *A Contribution to Transparency*, published in July 2008, the Ministry of Public Finance presents the Third Report on Fiscal Policy in Guatemala: *Preliminary Closing 2008 and Perspectives for 2009*. This third report is based on the Annual Report for the 2008 fiscal exercise, which was submitted to the Congress of the Republic in February of 2008, in compliance with Article 198 of the Political Constitution of the Republic of Guatemala.

### **A. Advances on the Plan for Fiscal Modernization**

The execution of the Plan for Fiscal Modernization is set in the framework of integrality, graduality and action against tax evasion. A new Vice-Ministry of Fiscal Transparency was created, as part of the ongoing process in the Ministry for institutional strengthening, and legal instruments have been prepared for establishing the Public Spending Observatory and improving control of public trust funds. Also, spending has been redirected towards social protection, infrastructure and security, and a budget was presented to the Congress of the Republic which prioritizes health, education and citizen security. Finally, regarding taxation policy, congressional approval of the Solidarity Tax was achieved and an Initiative for the Law on Complementary Dispositions for Modernizing the Indirect Tax and Customs System was presented to Congress.

### **B. Macroeconomic Stability**

Fiscal policy contributed to macroeconomic stability in 2008 through a moderate fiscal deficit (1.6% of the GDP), including a budgetary extension approved in October and a high percent of the budget executed. Prudent fiscal policy and the tardy approval of foreign loans budgeted for 2008 were reflected in a fiscal surplus during the first months of the year, supporting efforts by the monetary authorities to control inflation.

Inflationary pressure let up in the last four months of the year, but Guatemalan economy began to show greater preference for liquidity, due to uncertainty resulting from the worldwide financial crisis. During this period the budgetary outcome passed from surplus to fiscal deficit, financing of which was supported in the final months of the year by a moderate use of government deposits in the Bank of Guatemala, providing the private sector with urgently-needed liquidity.

### **C. Public Spending**

Total public spending in 2008, including amortizations of the public debt, came to Q 42,661.5 million, equivalent to 14.5% of the GDP. Although lower than that of most previous years, public spending in 2008 corresponded with a small budget as percentage of GDP (in fact, the smallest in the 2000-2008 period), but was almost totally executed (97.1%, the second highest percentage of budgetary execution in the same period).

Compared to 2007, public spending in 2008 reflected government priorities, giving precedence to solidarity with the more needy social sectors, infrastructure, and citizen security.

### **D. Tax Revenue**

Available preliminary figures show that tax revenue for 2008 surpassed its budgetary goal by 0.8%, a fact that contributed to the accumulated monthly budgetary outcome showing a fiscal surplus up until August. However, in spite of exceeding budgetary expectations, the tax burden in 2008 was 11.3%: less than the 12.1% achieved in 2007.

Among the main factors explaining the drop in the tax burden is an important deceleration in Value-Added Tax collection, resulting from a combination of events including accumulation of fiscal credit in the retention system and a contraction of internal consumption linked to effects of worldwide economic recession. Consumption contraction also affected collection of specific or selective consumer taxes, especially on fuel distribution. Income from customs showed an important slump, mainly in the last three months of the year.

### **E. Fiscal Transparency**

The present Annual Report contains a first-time disclosure of a report on public spending executed by non-governmental organizations (NGO), accompanied by four annexes with detailed information per executing NGO and the government agencies responsible (Annexes 5 through 8). During recent years, expenditure through NGOs has increased, reaching 4.6% of total public spending in 2008. Public spending executed through trust funds has remained high, at 8.7% of total public spending, while expenditure channeled through international organisms has decreased perceptibly.

According to the Ministry of Public Finance, the correct evaluation of budgetary modifications (transferences) should identify the net effect of debits and credits applied to the budget of each agency. There is an analysis of amounts and principal destinations of modifications implemented by the 45 government decrees on the budget approved in 2008, as well as a general analysis of internal reassignment of resources in the agencies, implemented through the 460 ministry decrees on the budget approved in 2008. The main conclusion is that transferences between agencies (Ministry to Ministry) came to Q 3,834.4 million, equivalent to 8.7% of the budget. Other internal transferences were carried out within Ministries and Secretariats, as a result of natural adjustments required by any budget, and that during 2008 were affected by unexpected changes such as the

increase in energy and fuel prices. These internal transferences came to Q 6,699.8 million, 15.2% of the total budget.

## **F. Institutional Strengthening of the Ministry of Public Finance**

There are reports of advances in 2008 as part of the Program for Internal Modernization of the Ministry of Public Finance, including changes in organizational structure resulting from the Government Decree that approved the new Internal Organic Regulation. This new structure has improved internal management and is promoting transparency in the execution of public spending.

In October of 2008 the Ministry of Public Finance adopted a new Code of Ethics which must be observed by all public servants employed in the institution. This Code will help ensure the application of measures to guarantee adequate conduct, as well as efficient administration of the State Treasury legal program.

# **I. PERSPECTIVES FOR 2009**

## **A. International economic scenario**

The most recent estimates available suggest that during 2009 the growth rate of world economy will drop to 0.5%, the lowest observed in the past decades. Outstanding factors include the low growth rate of emerging and developing economies, which will decelerate strongly from 6.25% in 2008 to 3.25% in 2009. Estimates suggest that the volume of world commerce in goods and services will decrease 2.8%, and prices of raw materials -excluding fuel- could decrease 29.1%.

Uncertainty persists in the world financial system. Credit conditions have worsened and prices of assets have registered downward pressure, in spite of liquidity injections and cut rates ordered by central banks; financing is scarce and short-range. For countries with emerging markets, financing through international bank loans (for both public and private sectors) to stimulate internal credit expansion or finance international trade, continues to show a downward tendency.

## **B. Perspectives for national economic activity**

In the real sector a drop is predicted in the growth rate of the GDP to a range of 3.0 % to 3.5%, which is explained, fundamentally, by a weakened external demand and domestic market. In the external sector, commodities exports, remittances and tourism show less growth. Estimates suggest that import of commodities could also be increasing at a lower rate than the previous year. This could determine that the current account deficit could probably stabilize at 5.2 % of the GDP, and the net external position a sum of US\$ 4,963.8 million, US\$ 300.0 million more than that observed at the end of 2008.

### C. Program for Economic Emergency and Recovery

The Government of Guatemala has launched the National Program for Economic Emergency and Recovery, which includes policies and actions in eleven strategic and high-priority areas: 1) anticyclical fiscal policy; 2) security; 3) employment policy; 4) social protection policy; 5) high-priority sector policies; 6) implementation of the competitiveness agenda; 7) monetary, exchange and credit policy; 8) financial policy; 9) banking policy; 10) Central American integration; and, 11) transparency and quality in public spending.

Regarding anticyclical fiscal policy management, the Ministry of Public Finance intends to implement timely and effective measures that can help reduce the risk of a greater drop in economic growth. Fiscal policy will act as an instrument for short-range stimulus, directed at obtaining sustainable and transparent financing for public investment in physical and social infrastructure. The fiscal deficit will remain moderate, around 2% of the GDP, and financed mainly by external resources. Financing of the fiscal deficit by internal sources will not generate displacement in the national fiscal system, with the use of Treasury Bonds and cash resources significantly less than that registered in 2008.

Guatemala is a small economy, open and dependent on income from foreign capital, and vulnerable to the volatility of international prices, as in the specific case of oil prices. The recession in world economy will affect tax revenue and investment programs. To counteract this situation, the Plan for Fiscal Modernization will proceed, including policy reform consistent with improved fiscal management, tax reform, strengthening of tax administration, and transparency and efficiency in public spending. Estimates by the Ministry of Public Finance for 2009 include a tax burden of around 11.4%, a fiscal deficit nearing 2% of the GDP and a total expenditure of 14.2% of the GDP.

**Table 1**  
**Budgetary Results<sup>1/</sup> Accumulated Monthly by the Central Administration**  
**2007 - 2008**

- Percentage of GDP -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>2007</b>	0.3	0.3	0.1	0.2	-0.2	-0.2	-0.4	-0.7	-1.0	-0.7	-1.1	-1.4
<b>2008<sup>2/</sup></b>	0.2	0.4	0.5	0.7	0.5	0.5	0.5	0.4	0.0	0.0	-0.9	-1.6

1/ Positive = surplus, negative = deficit.

2/ Preliminary.

**Table 2**  
**Use of Cash Resources<sup>1/</sup> Accumulated Monthly by the Central Administration**  
**2007 - 2008**

- Millions of Quetzals -

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>2007</b>	-654.5	-743.1	-1,719.3	-2,540.7	-2,494.0	-3,608.5	-4,266.0	-3,371.4	-2,898.4	-4,349.9	-3,341.8	-2,387.9
<b>2008<sup>2/</sup></b>	-174.4	-812.4	-1,409.4	-2,249.4	-1,810.0	-3,106.6	-2,588.3	-1,989.3	-976.9	-1,574.2	578.7	2,457.3

1/ Negative = increase in Government deposits in the Bank of Guatemala (cash increase). Positive = reductions of Government deposits in the Bank of Guatemala (cash use).

2/ Preliminary.

**Table 3**  
**Financial Situation of the Central Administration, 2006, 2007 and 2008**

- Percentage of GDP -

Concept	2006	2007	2008 <sup>1/</sup>
<b>a Total Revenue</b>	<b>12.7</b>	<b>12.9</b>	<b>12.1</b>
b Ordinary Revenue	12.7	12.9	12.1
Tax Revenue	11.9	12.1	11.3
Non-Tax Revenue	0.9	0.8	0.7
Capital Revenue	0.0	0.0	0.0
<b>c Total Expenses<sup>2/</sup></b>	<b>14.7</b>	<b>14.3</b>	<b>13.7</b>
d Ordinary Expenses	9.4	9.5	9.2
e Interest on the Public Debt	1.4	1.5	1.4
Other Ordinary Expenses	8.0	8.0	7.8
Capital Expenses	5.3	4.8	4.5
<b>Current Account Balance (b-d)</b>	<b>3.3</b>	<b>3.4</b>	<b>2.8</b>
<b>Primary Balance (a-(c-e))</b>	<b>-0.6</b>	<b>0.0</b>	<b>-0.3</b>
<b>Budgetary Balance (a-c)</b>	<b>-1.9</b>	<b>-1.4</b>	<b>-1.6</b>
<b>Total Financing</b>	<b>1.9</b>	<b>1.4</b>	<b>1.6</b>
External Net	1.2	1.2	0.3
Internal Net	0.7	0.3	1.3
Net Negotiation of Bonds	1.6	1.2	0.7
Recovery of the Monetary Policy Cost	-0.5	-0.2	-0.1
Cash Variations <sup>3/</sup>	-0.4	-0.7	0.8
<b>Nominal GDP (Millions of Q)</b>	<b>229,836.1</b>	<b>261,129.4</b>	<b>294,663.5</b>

1/ Preliminary.

2/ Does not include amortizations of the external public debt.

3/ Positive use of cash, negative increase of cash.

Note: For further details and for the figures in nominal terms, see annex 1.

**Table 4**  
**Total Public Expenditure by the Central Administration**  
**Executed and Budgeted 2000-2008**

	2000	2001	2002	2003	2004	2005	2006	2007	2008
Total expenditure (% of GDP) <sup>1/</sup>	14.8	15.1	14.5	15.8	14.2	14.9	15.9	15.1	14.5 <sup>2/</sup>
	Average for the period: 15.0								
Current budget at the end of each year <sup>3/</sup> (% of GDP)	16.0	17.0	15.6	17.7	16.2	15.6	16.4	15.7	14.9
	Average for the period: 16.1								
Percentage of budgetary execution	92.7	89.0	92.9	89.4	87.9	95.3	96.7	98.4	97.1
	Average for the period: 93.3								

1/ Includes amortizations of the public debt.

2/ Preliminary.

3/ Includes all budgetary modifications including expansions and transferences.

**Table 5**  
**Total Public Expenditure<sup>1/</sup> by the Central Administration 2007 and 2008<sup>2/</sup>**

- Millions of Quetzals and Percentages -

Concept	2007		2008 <sup>2/</sup>		Differences	
	Mill. of Q	Structure	Mill. of Q	Structure	Absolute	Relative
Health and Social Assistance	3,009.2	7.6	3,488.6	8.2	479.4	15.9
Education	6,924.9	17.5	7,902.7	18.5	977.8	14.1
Urban and Rural Development	4,012.7	10.1	4,141.4	9.7	128.7	3.2
Housing	484.1	1.2	231.8	0.5	-252.3	-52.1
Water and Sanitation	342.5	0.9	485.1	1.1	142.6	41.6
Internal Security	1,857.2	4.7	2,193.8	5.1	336.5	18.1
Judicial Branch	890.0	2.3	1,042.0	2.4	152.0	17.1
Justice Department	625.9	1.6	684.4	1.6	58.5	9.3
DGC and COVIAL <sup>3/</sup>	3,929.4	9.9	3,623.3	8.5	-306.1	-7.8
Public Debt	6,057.5	15.3	6,332.0	14.8	274.5	4.5
<i>Interests</i>	<i>3,891.5</i>	<i>9.8</i>	<i>4,025.9</i>	<i>9.4</i>	<i>134.4</i>	<i>3.5</i>
<i>Amortizations</i>	<i>2,166.0</i>	<i>5.5</i>	<i>2,306.1</i>	<i>5.4</i>	<i>140.1</i>	<i>6.5</i>
Other Entries	11,414.6	28.9	12,536.3	29.4	1,121.7	9.8
<b>Total</b>	<b>39,548.2</b>	<b>100.0</b>	<b>42,661.5</b>	<b>100.0</b>	<b>3,113.3</b>	<b>7.9</b>

1/ Includes amortizations of the external public debt.

2/ Preliminary.

3/ General Highway Administration (DGC) and Consultative Board for Road Maintenance (COVIAL), both departments in the Ministry of Communications, Infrastructure and Housing.



**Table 6**  
**Total Public Expenditure<sup>1/</sup> by the Central Administration 2008<sup>2/</sup> per Institution**

- Millions of Quetzals and Percentages -

Institution	Budget		Modifications		Executed	
	Initial	Final <sup>3/</sup>	Absolute	Relative	Mill. of Q	%
Presidency of the Republic	163.8	174.7	10.9	6.7	168.2	96.3
Ministry of Foreign Affairs	250.4	282.7	32.3	12.9	279.3	98.8
Ministry of Interior	2,610.2	2,369.1	-241.1	-9.2	2,323.6	98.1
Ministry of National Defense	1,265.3	1,261.3	-4.0	-0.3	1,258.7	99.8
Ministry of Public Finance	227.4	234.5	7.2	3.1	227.7	97.1
Ministry of Education	6,500.0	5,898.6	-601.5	-9.3	5,792.6	98.2
Ministry of Public Health And Social Assistance	3,000.0	2,764.4	-235.7	-7.9	2,684.5	97.1
Ministry of Labor and Social Provision	351.6	266.2	-85.4	-24.3	261.1	98.1
Ministry of Economy	229.8	351.5	121.6	52.9	339.7	96.7
Min. of Agriculture, Livestock and Food	1,230.5	1,185.3	-45.2	-3.7	1,149.8	97.0
Min. of Communications, Infrastructure and Housing	3,000.1	4,447.0	1,446.9	48.2	4,248.3	95.5
Ministry of Energy and Mines	46.0	47.9	1.9	4.1	46.7	97.4
Ministry of Culture and Sports	331.5	285.1	-46.4	-14.0	269.9	94.7
Secretariats and other Executive Branch departments	2,020.3	2,552.5	532.2	26.3	2,345.8	91.9
Ministry of Environment and Natural Resources	41.4	51.7	10.3	24.9	50.5	97.5
State Obligations through the Treasury	14,594.2	15,295.1	700.9	4.8	14,840.6	97.0
Service to the Public Debt	6,625.8	6,424.8	-201.0	-3.0	6,332.0	98.6
National General Attorney's Office	47.1	43.1	-4.0	-8.5	42.5	98.7
<b>Totals</b>	<b>42,535.5</b>	<b>43,935.5</b>	<b>1,400.0</b>	<b>3.3</b>	<b>42,661.5</b>	<b>97.1</b>

1/ Includes amortizations of the public external debt.

2/ Preliminary.

3/ Current to December 31, 2008.

**Table 7**  
**Expenditure in 2008 by Social Protection Programs Coordinated by the**  
**Interinstitutional Commission for Social Cohesion**

- Millions of Quetzals and Percentages -

Institution and Program	Final Budget <sup>1/</sup>	Executed <sup>2/</sup>	
		Millions of Q	%
<b>Presidential Secretariat for Social Welfare</b>	<b>27.4</b>	<b>27.1</b>	<b>98.8</b>
Solidarity Packs	5.1	5.1	100.0
Solidarity Dinners	1.8	1.8	100.0
Open Schools	20.5	20.2	98.4
<b>Presidential Executive Coordination Secretariat</b>	<b>122.0</b>	<b>116.7</b>	<b>95.6</b>
My Family Gets Ahead	122.0	116.7	95.6
<b>Total</b>	<b>149.5</b>	<b>143.8</b>	<b>96.2</b>

1/ Current to December 31, 2008.

2/ Preliminary.

**Table 8**  
**Central Administration Net Tax Revenue for 2007 and 2008**

- Millions of Quetzals and Percentages -

Tax	2007	2008		Variations	
		Budget	Collection <sup>1/</sup>	2008/2007	2008/Pres.
Income Tax	6,597.3	7,178.2	7,352.0	11.4	2.4
IETAAP <sup>2/</sup>	2,046.9	2,223.2	2,335.8	14.1	5.1
VAT <sup>3/</sup>	15,377.0	16,229.5	16,155.2	5.1	-0.5
Tariff Rights	2,653.9	2,843.8	2,427.2	-8.5	-14.6
IDP <sup>4/</sup>	2,047.3	2,163.0	1,938.4	-5.3	-10.4
Oil Royalties <sup>5/</sup>	801.2	355.6	1,228.2	53.3	245.4
Others	2,018.9	2,089.9	1,921.3	-4.8	-8.1
<b>Total</b>	<b>31,543.3</b>	<b>33,083.2</b>	<b>33,358.1</b>	<b>5.8</b>	<b>0.8</b>
<b>Tax Burden</b>	<b>12.1</b>	<b>11.2</b>	<b>11.3</b>	<b>-6.3</b>	
<b>Nominal GDP</b>	<b>261,129.4</b>	<b>294,663.5</b>		<b>12.8</b>	

1/ Preliminary.

2/ Extraordinary and Temporary Tax in Support of the Peace Accords

3/ Includes domestic VAT and on imports, net from fiscal credit returns to the export sector.

4/ Tax on Distribution of Crude Oil and Derived Fuels.

5/ Includes revenues from state participation in petroleum production.

**Table 9**  
**Public Expenditure Executed Through Trust Funds**

- Millions of Quetzals and Percentages -

	2007			2008		
	Budget <sup>1/</sup>	Executed		Budget <sup>1/</sup>	Executed <sup>2/</sup>	
	Millions of Q		%	Millions of Q		%
Road Conservation Fund	946.3	879.3	92.9	2,045.7	1,923.7	94.0
National Fund for Peace	353.7	349.6	98.8	758.8	723.3	95.3
National Program for Self-Management for Educational Development	592.1	581.6	98.2	588.6	560.7	95.3
Guatemalan Housing Fund	442.4	440.1	99.5	133.2	119.8	90.0
National Development Fund	30.0	20.5	68.4	139.3	115.0	82.6
National Program for Micro and Small Enterprises	6.0	6.0	100.0	107.5	107.5	100.0
Forests and Water for Concord	356.0	356.0	100.0	100.0	100.0	100.0
National Fund for Reactivation and Modernization of Agriculture	27.0	27.0	100.0	36.6	35.6	97.3
National Science and Technology Fund	30.9	29.6	95.8	25.0	23.8	95.3
Fund for Development of Indigenous Peoples	20.0	19.8	99.0	9.2	9.1	99.1
Modernization and Promotion of Irrigated Agriculture	27.0	27.0	100.0	8.1	8.0	99.3
National Fund for Conservation of Nature	3.5	3.5	100.0	3.8	3.8	100.0
National Fund for Scholarships and Credit for Education	0.9	0.8	88.6	0.2	0.2	95.9
IDB Assembly Event	11.8	11.8	100.0			
<b>Total</b>	<b>2,847.5</b>	<b>2,752.5</b>	<b>96.7</b>	<b>3,955.9</b>	<b>3,730.6</b>	<b>94.3</b>

1/ Current to December 31 of each year.

2/ Preliminary.

**Table 10**  
**Total Public Expenditure and Approximate Contributions to NGOs 1998-2008**

- Millions of Quetzals and Percentages -

Year	Total Public Expenditure <sup>1/</sup>	Approx. Executions by NGOs <sup>2/</sup>	% of Total Expenditure
1998	16,637.0	208.0	1.3
1999	19,239.2	361.0	1.9
2000	19,801.2	540.7	2.7
2001	22,182.2	544.2	2.5
2002	23,512.4	873.3	3.7
2003	27,542.5	1,256.9	4.6
2004	27,069.4	981.7	3.6
2005	30,888.1	1,359.3	4.4
2006	36,453.6	1,774.7	4.9
2007	39,548.2	1,643.7	4.2
2008	42,661.5	1,946.8	4.6

1/ Includes amortizations of the public external debt.

2/ For the 1998-2007 period, the figures correspond to Transferences to the Private Sector, excluding transferences to persons and contributions to the National Program for Self-Management for Educational Development. These amounts constitute an approximation to the financial execution by NGOs, that is, the amounts transferred directly and not necessarily the real execution. This approximation is used because there is no other source of information available.

**Table 11**  
**Public Spending Executed by NGOs in 2008<sup>1/</sup> Classified Modes of Execution:**  
**a) Contributions; and b) Execution Through Agreements and Advance Payments**  
**Per Agency of the Central Administration**

- Millions of Quetzals -

Institution	Total	a) Contributions			b) Agreements		
		Total Contributions	NGO	Institutes per Cooperative	Total Agreements <sup>2/</sup>	NGO	School Boards
Ministry of Public Health and Social Assistance	448.9	241.0	241.0		207.9	207.9	
Ministry of Education	663.6	188.3	74.4	113.9	475.3		475.3
Ministry of Economy	2.9	2.9	2.9				
Ministry of Culture and Sports	57.2	0.7	0.7		56.5	56.5	
Secretariats and Other Executive Departments	215.7	9.1	9.1		206.7	206.7	
Ministry of Public Finance	0.9	0.9	0.9				
State Obligations through the Treasury	459.5	459.5	459.5				
M. Communications, Infrastructure and Housing	21.1	8.3	8.3		12.8	12.8	
Ministry of Labor and Social Provision	31.8	31.8	31.8				
Ministry of Defense	16.3	16.3	16.3				
Min. of Agriculture, Livestock and Food	20.2	20.2	20.2				
Ministry of the Interior	8.6	8.6	8.6				
<b>Totals</b>	<b>1,946.8</b>	<b>987.6</b>	<b>873.6</b>	<b>113.9</b>	<b>959.2</b>	<b>483.9</b>	<b>475.3</b>

1/ Preliminary.

2/ Expenditure by NGOs following the modality of agreements and conditioned advance payments, according to what was established in Article 12 of Congressional Decree No. 70-2007 (Budget 2008).

**Table 12**  
**Grade of Execution of Public Spending Carried out in 2008<sup>1/</sup> per NGO in the**  
**Modality of Agreements and Conditioned Advance Payments**

-Millions of Quetzals and Percentages-

No. NGO	Institution	Agreement Value	Advance Payments	Accounted For <sup>2/</sup>	% Accounted for / Advance Payments	% Accounted for / Agreement Value
<b>119</b>	<b>NGOs</b>	<b>1,003.4</b>	<b>514.9</b>	<b>483.9</b>	<b>94.0</b>	<b>48.2</b>
80	Ministry of Public Health and Social Assistance	257.5	216.2	207.9	96.1	80.8
1	Ministry of Economy	0.3	0.1	0.0	42.0	8.4
16	Ministry of Culture and Sports	117.3	56.6	56.5	99.8	48.2
1	Ministry of Communications, Infrastructure and Housing	23.2	18.0	12.8	70.9	55.1
21	Secretariats and Other Executive Departments	605.1	223.9	206.7	92.3	34.2
<b>8,341</b>	<b>School Boards</b>	<b>645.5</b>	<b>494.4</b>	<b>475.3</b>	<b>96.1</b>	<b>73.6</b>
	<b>TOTAL</b>	<b>1,648.8</b>	<b>1,009.3</b>	<b>959.2</b>	<b>95.0</b>	<b>58.2</b>

1/ Preliminary.

2/ Corresponding to real execution, in the sense that these amounts were in fact paid, registered accountably to the supervision of the General Accounting Comptroller's Office and supported by pertaining documents and reports on physical and financial advancement.

**Table 13**  
**Execution of Public Spending Through Agreements with International**  
**Institutions<sup>1/</sup>**  
**Transferences carried out in 2007 and Expenditure During 2008**

- Millions of Quetzals -

Concept	PAHO	PNUD	CIPREDA	IICA	IOM	CATIE	ICAO	Total
Transferences in 2007	74.0	353.2	205.4	207.7	195.9	37.1	291.5	<b>1,364.7</b>
Expenditure during 2008	38.1	4.4	128.6	219.1	36.7	1.6	0.0	<b>428.5</b>

1/ PAHO = Pan American Health Organization; UNDP = United Nations Development Program; CIPREDA = International Center for Agricultural Pre-investment; IICA = Inter-American Institute of Cooperation for Agriculture; IOM = International Organization for Migrations; CATIE = Tropical Agronomy Center for Research and Teaching; ICAO = International Civil Aviation Organization.

**Table 14**  
**Reapportions among Institutions as a Result of Budgetary Modifications**  
**Approved by Government Decree on the Budget in 2008**

- Millions of Quetzals -

Institution	Debits	Credits	Net Effect
<b>Net Recipients</b>			
Ministry of Communications, Infrastructure and Housing	172.5	1,119.4	946.9
Secretariats and Other Departments	499.3	868.1	368.8
State Obligations through the Treasury	449.0	859.2	410.2
Ministry of Economy	61.8	160.9	99.1
Ministry of Foreign Relations	5.0	45.0	40.0
Ministry of Public Finance	10.2	16.2	6.0
Vicepresidency of the Republic	0.0	6.0	6.0
Ministry of Energy and Mines	4.1	6.0	1.9
Presidency of the Republic	30.1	34.8	4.7
Ministry of Environment and Natural Resources	7.2	7.5	0.3
<b>Conceded in Net Terms</b>			
National General Attorney's Office	4.0	0.0	-4.0
Ministry of National Defense	30.0	0.0	-30.0
Ministry of Culture and Sports	89.5	28.1	-61.4
Ministry of Agriculture, Livestock and Food	293.9	149.9	-144.0
Servicing the Public Debt	301.0	100.0	-201.0
Ministry of the Interior	418.9	160.0	-258.9
Ministry of Public Health and Social Assistance	281.7	20.0	-261.7
Ministry of Labor	307.7	6.3	-301.4
Ministry of Education	868.5	247.0	-621.5
<b>Total</b>	<b>3,834.4</b>	<b>3,834.4</b>	<b>0.0</b>

Note: debits and credits applied to the same institution were not necessarily applied within the same agreement or at the same time during the fiscal exercise.

**Table 15**  
**Detail of Reapportions in Secretariats and Other Executive Agencies as a Result of**  
**Budgetary Modifications Approved by Government Decree on the Budget in 2008**

- Millions of Quetzals -

Institution	Debits	Credits	Net Effect
<b>Net Recipients</b>			
Executive Coordination Secretariat	119.8	458.4	338.6
National Fund for Peace	45.4	297.5	252.1
Secretariat for Social Communication	0.0	25.8	25.8
Secretariat for Agricultural Affairs	0.0	15.0	15.0
Authority for the Sustainable Management of Lake Amatitlán	13.9	18.0	4.1
Secretariat for Planning and Programming	23.8	25.0	1.2
National Civil Service Office	0.0	1.0	1.0
National Youth Council	1.7	1.8	0.1
Secretariat for Administrative Affairs	0.0	0.1	0.1
Presidential Commission on Human Rights	0.0	6.5	6.5
National Secretariat for Science and Technology	15.0	15.0	0.0
<b>Conceded in net terms</b>			
Secretariat for Nutritional Security	4.8	4.0	-0.8
Presidential Secretariat for Women	3.3	0.0	-3.3
Presidential Commission for Reform, Modernization and Strengthening of the State	6.0	0.0	-6.0
Secretariat for Social Work	21.5	0.0	-21.5
National Council of Protected Areas	16.9	0.0	-16.9
Secretariat for Social Welfare	25.6	0.0	-25.6
Peace Secretariat	35.5	0.0	-35.5
Fund for the Development of Guatemalan Indigenous People	4.6	0.0	-4.6
National Development Fund	161.5	0.0	-161.5

Note: debits and credits applied to the same institution were not necessarily applied within the same agreement or at the same time during the fiscal exercise.

**Table 16**  
**Internal Reapportions Resulting from Budgetary Modifications**  
**Approved by Ministry Decree on the Budget in 2008**

- Millions of Quetzals -

Institution	Amount
Ministry of Agriculture	589.4
Ministry of Environment	8.8
Ministry of Communications	1,452.6
Ministry of Culture	69.2
Ministry of Defense	122.7
Servicing the Public Debt	477.4
Ministry of Economy	36.8
Ministry of Education	1,730.9
Ministry of Energy and Mines	9.8
Ministry of Finance	28.4
Ministry of the Interior	685.3
State Obligations	406.5
Presidency of the Republic	14.0
Attorney General	2.8
Ministry of Foreign Relations	20.2
Ministry of Public Health	270.6
Secretariats and Other Departments <sup>1/</sup>	763.3
Ministry of Labor	11.1
<b>TOTAL</b>	<b>6,699.8</b>

1/ Includes budgetary transferences between State secretariats.



## ANNEXES

### *Annex 1: Financial Situation of the Central Administration 2006, 2007 and 2008*

- Millions of Quetzals -

Concept	2006	2007	2008 <sup>1/</sup>
<b>Total Revenue</b>	<b>29,250.2</b>	<b>33,610.5</b>	<b>35,547.3</b>
<b>Ordinary Revenue</b>	<b>29,214.8</b>	<b>33,583.7</b>	<b>35,516.3</b>
<b>Tax Revenue</b>	<b>27,238.1</b>	<b>31,543.3</b>	<b>33,358.1</b>
<b>Direct Taxes</b>	<b>7,655.9</b>	<b>8,668.5</b>	<b>9,714.3</b>
Income Tax	5,433.7	6,598.1	7,352.0
Property Tax and others	9.1	14.5	15.9
Tax on Mercantile and Agricultural/Livestock Enterprises	14.5	8.9	10.6
Extraordinary and Temporal Tax in Support of Peace Accords	2,198.6	2,046.9	2,335.8
<b>Indirect Taxes</b>	<b>19,582.2</b>	<b>22,874.9</b>	<b>23,643.9</b>
Value-Added Tax	12,497.5	15,377.0	16,155.2
Domestic	4,473.3	5,613.5	5,830.9
Imports	8,024.2	9,763.5	10,324.4
Tariff Rights on Imports	2,603.5	2,653.9	2,427.2
Tax on Crude Oil Distribution and Derived Fuels	1,942.7	2,047.3	1,938.4
Fiscal Stamps	391.7	391.9	376.5
Vehicle Circulation	327.3	353.1	401.6
Oil and Compatible Hydrocarbon Royalties	671.6	801.2	1,228.2
Departures from the Country	202.2	229.0	227.9
Liquor and beverages	401.9	426.6	436.9
Tobacco	321.3	355.2	342.4
Cement Distribution	109.6	116.6	104.8
Others	112.9	123.0	4.7
Airline Ticket Tax	110.9	121.6	2.9
<b>Non-Tax Revenue and Transferences</b>	<b>1,976.7</b>	<b>2,040.3</b>	<b>2,158.2</b>
Contributions to Social Security	585.1	658.6	746.5
Donations	370.1	425.1	362.4
Others	1,021.5	956.6	1,049.3
<b>Capital Revenue</b>	<b>35.3</b>	<b>26.8</b>	<b>31.0</b>

1/ Preliminary.

*Annex 1: Financial Situation of the Central Administration 2006, 2007 and 2008 (Continued)*

**- Millions of Quetzals -**

Concept	2006	2007	2008 <sup>1/</sup>
<b>Total Expenses</b>	<b>33,721.4</b>	<b>37,382.1</b>	<b>40,355.4</b>
<b>Ordinary Expenses</b>	<b>21,621.9</b>	<b>24,780.5</b>	<b>27,134.4</b>
Payments	7,649.9	8,225.6	9,260.0
Goods and Services	2,870.0	3,496.4	5,234.9
Indirect Taxes	7.7	28.2	14.5
Discounts and Bonuses	56.5	49.0	71.1
Social Security Benefits	1,828.6	2,005.1	2,346.8
Interest	3,182.4	3,891.5	4,025.9
Internal Debt	1,503.7	1,821.6	2,186.6
External Debt	1,678.8	2,069.9	1,839.3
Loans	913.5	1,051.6	1,176.0
Bonds	765.2	1,018.3	663.3
Land Rental	0.2	0.2	0.2
Rights on Intangible Goods	3.0	8.5	16.0
Transferences	6,023.5	7,076.0	6,164.9
Rest of the Public Sector	3,311.2	4,205.2	4,827.1
Private Sector	1,943.7	2,419.8	1,278.8
External Sector	768.5	450.9	59.0
<b>Capital Expenses</b>	<b>12,099.5</b>	<b>12,601.6</b>	<b>13,221.0</b>
Real Direct Investment	3,701.8	4,664.7	5,569.6
Financial Investment	57.8	60.2	151.8
Transferences	8,339.9	7,876.7	7,499.6
Rest of the Public Sector	5,980.2	5,741.5	6,864.8
Private and External Sector	2,359.7	2,135.2	634.8
<b>Current Account Balance</b>	<b>7,593.0</b>	<b>8,803.1</b>	<b>8,381.9</b>
<b>Primary Balance</b>	<b>-1,288.8</b>	<b>119.9</b>	<b>-782.2</b>
<b>Budgetary Balance (+) surplus (-) deficit</b>	<b>-4,471.2</b>	<b>-3,771.6</b>	<b>-4,808.1</b>
<b>Total Financing</b>	<b>4,471.2</b>	<b>3,771.6</b>	<b>4,808.1</b>
<b>Net External Financing</b>	<b>2,866.8</b>	<b>3,040.3</b>	<b>849.8</b>
Loans	2,866.8	3,040.3	849.8
Disbursements	4,439.6	4,612.6	2,762.5
Amortizations	1,572.7	1,572.2	1,912.8
Eurobonds	0.0	0.0	0.0
<b>Net Internal Financing</b>	<b>1,604.4</b>	<b>731.3</b>	<b>3,958.3</b>
Net Negotiation	3,763.0	3,119.2	2,018.9
Negotiation of Bonds	7,137.4	5,308.2	3,850.6
Amortizations	3,374.4	2,189.0	1,831.7
Amortization for the Cost of Monetary Policy	1,159.5	593.8	393.3
Cash Variation (+) decrease (-) increase	-999.1	-1,794.1	2,332.7

1/ Preliminary.

*Annex 2: Public Expenditure by the Central Administration per Institution 2008*

**- Millions of Quetzals -**

Institution	2006	2007	2008*	Variations	
				2007/2006	2008/2007
Presidency of the Republic	128.6	143.3	168.2	11.4	17.4
Ministry of Foreign Relations	223.1	263.9	279.3	18.3	5.8
Ministry of the Interior	1,676.0	1,756.4	2,323.6	4.8	32.3
Ministry of National Defense	992.5	1,043.0	1,258.7	5.1	20.7
Ministry of Public Finance	217.9	236.9	227.7	8.7	-3.9
Ministry of Education	4,920.8	5,415.5	5,792.6	10.1	7.0
Ministry of Public Health and Social Assistance	2,236.4	2,547.7	2,684.5	13.9	5.4
Ministry of Labor and Social Provision	62.3	108.1	261.1	73.4	141.6
Ministry of Economy	172.2	193.5	339.7	12.4	75.6
Ministry of Agriculture, Livestock and Food	1,550.4	1,405.4	1,149.8	-9.3	-18.2
Ministry of Communications, Infrastructure and Housing	4,000.0	5,038.2	4,248.3	26.0	-15.7
Ministry of Energy and Mines	35.9	37.0	46.7	3.2	25.9
Ministry of Culture and Sports	251.7	277.8	269.9	10.3	-2.8
Secretariats and Other Departments of the Executive Branch	2,186.0	2,055.4	2,345.8	-6.0	14.1
Ministry of Environment and Natural Resources	43.2	45.0	50.5	4.2	12.1
State Obligations through the Treasury	11,649.7	12,684.8	14,840.6	8.9	17.0
Servicing the Public Debt	5,914.7	6,057.5	6,332.0	2.4	4.5
General Accounting Comptroller's office	157.3	198.4	0.0	26.1	-100.0
National General Attorney's Office	34.8	40.3	42.5	15.7	5.5
<b>Total</b>	<b>36,453.6</b>	<b>39,548.2</b>	<b>42,661.5</b>	<b>8.5</b>	<b>7.9</b>

\*: Preliminary.

*Annex 3: Budgeted and Executed Expenditure by Secretariats and Other  
Executive Branch Departments in 2008*

**- Millions of Quetzals and percentages -**

<b>Institution</b>	<b>Final Budget</b>	<b>Executed*</b>	<b>% of Execution</b>
General Secretariat for the Presidency	9.6	9.6	99.3
Presidential Coordinating Commission on Human Rights -COPREDEH-	37.8	37.1	98.1
Private Secretariat for the Presidency	6.8	5.2	76.5
Presidential Executive Coordination Secretariat	777.0	675.2	86.9
National Fund for Peace -FONAPAZ-	758.8	723.3	95.3
Fund for the Development of Guatemalan Indigenous Peoples -FODIGUA-	15.6	15.3	97.9
Presidential Secretariat for Social Communication	63.7	62.2	97.6
Presidential Secretariat for Social Welfare	148.3	146.9	99.1
Peace Secretariat -SEPAZ-	243.9	232.5	95.3
National Civil Service Office -ONSEC-	24.4	24.4	99.8
National Council of Protected Areas	50.0	44.0	88.0
Authority for the Sustainable Management of Lake Amatitlán and its Basin -AMSA-	39.4	34.0	86.4
Presidential Secretariat for Planning and Programming -SEGEPLAN-	64.4	57.1	88.6
National Youth Council -CONJUVE-	4.6	4.4	95.5
Executive Secretariat Commission Against Drug Addiction and Illicit Traffic in Drugs -SECCATID-	3.8	3.5	93.0
National Secretariat for Science and Technology -SENACYT-	38.0	36.0	94.7
First Lady's Secretariat for Social Work -SOSEP-	138.2	128.8	93.2
Secretariat of Strategic Analysis -SAE-	18.0	16.0	89.2
Presidential Secretariat for Women -SEPREM-	16.0	12.6	78.8
Presidential Secretariat for Agricultural Affairs	39.7	36.6	92.3
Presidential Commission Against Racism and Discrimination of Indigenous Peoples in Guatemala -CODISRA-	15.8	12.4	78.5
Presidential Secretariat for Food and Nutritional Security -SESAN-	18.5	17.0	92.1
Authority for Sustainable Management of the Lake Atitlán Basin and its Surroundings -AMSCLAE-	5.8	2.7	47.4
Presidential Commission for Reform, Modernization and Strengthening of the State and its Institutions -COPRE-	3.9	0.5	12.2
Defensory of Indigenous Women -DEMI-	10.4	8.5	81.3
<b>Total</b>	<b>2,552.5</b>	<b>2,345.8</b>	<b>91.9</b>

\*: Preliminary.

*Annex 4: Public Expenditure by Secretariats and Other Executive Branch  
Departments in 2006, 2007 and 2008*

**- Millions of Quetzals -**

Institutions	2006	2007	2008*	Variations	
				2007/2006	2008/2007
General Secretariat for the Presidency	8.1	8.2	9.6	1.6	16.4
Presidential Coordinating Commission on Human Rights -COPREDEH-	49.0	65.7	37.1	34.2	-43.6
Private Secretariat for the Presidency	3.5	4.3	5.2	22.8	20.6
Presidential Executive Coordination Secretariat	820.0	863.6	675.2	5.3	-21.8
National Fund for Peace -FONAPAZ-	569.8	349.6	723.3	-38.6	106.9
Fund for the Development of Guatemalan Indigenous Peoples -FODIGUA-	22.7	19.8	15.3	-12.7	-23.0
Presidential Secretariat for Social Communication	70.3	71.3	62.2	1.5	-12.9
Presidential Secretariat for Social Welfare	54.7	57.7	146.9	5.5	154.9
Peace Secretariat -SEPAZ-	181.5	193.0	232.5	6.3	20.5
National Civil Service Office -ONSEC-	25.0	24.5	24.4	-2.0	-0.5
National Council of Protected Areas	30.9	44.3	44.0	43.6	-0.6
Authority for the Sustainable Management of Lake Amatitlán and its Basin -AMSA-	41.6	45.4	34.0	9.3	-25.1
Presidential Secretariat for Planning and Programming -SEGEPLAN-	63.3	59.6	57.1	-5.8	-4.2
National Youth Council -CONJUVE-	11.9	10.7	4.4	-9.9	-58.8
Executive Secretariat Commission Against Drug Addiction and Illicit Traffic in Drugs -SECCATID-	3.1	3.2	3.5	6.1	8.1
National Secretariat for Science and Technology -SENACYT-	26.6	37.3	36.0	40.3	-3.6
First Lady's Secretariat for Social Work -SOSEP-	116.2	101.8	128.8	-12.4	26.5
Secretariat of Strategic Analysis -SAE-	15.3	16.8	16.0	9.9	-4.6
Presidential Secretariat for Women -SEPREM-	12.9	13.2	12.6	2.5	-4.6
Presidential Secretariat for Agricultural Affairs	38.7	45.6	36.6	17.9	-19.8
Presidential Commission Against Racism and Discrimination of Indigenous Peoples in Guatemala -CODISRA-	9.8	9.0	12.4	-8.0	37.6
Presidential Secretariat for Food and Nutritional Security - SESAN-	11.4	10.5	17.0	-8.1	62.7
Authority for Sustainable Management of the Lake Atitlán Basin and its Surroundings -AMSCLAE-			2.7		
Presidential Commission for Reform, Modernization and Strengthening of the State and its Institutions -COPRE-			0.5		
Defensory of Indigenous Women -DEMI-			8.5		
<b>Total</b>	<b>2,186.0</b>	<b>2,055.4</b>	<b>2,345.8</b>	<b>-6.0</b>	<b>14.1</b>

\*: Preliminary.

*Annex 5: Public Expenditure Executed by NGOs in 2008 (Excluding Cooperative Institutes and School Boards)*

- Millions of Quetzales -

NGO	Total*	Funds Executed Through Agreements*	Contributions Received*
	1,357.5	483.9	873.6
Association of Urban Bus Companies	369.8		369.8
National Unit for Chronic Kidney Disease Patients	60.0		60.0
Central Committee for Social Action	50.3	50.3	
Cardiovascular Surgery Unit	34.0		34.0
Guatefuture Foundation	30.0		30.0
Sweet Refuge Civil Association	28.5		28.5
Integral Development Foundation NGO	26.0	18.6	7.4
National Association of Departmental Municipal Firefighters	24.2		24.2
Faith and Joy Foundation	19.3		19.3
Help Me Live Foundation	19.0		19.0
Mesoamerican Cooperation for Development and Peace	16.8	16.8	
Foundation for the Conservation of Natural and Environmental Resources in Guatemala	16.1		16.1
Solidarity and Development Association	13.7	13.7	
Community Development Association	13.6	13.6	
Family Development Association NGO	13.0	13.0	
Guatemalan-Danish Cooperation Association	12.8	12.8	
Guatemalan Development Association	12.8	12.8	
Community Development and Strengthening Association	12.6	12.6	
Coffee Growers' Association of the North	12.1	12.1	
Committee for Improvement of Municipal Firefighter Corps	12.1	12.1	
Guatemalan Red Cross	12.0		12.0
Saint Joseph Orphanage for Youth and Children with AIDS	12.0		12.0
National League Against Cancer	12.0		12.0
Agroforestry Association for Integral Development	12.0		12.0
Integral Association for Social and Economic Development of Izabal	11.8	11.8	
Friends of Popular Development Association	11.4	11.4	
Association for Sustainable Community Development (ADESC)	11.3	11.3	
Marco Antonio Foundation, Terminal AIDS Patients	11.1	11.1	
Foundation for Guatemalan Business Mentors	11.0		11.0
Cultural and Education Foundation of Guatemala	10.3		10.3
American Cooperative of Foreign Remittances (CARE)	10.0		10.0
Palin Development Integral Savings and Credit Cooperative L.R.	9.5	9.5	
Mission and Vision for Guatemala Association	9.5	9.5	

\*: Preliminary.

## Annex 5: Public Expenditure Executed by NGOs in 2008 (Excluding Cooperative Institutes and School Boards) (Continued)

- Millions of Quetzals -

NGO	Total*	Funds Executed Through Agreements*	Contributions Received*
Attention Center for Handicapped Army Personnel (CADEG)	9.5		9.5
Institute for Social Cooperation Association	9.1	9.1	
Integral Association for Development of Sacatepequez NGO	9.0	9.0	
Social Works of Hermano Pedro in Antigua Guatemala	8.8		8.8
Joined Hands Association	8.7	8.7	
Don Bosco Center Association	8.0		8.0
Guatemalan Women's Group Association (GGM)	8.0		8.0
Guatemalan Pediatric Foundation	8.0		8.0
All Nebajenses Integral Cooperative for Savings and Credit	7.9	7.9	
Coffee-Growers Foundation for Rural Development (FUNCAFE)	7.8	7.8	
Kekchì Mennonite Foundation of Guatemala	7.7	7.7	
Nature and Development Association	7.6	7.6	
Association for Health, Education and Development (PROSEDE)	7.5	7.5	
Guatemalan-American Foundation Advanced Orthopedic Surgery	7.0		7.0
Rural University of Guatemala	7.0		7.0
Services and Support for Development Corporation	6.9	6.9	
Life and Hope Integral Development Association	6.1	6.1	
Development Projects Association	6.1	1.7	4.4
Church Foundation for Social Assistance	6.0		6.0
Guatemalan Shelter Association	6.0		6.0
National Pediatric Oncology Unit	5.8		5.8
Development for Peace Association	5.8	1.2	4.6
Margarita Tejada Foundation	5.5		5.5
Alliance for Sustainable and Integral Development (ADIS-ONG)	5.2	5.2	
Military Veterans' Association of Guatemala (AVEMILGUA)	5.0		5.0
Congregation of Missionary Sisters of the Sacred Heart Association	4.9	4.9	
Integral Sustainable Development for Health Association	4.9	4.9	
Remembrance Integral Agricultural Cooperative, L.R.	4.5	4.5	
Our People's Local and Environmental Development Association	4.5		4.5
Aq'ab'al Projects for Sustainable Development of Communities Association	4.4	4.4	
Abk-dec Kekchì Baptist Association for Cultural Development	4.1	4.1	
Medical and Occupational Assistance Foundation for Recovery of Kidney Patients	4.0		4.0
Garden of Angels Foundation	4.0		4.0
Foundation for Sustainable and Equitable Rural Nutritional Security (SARES)	4.0		4.0
Faith and Hope Project Parents' Association	3.9	3.9	

\*: Preliminary.

## Annex 5: Public Expenditure Executed by NGOs in 2008 (Excluding Cooperative Institutes and School Boards) (Continued)

- Millions of Quetzals -

NGO	Total*	Funds Executed Through Agreements*	Contributions Received*
Association for Olopa Rural Development Coordination	3.8	3.8	
Association for the Integral Development of Guatemalan Rural Communities (ADICOGUA)	3.8		3.8
La Aurora Zoo Guatemalan Association of National History	3.7		3.7
Ophthalmology Unit	3.4		3.4
Association of Maya Educational Centers (ACEM)	3.4		3.4
Association for Sustainable Integral Development of the East	3.1	3.1	
Eb Yajaw Integral Development Association	3.0	3.0	
Kajih-Jel Project Parents' Association	3.0	3.0	
San Pedro Necta Integral Development Association	3.0	3.0	
Social Association for Integral Development NGO (ASEDI)	3.0		3.0
Federation of Associations for Development of Human Settlements	3.0	3.0	
Aldo Castañeda Foundation	3.0		3.0
Nicky Cruz Foundation NGO	3.0		3.0
Integral Association for Development of Guatemalans	2.9	1.9	1.0
Las Verapaces Cooperatives L.R. Federation	2.9	2.9	
Cactus Project Parents' Association	2.8	2.8	
Foundation for Development and Technology	2.8	2.8	
<i>Mercy Corps.</i>	2.6	2.6	
Kanil Foundation	2.6	2.6	
Carroll Behrhorst Guatemalan Foundation for Development	2.6	2.6	
Association for Integral Development of Camotan Communities	2.6	2.6	
Cancer Survivors Network Foundation	2.5		2.5
Domestic Violence Survivors Network Foundation	2.5		2.5
Association of INTA Pensioners	2.5		2.5
Xilotepeq Association	2.4	2.4	
Santa Rosa de Lima Diocese	2.4	2.4	
Interinstitutional and Community Development Association NGO	2.4	2.4	
New Life Midwives' Association	2.3	2.3	
Guatemalan Association for the Conservation of Nature	2.3	2.3	
Defenders of Nature Foundation	2.2		2.2
Let's Live Better Association	2.2	2.2	
Northern Maya Woman Foundation	2.2	2.2	
Chestnuts Parents' Association	2.1	2.1	
Xna Ixim Multiethnic Women's Association	2.1	2.1	
Integral Development Cooperation Association	2.1	2.1	

\*: Preliminary.



**Annex 5: Public Expenditure Executed by NGOs in 2008 (Excluding Cooperative Institutes and School Boards) (Continued)**

**- Millions of Quetzals -**

NGO	Total*	Funds Executed Through Agreements*	Contributions Received*
Integral Human Development and Reconstruction Foundation	2.0	2.0	0.0
National Guatemalan Association of the Hearing-Impaired	2.0		2.0
Mam Institution of Integral Development (IMDI)	2.0	2.0	
Non-Profit Project Parents' Association	2.0	2.0	
Services and Projects Assoc. for Integral Development SEPRODIC	2.0	2.0	
Maya Women's Council for Integral Development Association	1.9	1.9	
Association for Northeastern Integral Development	1.9		1.9
Chaquijya Association of Parents and Children of the Highlands	1.9	1.9	
Technical Association for Development	1.8	1.8	
Foundation for Institutional Development of Guatemala	1.8		1.8
Western Cooperation Studies Civil Association	1.8	1.8	
Maya-Man Community Association for Integral Development	1.8	1.8	
United Peoples' Association	1.7	1.7	
San Miguel Parents' Association	1.7	1.6	0.1
Ixim Achi Integral Development Association ADIIA	1.6	1.6	
Renaissance Project Parents' Association	1.6	1.6	
The Passion Project Parent's Civil Association	1.6	1.6	
New Dawn Project Parents' Association	1.5	1.5	
Association for the Coordination of Rural Development	1.5	1.5	
Youth Rescue Civil Association (ACRES)	1.5		1.5
Association of Tenants of Municipal Markets (ASIMEM)	1.5		1.5
Community Development and Family Association (ASOCOGUA)	1.5		1.5
Services and Support Corporation for Community Development	1.5		1.5
League for Peoples' Health NGO	1.5		1.5
Foundation for Women's Development and Education	1.3	1.3	

\*: Preliminary.

**Annex 5: Public Expenditure Executed by NGOs in 2008 (Excluding Cooperative Institutes and School Boards) (Continued)**

**- Millions of Quetzals -**

NGO	Total*	Funds Executed Through Agreements*	Contributions Received*
Kaibil Balam Project Parents' Association	1.3	1.3	
Community Welfare Association (ABC)	1.3	1.3	
Tetz Qatanum Parents' Association	1.3	1.3	
Teculután Association for Democracy and Development	1.2	1.2	
Foundation for Action Against Leprosy	1.2		1.2
Boxus Jean Maria Joseph Eugene	1.2	1.2	
Integrated Toto Association (A.T.I.)	1.1	1.1	
Santa Rosa Development Association	1.1	1.1	
Guatemalan Catholic Church – Apostolic Vicariate of Izabal	1.1	1.1	
Community Integral Development Association of Amatitlán (ADICA)	1.1		1.1
Civil Society for the Development and Conservation of the Eastern Region	1.1	1.1	
Ak'tenamit Association, Pueblo Nuevo (AAT)	1.0	1.0	
Guatemalan Association for Human, Economic, Social and Cultural Rights in Guatemala NGO	1.0		1.0
Guatemalan Association for the Hearing-Impaired	1.0		1.0
Solidarity Association	1.0		1.0
Social Cooperation Institute	1.0		1.0
Us Cumes Caz Cuz Civil Society	1.0		1.0
Chuwi Tinamit Association	1.0	1.0	
New Horizons Association	1.0	1.0	
Coffee Growers' Association of Eastern Guatemala	1.0	1.0	
Integral Development Corporation	1.0	1.0	
Txolja Project Parents' Association	1.0		1.0
Integral Development Association for the Land of San Miguel	1.0	0.8	0.2
Dolores Bedoya de Molina Foundation	0.9		0.9
Community Health Services Association	0.9		0.9

\*: Preliminary.

## Annex 5: Public Expenditure Executed by NGOs in 2008 (Excluding Cooperative Institutes and School Boards) (Continued)

- Millions of Quetzals -

NGO	Total*	Funds Executed Through Agreements*	Contributions Received*
Association for Maya Guatemalan Development	0.9		0.9
Foundation in Support of Local Income Development	0.9	0.9	
Integral Development Association for the Western Region	0.9	0.9	
Association of Health Promoters for Development	0.9	0.9	
Association of Non-Government Development and Services Institutions of Guatemala	0.9		0.9
Multiple Community Assistance and Services	0.9		0.9
Ax Tenamit Association	0.9		0.9
Little Cotton Heads Association	0.8		0.8
National Association of Guatemalan Unprotected Classes	0.8		0.8
Integral Development and Training Association (ADECI)	0.8	0.8	
Collective Association of Social and Work Researchers	0.7		0.7
Academy of Geography and History	0.7		0.7
K' amol Kawilal Association of Integral Health Promoters	0.7	0.7	
Social Development Association	0.7		0.7
Ceiba Group Association	0.7		0.7
Ministry of Public Finance Workers' Union	0.6		0.6
San Marcos Family Hospital Association	0.6		0.6
Association for Children's Mental Development	0.6		0.6
Association of Services and Social Economic Development	0.6	0.6	
Health Promoters and Midwives Association of Santa María	0.6	0.6	
Rachoquel Association of Farmers for Development	0.6	0.6	
<i>Christian Children's Fund. Inc.</i>	0.6	0.6	
Permanent Committee for Celebration of National Independence	0.6		0.6
Social Welfare Council	0.6		0.6
Ixin Ac'uala Parents' Association	0.5	0.5	

\*: Preliminary.

**Annex 5: Public Expenditure Executed by NGOs in 2008 (Excluding Cooperative Institutes and School Boards) (Continued)**

**- Millions of Quetzals -**

NGO	Total*	Funds Executed Through Agreements*	Contributions Received*
Maya Center for Community Development	0.5	0.5	
Cultural Association of Dominican Nuns of Saint Sisto Vecchio	0.5		0.5
Kaqchikel Integral Development Association	0.5		0.5
Glory for Ashes Association	0.5		0.5
Hilario Galindo Hospital Health Foundation	0.5		0.5
Maya Mam Progressive Foundation and Cooperation	0.5	0.5	
Community Leaders' Association (ASDIC)	0.5		0.5
Association of Artisanal Fishermen and Aquacultors of Guatemala	0.5		0.5
Association for Health and Integral Development of Coatan	0.4	0.4	
White Leaf Integral Agricultural Cooperative, L.R.	0.4	0.4	
Ramírez, Yac, Civil Society	0.4	0.4	
Foundation for Development and Education of Indigenous Women	0.3		0.3
Children's Protection Society	0.3		0.3
New People Association	0.3	0.3	
Association of Dominican Nuns of the Anunciata Social Works	0.3		0.3
Love and Action Catholic Association	0.3		0.3
Guatemalan Association of Budget Researchers (AGIP)	0.2		0.2
Ministry of Economy Workers' Union	0.2		0.2
Education and Social Assistance Association (EDUCASISTA)	0.2		0.2
Apostolic Sisters of the Crucified Christ Association	0.2		0.2
Bartolo Perlo Foundation	0.2		0.2
Ministry of Economy Workers' General Union	0.2		0.2
Lions Club of Guatemala, Central America	0.2		0.2
Living Future Association	0.2		0.2
Rudolf Walter Foundation, Salcajá Guatemala Office	0.2		0.2

\*: Preliminary.

## Annex 5: Public Expenditure Executed by NGOs in 2008 (Excluding Cooperative Institutes and School Boards) (Continued)

- Millions of Quetzals -

NGO	Total*	Funds Executed Through Agreements*	Contributions Received*
Help Me Hear Civil Association	0.2		0.2
Food and Nutrition Foundation of Central America and Panama	0.2	0.2	
Epidemiological Research Center for Family and Reproductive Health	0.1		0.1
Faith and Joy Movement Association	0.1		0.1
Family Integration Center	0.1		0.1
Las Verapaces Diocese	0.1		0.1
Very Special Arts Foundation-Guatemala NGO	0.1	0.1	
Guatemalan Foundation for Development	0.1		0.1
Omar Aguirre Departmental Association of Social Communicators and Journalists	0.1		0.1
Ab I yol Expression Encounters Association	0.1		0.1
Association of Maya Writers of Guatemala	0.1		0.1
Cuxlikel Parents' Association	0.1		0.1
Alianza Farm Independent Workers' Union, El Palmar, Quetzaltenango	0.1		0.1
Coordinated Associations for Integral Development of El Quiche	0.1		0.1
San Juan Sacatepéquez Foundation and Assistance Unit	0.1		0.1
Anti-alcoholic Foundation	0.1		0.1
Foundation for Children's Nutrition	0.1		0.1
Guatemalan Civil Association of Home and Development	0.0		0.0
Isquizal River Women's Association of the Municipality of San Sebastián Huehuetenango.	0.0		0.0
Ecumenical Center for Pastoral Integration (CEIPA)	0.0		0.0
Quetzal Association for Multidisciplinary Research, Training and Advisory	0.0		0.0
Ecological Promotion and Integral Development Association	0.0		0.0
Indigenous Farmer Communities Education for Peace Association	0.0		0.0
<i>Comitato Internazionale Per Lo Sviluppo Dei Popoli</i> (International Committee for the People's Development (CISP))	0.0		0.0
Novena Integral Development Unit Association	0.0		0.0
Institute for Central American Social and Economic Development	0.0		0.0

\*: Preliminary.

**Annex 5: Public Expenditure Executed by NGOs in 2008 (Excluding Cooperative Institutes and School Boards) (Continued)**

**- Millions of Quetzals -**

NGO	Total*	Funds Executed Through Agreements*	Contributions Received*
García and García Civil Society	0.0		0.0
Guatemalan Exporters Association	0.0	0.0	
Research, Development and Integral Education Association NGO	0.0		0.0
Saint Vincent of Paul Ladies of Charity Association	0.0		0.0
Association of Health Promotion, Research and Education in Western Guatemala (PIES)	0.0		0.0
Friends of Development and Peace Association	0.0		0.0
Ixquic Western Women's Association	0.0		0.0
Quiche King Regional Agricultural Services Cooperative L.R.	0.0		0.0
Cadets of Christ Guatemalan Feminine Catholic Youth Association	0.0		0.0
Pamesebal Micro Region Second Level Development Community Council	0.0		0.0
Community Development Association	0.0	0.0	
Association for Community Family Development NGO	0.0	0.0	
Mendoza Perdomo Sergio Gustavo	0.0	0.0	
SHARE Guatemala	0.0		0.0

\*: Preliminary.

*Annex 6: Public Expenditure Executed in 2008 Through Agreements with  
NGOs per Institution Responsible (excluding School Boards)*

**According to mechanism defined by Article 12 of Congressional Decree No. 70-  
2007, Law of General Income and Expense Budget of the State for the 2008 Fiscal  
Exercise**

**- Millions of Quetzals -**

<b>Public Institution Responsible and Institution Receiving the Transference</b>	<b>Amounts Agreed on</b>	<b>Advance Payments</b>	<b>Accounted for*</b>
<b>TOTAL</b>	<b>1,003.4</b>	<b>514.9</b>	<b>483.9</b>
<b>Ministry of Public Health</b>	<b>257.5</b>	<b>216.2</b>	<b>207.9</b>
Ramírez, Yac, Civil Society	0.6	0.4	0.4
Association for Olopa Rural Development Coordination	4.3	4.1	3.8
Kaibil Balam Three Thousand Project Parents' Association	1.9	1.4	1.3
Northern Maya Woman Foundation	2.7	2.2	2.2
Health Promoters and Midwives Association of Santa María	0.6	0.6	0.6
Coffee Growers' Association of the North	12.8	12.1	12.1
Association for Coordination of Rural Development in San	1.6	1.6	1.4
Maya-Man Community Association for Integral Development	2.4	1.8	1.8
Chestnuts Parents' Association	2.7	2.2	2.1
Association for Integral Sustainable Health Development	6.0	4.9	4.9
K'amol Kawilal Integral Health Promoters' Association	0.9	0.7	0.7
New Life Midwives' Association	3.3	2.4	2.3
Kekchì Mennonite Foundation of Guatemala	8.0	8.0	7.7
Non-Profit Project Parents' Association	2.0	2.0	2.0
Kanil Foundation	3.7	2.9	2.6
Association for Integral Development of Camotan Communities	3.0	2.7	2.6
Association for Health and Integral Development of Coatan	0.6	0.4	0.4
Services and Projects Assoc. for Integral Development SEPRODIC	2.6	2.0	2.0
Corporation of Services and Support for Development	8.7	6.9	6.9
Association for Sustainable Integral Development of the East	3.3	3.1	3.1
Services and Social Economic Development Association	0.6	0.6	0.6
Chaquijya Association of Parents and Children of the Highlands	2.5	1.9	1.9
Maya Women's Council for Integral Development Association	2.2	2.0	1.9
San Miguel Parents' Association	2.1	1.7	1.6
Aq'ab'al Projects for Sustainable Development of Communities Association	5.8	4.7	4.4
Congregation of Missionary Sisters of the Sacred Heart Association	4.9	4.9	4.9
Ak'tenamit Association, Pueblo Nuevo (AAT)	1.7	1.1	1.0
Boxus Jean María Joseph Eugene	1.6	1.2	1.2
Foundation for Reconstruction and Integral Human Development	3.0	2.3	2.1

\*: Preliminary.

*Annex 6: Public Expenditure Executed in 2008 Through Agreements with NGOs per Institution Responsible (excluding School Boards) (Continued)*

**According to mechanism defined by Article 12 of Congressional Decree No. 70-2007, Law of General Income and Expense Budget of the State for the 2008 Fiscal Exercise**

**- Millions of Quetzals -**

<b>Public Institution Responsible and Institution Receiving the Transference</b>	<b>Amounts Agreed on</b>	<b>Advance Payments</b>	<b>Accounted for*</b>
<i>Christian Childrens Fund. Inc.</i>	0.6	0.6	0.6
New People Association	0.7	0.3	0.3
Integral Development Corporation	1.5	1.0	1.0
United Peoples' Association	3.0	2.1	1.7
Life and Hope Integral Development Association	8.2	6.1	6.1
Association of Health Promoters for Development	1.1	0.9	0.9
The Passion Project Parent's Civil Association	2.0	1.6	1.6
Las Verapaces Cooperatives L.R. Federation	2.7	1.9	1.9
Abk-dec Kekchí Baptist Association for Cultural Development	5.0	4.6	4.1
<i>Mercy Corps.</i>	4.1	2.8	2.6
Integral Development Foundation NGO	7.4	5.0	5.0
Association for Health, Education and Development (PROSEDE)	8.6	7.5	7.5
Xna Ixim Multiethnic Women's Association	2.7	2.2	2.1
Guatemalan Catholic Church, Apostolic Vicariate of Izabal	1.4	1.1	1.1
Carroll Behrhorst Guatemalan Foundation for Development	3.1	2.8	2.6
Western Cooperation Studies Civil Association	2.2	1.8	1.8
White Leaf Integral Agricultural Cooperative L.R.	0.5	0.4	0.4
Association of Coffee Growers of Eastern Guatemala	0.9	0.8	0.8
Let's Live Better Association	2.9	2.3	2.2
Palin Development Integral Savings and Credit Cooperative L.R.	12.6	9.9	9.5
New Dawn Project Parents' Association	1.5	1.5	1.5
All Nebajenses Integral Cooperative for Savings and Credit	10.1	8.2	7.9
Rachoquel Association of Farmers for Development	0.7	0.6	0.6
Chuvi Tinamit Association	1.0	1.0	1.0
Social Cooperation Institute Association	10.7	9.8	9.1
Xilotepeq Association	2.4	2.4	2.4
Ixin Ac'uala Parents' Association	0.6	0.6	0.5
New Horizons Association	1.2	1.0	1.0
Development and Conservation of the East, Civil Society	1.5	1.1	1.1
Renaissance Project Parents' Association	1.6	1.6	1.6
Cactus Project Parents' Association	3.5	2.8	2.8

\*: Preliminary.



*Annex 6: Public Expenditure Executed in 2008 Through Agreements with NGOs per Institution Responsible (excluding School Boards) (Continued)*

**According to mechanism defined by Article 12 of Congressional Decree No. 70-2007, Law of General Income and Expense Budget of the State for the 2008 Fiscal Exercise**

**- Millions of Quetzals -**

<b>Public Institution Responsible and Institution Receiving the Transference</b>	<b>Amounts Agreed on</b>	<b>Advance Payments</b>	<b>Accounted for*</b>
Integral Development Association for the West	1.1	0.9	0.8
Development Projects Association (ASOPRODE)	2.2	1.7	1.7
Txolja Project Parents' Association	1.2	1.0	1.0
Remembrance Integral Agricultural Cooperative, L.R.	5.4	4.7	4.5
Eb Yajaw Integral Development Association	4.4	3.1	3.0
Faith and Hope Project Parents' Association	4.9	4.5	3.9
Maya Center for Community Development	0.7	0.5	0.5
Ixim Achi Integral Development Association ADIIA	2.4	1.9	1.6
Santa Rosa Development Association	1.1	1.1	1.1
Integrated Toto Association (A.T.I.)	1.3	1.2	1.1
Integral Development and Training Association - ADECI-	1.0	0.8	0.8
Coffee-Growers Foundation for Rural Development (FUNCAFE)	8.7	8.2	7.8
Kajih-Jel Project Parents' Association	3.2	3.2	3.0
Mam Institution of Integral Development (IMDI)	2.8	2.1	2.0
Women's Development and Education Foundation	1.4	1.4	1.3
Cooperation for Integral Development Association	2.5	2.1	2.0
Community Welfare Association (ABC)	1.8	1.3	1.3
Saint Rose of Lima Diocese	3.4	2.4	2.4
Tetz Qatanum Parents' Association	1.6	1.3	1.3
San Pedro Necta Integral Development Association	4.6	3.6	3.0
<b>Ministry of Economy</b>	<b>0.3</b>	<b>0.1</b>	<b>0.0</b>
Guatemalan Exporters' Association	0.3	0.1	0.0
<b>Ministry of Communications, Infrastructure and Housing</b>	<b>23.2</b>	<b>18.0</b>	<b>12.8</b>
Guatemalan-Danish Cooperation Association	23.2	18.0	12.8

\*: Preliminary.

*Annex 6: Public Expenditure Executed in 2008 Through Agreements with NGOs per Institution Responsible (excluding School Boards) (Continued)*

**According to mechanism defined by Article 12 of Congressional Decree No. 70-2007, Law of General Income and Expense Budget of the State for the 2008 Fiscal Exercise**

**- Millions of Quetzals -**

<b>Public Institution Responsible and Institution Receiving the Transference</b>	<b>Amounts Agreed on</b>	<b>Advance Payments</b>	<b>Accounted for*</b>
<b>Ministry of Culture and Sports</b>	<b>117.3</b>	<b>56.6</b>	<b>56.5</b>
Agroforestry Association for Integral Development	19.7	11.8	11.8
Integral Association Social and Economic Development of Izabal	21.0	11.4	11.4
Joined Hands Association	14.5	8.7	8.7
Alliance for Sustainable and Integral Development (ADIS-ONG)	17.4	5.2	5.2
Federation of Associations for Development of Human Settlements	5.0	3.0	3.0
Integral Association for Development of Guatemalans	5.3	3.0	2.9
Inter-institutional and Community Development Association NGO	4.0	2.4	2.4
Nature and Development Association	4.0	2.4	2.4
Guatemalan Association for Natural Conservation	11.3	2.3	2.3
Technical Association for Development	3.0	1.8	1.8
Foundation for Guatemalan Business Mentors	3.8	1.7	1.7
Teculután Association for Democracy and Development	2.0	1.2	1.2
Development for Peace Association	3.7	1.2	1.2
Maya Mam Progress and Cooperation Foundation	2.3	0.5	0.5
Very Special Arts – Guatemala Foundation NGO	0.3	0.1	0.1
Mendoza Perdomo Sergio Gustavo	0.0	0.0	0.0
<b>Secretariats and Other Departments</b>	<b>605.1</b>	<b>223.9</b>	<b>206.7</b>
Central Committee for Social Action	160.9	57.3	50.3
Mesoamerican Cooperation for Development and Peace	20.9	18.8	16.8
Solidarity and Development Association	17.4	13.9	13.7
Integral Development Foundation NGO	81.2	15.4	13.6
Community Development Association	17.9	14.4	13.6
Family Development Association NGO	14.5	13.0	13.0
Guatemalan Development Association	27.3	14.9	12.8
Communal Strengthening and Development Association	13.5	12.1	12.1
Association for Sustainable Community Development (ADESC)	12.3	11.1	11.1
Foundation for Guatemalan Business Mentors	32.2	10.9	10.9
Friends of Popular Development Association	16.2	9.7	9.6
Mission and Vision for Guatemala Association	12.3	9.8	9.5
Integral Association for Development of Sacatepéquez NGO	11.5	9.2	9.0
Nature and Development Association	9.0	7.2	5.2
Development and Technology Foundation	85.9	2.8	2.7
Friends for Development and Peace Association (ADEPAZ)	3.2	1.9	1.7
Foundation in Support of Generating Income Locally	3.4	1.4	0.9
Foundation for Food and Nutrition in Central America and Panama	0.3	0.2	0.2
Agroforestry Association for Integral Development	16.4	0.0	0.0
Community Development Association	31.1	0.0	0.0
Association for Community Family Development NGO	18.0	0.0	0.0

\*: Preliminary.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
<b>TOTAL CONTRIBUTIONS TO INSTITUTIONS</b>	<b>842.1</b>	<b>873.6</b>
<b>Ministry of Public Health and Social Assistance</b>	<b>428.8</b>	<b>241.0</b>
National Unit for Chronic Kidney Disease Patients	60.0	60.0
Cardiovascular Surgery Unit	30.0	34.0
Help Me Live Foundation	19.0	19.0
National League Against Cancer	8.0	12.0
Saint Joseph Orphanage for Youth and Children with AIDS	12.0	12.0
Guatemalan Red Cross	10.3	12.0
Marco Antonio Foundation, Terminal AIDS Patients	6.3	11.0
Social Works of Hermano Pedro in Antigua Guatemala	8.8	8.8
Guatemalan Pediatric Foundation	8.0	8.0
Guatemalan-American Foundation for Advanced Orthopedic Surgery	7.0	7.0
Church Foundation for Social Assistance	6.0	6.0
National Pediatric Oncology Unit	5.8	5.8
Margarita Tejada Foundation	5.5	5.5
Garden of Angels Foundation		4.0
Medical and Occupational Assistance Foundation for Recovery of Kidney Patients		4.0
Association for the Integral Development of Guatemalan Rural Communities (ADICOGUA)		3.8
Ophthalmology Unit	3.4	3.4
Aldo Castañeda Foundation		3.0
Social Association for Integral Development (ASEDI NGO)		3.0
Domestic Violence Survivors Network Foundation		2.5
Cancer Survivors Network Foundation	2.5	2.5
National Guatemalan Association of the Hearing-Impaired		2.0
League for Peoples' Health NGO		1.5
Community Development and Family Association (ASOCOGUA)		1.5
Foundation for Action Against Leprosy	1.2	1.2
Solidarity Association		1.0
Guatemalan Association for the Hearing-Impaired	1.0	1.0
Little Cotton Heads Association	0.8	0.8
Association for Children's Mental Development		0.6
San Marcos Family Hospital Association	0.6	0.6
Social Welfare Council	0.2	0.6

\*: Preliminar.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
Hilario Galindo Hospital Health Foundation		0.5
Kaqchikel Integral Development Association		0.5
Community Leaders' Association (ASDIC)		0.5
Child Protection Society	0.3	0.3
Love and Action Catholic Association	0.2	0.3
Apostolic Sisters of the Crucified Christ Association	0.2	0.2
Lions Club of Guatemala, Central America		0.2
Help Me Hear Civil Association		0.2
Coffee Growers' Association of Eastern Guatemala (ACOGUA)	1.2	0.2
Epidemiology Research Center for Reproductive and Family Health	0.1	0.1
San Juan Sacatepéquez Foundation and Assistance Unit	0.1	0.1
Foundation for Children's Nutrition	0.1	0.1
Anti-alcoholic Foundation	0.1	0.1
Saint Vincent of Paul Ladies of Charity Association	0.0	0.0
Ramírez Yac Civil Society	0.3	
AQ' AB' AL Projects for Sustainable Development of Communities	4.7	
Community Development Project	1.7	
Los Izotes Project	0.8	
Rainbow Project	1.9	
Roosevelt Hospital Social Assistance Foundation	0.8	
Santiago Jocotán Parish	1.4	
<i>Mercy-Corps</i>	3.8	
Kajih jel	3.1	
Social Cooperation Institute	8.1	
Mam Institution of Integral Development (IMDI)	2.3	
FUNRURAL	8.1	
FUNDAMENO	6.9	
Remar Foundation of Guatemala	0.1	
Foundation for Development and Education of Indigenous Women	1.5	
Foundation for Educational, Social and Economic Development	0.9	
Kanil Foundation	3.1	
Carrol Behrhorst Guatemalan Foundation for Development	3.0	
Reconstruction and Human Development Foundation	2.3	

\*: Preliminary.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
Northern Maya Woman Foundation	2.4	
Integral Development Foundation NGO	4.2	
Las Verapaces Cooperatives Federation	1.8	
Western Cooperation Studies	1.9	
Santa Rosa de Lima Diocese	1.7	
Services and Support Corporation for Community Development	5.2	
Palin Development Integral Cooperative for Savings and Credit L.R. (CODEPA)	11.2	
All Nebajenses Integral Agricultural Cooperative	6.2	
White Leaf Agricultural Cooperative for Diverse Services, Limited Responsibility	0.5	
Remembrance Cooperative	3.6	
Maya Women's Council (CMM)	2.2	
Lions Club of Guatemala Children's Colony	0.2	
CODI	1.2	
<i>Christian Children's Fund. INC</i>	4.5	
Maya Center for Community Development	0.6	
Family Integration Center	0.0	
<i>Catholic Relief Services (CRS)</i>	0.8	
CAFESANO	9.7	
ASODEC	4.8	
ASOCVINU	2.6	
San Juan Ermita Rural Development Association	1.5	
Xilotepeque Association	2.4	
Let's Live Better Association	2.3	
Integrated Toto Association	1.3	
United Peoples' Association	1.8	
Association for Health and Integral Development of Coatan	0.5	
Association for Olopa Rural Development Coordination	3.5	
Association for Sustainable Integral Development of the East	3.1	
San Pedro Necta Integral Development Association	4.1	
San Antonio Ilotenango Integral Development Association	2.1	
Integral Development Association	1.8	
TETZ QATANUM Parents' Association	1.6	
New Horizons Association	1.3	
Xna Ixim Multiethnic Women's Association	2.8	

\*: Preliminary.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and ONG Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
New People Association	0.7	
EB YAJAW Integral Development Association	3.0	
Trifinio Association for Sustainable Development (ATRIDEDEST)	2.7	
Chiquimula Services and Social Economic Development Association	0.3	
Services and Projects Association for Integral Community Association (SEPRODIC)	2.5	
Development Projects Association	2.2	
Santa María Ixhatán Health Promoters and Midwives Association (ASOPROCI)	0.3	
Health Promoters Association for Integral Development of Palajunoj Valley (APROSADI)	1.1	
Chaquijaya Parents and Children of the Highlands Association	1.9	
San Miguel Parents' Association (ASOSAM)	3.7	
TXOLJA Project Parents' Association	1.2	
KAIBIL BALAM Project Parents' Association	1.7	
Renaissance Project Parents' Association	1.6	
New Dawn Project Parents' Association	1.5	
Cactus Project Parents' Association	1.4	
Chestnuts Parents' Association	2.7	
Development and Conservation of the East Association	1.3	
Integral Training and Development Association	0.7	
Santa Rosa Development Association (ADESAR)	1.1	
Integral Sustainable Development for Health Association (ADISS)	8.1	
Integral Development Association for the West	1.0	
Association for Integral Development of Camotan Communities	2.7	
Agro-Ecological Sustainable Development Association	0.3	
Cooperation for Integral Development of Huehuetenango Association	1.9	
Community Support Association ADECO	2.0	
Maya-Man Community Association for Integral Development	2.0	
Civil Association for Health, Education and Development	8.6	
Sweet Refuge Association	1.2	
Chuwi Tinamit Association	1.0	
Community Welfare Association	1.3	
Kekchi Baptist Association for Cultural Development	3.1	
Ax Tenamit Association	1.5	
Faith, Hope and Charity Association	4.1	
Parents' Association (IXIN A'C UALA)	0.6	
APROSINKK	1.4	
Rachoquel Association of Farmers for Development (PARED)	3.5	
ADIVES	4.1	

\*: Preliminary.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
<b>Ministry of Education</b>	<b>34.6</b>	<b>74.4</b>
Guatefuture Foundation		30.0
Faith and Joy Foundation	20.5	19.2
Don Bosco Center Association	8.0	8.0
Development Projects Association		4.4
Association of Maya Education Centers (ACEM)		3.4
Nicky Cruz Foundation NGO		3.0
Youth Rescue Civil Association (ACRES)		1.5
Association for Northeastern Integral Development	1.0	1.0
Social Cooperation Institute		1.0
Ax Tenamit Association	0.9	0.9
Ceiba Group Association	0.7	0.7
Foundation for Development and Education of the Indigenous Woman	0.3	0.3
Association of Dominican Nuns of the Anunciata Social Works	0.3	0.3
Social Assistance and Education Association (EDUCASISTA)	0.2	0.2
Living Future Association	0.2	0.2
Rudolf Walter Association, Salcajá Guatemala Office		0.2
Bartolo Perlo Foundation		0.1
Cadets of Christ Guatemalan Feminine Catholic Youth Association	0.0	0.0
INSO Organized Education Community Association	0.9	
Intercultural Normal School of Amatitlán Educational Community Association	0.5	
Girls' Normal Institute of the East (INSO) School Association	0.3	
Boys' Normal Institute of the West Parents' Foundation	0.3	
School Committee in Support of Teaching Career Curricular Transformation	0.2	
Rafael Landivar Normal Institute Board of Directors	0.2	
San Andrés Estancia Chuti Institute	0.1	
Nim Na'oj Bilingual Intercultural Normal School Parents' Association	0.0	

\*: Preliminary.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
<b>Ministry of Work and Social Prevision</b>	<b>0.0</b>	<b>31.8</b>
Association of Urban Bus Companies		29.0
Services and Support for Community Development Corporation		1.5
National Association of Guatemalan Unprotected Classes		0.8
Glory for Ashes Association		0.5
Ministry of Work and Social Prevision Employees' General Union	0.0	
<b>Ministry of Agriculture, Livestock and Food</b>	<b>10.0</b>	<b>20.2</b>
Development for Peace Association		4.6
Foundation for Sustainable and Equitable Rural Nutritional Security (SARES)		4.0
La Aurora Zoo Guatemalan Association of National History	3.1	3.7
Cultural and Educational Foundation of Guatemala		3.5
Association of Retired INTA Employees	2.5	2.5
Association for Northeastern Integral Development	1.5	0.9
Defenders of Nature Foundation	0.5	0.6
Association of Artisanal Fishermen and Aquacultors of Guatemala		0.5
SHARE Guatemala		0.0
Guatemala Exporters Association	0.1	
National Coffee Association	0.1	
Rural Agroindustrial Development Network Association	0.1	
Guatemalan College of Agronomy Engineers	0.6	
Ecodevelopment and Conservation Foundation	0.0	
Foundation for Technological, Agricultural and Forestry Innovation	0.1	
Morales, Álvarez, Álvarez, Cruz, Murga, Civil Society	0.3	
Del Valle University of Guatemala	1.0	

\*: Preliminary.



*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
<b>Secretaries and Other Executive Offices</b>	<b>5.0</b>	<b>9.1</b>
Defenders of Nature Foundation	0.1	1.6
Las Verapaces Cooperatives Federation	0.6	1.0
Dolores Bedoya de Molina Foundation		0.9
Health Community Services Association		0.9
Maya Guatemalan Development Association		0.9
Guatemalan Association of Non-Government Development and Services Institutions		0.9
Social and Labor Research Collective Association		0.7
Association for Social Development		0.7
Faith and Joy Movement Association	0.1	0.1
Family Integration Center	0.1	0.1
Diocese of Las Verapaces	0.1	0.1
Bartolo Perlo Foundation		0.1
San Miguel Parents' Association (ASOSAM)		0.1
"Omar Aguirre" Departmental Association of Social Communicators and Journalists		0.1
Ab 1 Yol Expression Encounter Association		0.1
Association of Maya Writers of Guatemala		0.1
Cuxlikel Parents' Association		0.1
Alianza Farm Independent Workers' Union, El Palmar, Quetzaltenango		0.1
Coordinated Associations for Integral Development of El Quiche	0.4	0.1
Cooperation for Integral Development of Huehuetenango Association		0.0
Isquizal River Women's Association of the Municipality of San Sebastián Huehuetenango.		0.0
Ecumenical Center for Pastoral Integration (CEIPA)	0.7	0.0
Quetzal Association for Multidisciplinary Research, Training and Advisory		0.0
Ecological Promotion and Integral Development Association		0.0
Indigenous Farmer Communities for Peace Education Association		0.0
<i>Comitato Internazionale Per Lo Sviluppo Dei Popoli</i> (International Committee for the People's Development (CISP))		0.0
Novena Integral Development Unit Association		0.0
Institute for Central American Social and Economic Development		0.0
García and García Civil Society		0.0
Services and Support Corporation for Community Development		0.0
Research, Development and Integral Education Association, NGO		0.0
Rural University of Guatemala		0.0
Association of Health Promotion, Research and Education in Western Guatemala (PIES)	0.7	0.0
Friends of Development and Peace Association		0.0

\*: Preliminary.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
Ixquic Western Women's Association		0.0
Quiche King Regional Agricultural Services Cooperative L.R.		0.0
Pamesebal Micro Region Second Level Community Development Council		0.0
Guatemalan Association of Curators and Restorers of Monuments, Buildings and Historic Centers	1.1	
Special Education School and Integral Rehabilitation Center Parents' and Friends' Association	0.0	
Manuel TOT Guatemalan Association of Handicapped People AGPD	0.0	
League for Integral Development Association	3.1	
Friends for Development and Peace Association (ADEPAZ)	18.5	
Maya Ixil Education and Training Center Association NGO	0.5	
Guatemalan Western Border Studies and Documentation Center Association (CEDFOG)	0.6	
Val Vaq Quoyol Chajul Association or Chajul Union Association	0.6	
Chito' Iwib' Xukuje'ri Uj Quixkat O'o Association	0.4	
Civil Association for Integral Community Strengthening NGO	3.2	
Collective Association for Defense of Women's Rights in Guatemala	0.6	
El Amay Fifth Region Community Development Association NGO	0.0	
Pachalúm Farmers' Association	0.2	
Exportable Product Farmers' Association NGO	0.2	
The Planter Integral Farmers' Association	1.5	
United Settlements of the Ixil Area Association, Nebaj, Quiche	0.8	
Association for Training and Technical Assistance in Education and Handicaps (ASCATED)	0.1	
Association of Committees for Rural and Urban Development	0.2	
Integral Community Development Association	5.3	
Lochb'al Tenam Integral Development Association	0.3	
Palomora Maya Integral Development Association (ADIM)	2.4	
Our People's Local Environmental Development Association	2.9	
Community Strengthening and Development Association	0.9	
Canilla Cattle Ranchers' Association	0.1	
Ak'saqb'eb'al Maya Ixil Woman's Association	0.3	
Association of Handicapped People of the Municipality of Aguacatán	0.0	
Association of Agricultural Promoters of the Ixil Triangle	0.3	
Youth Hope Association	0.1	
'Little Buddies' Association of and for Handicapped People of El Estor	0.0	
Guatemalan National Association for the Blind	0.1	
National Association of Autonomous Social Services Corporations	0.1	

\*: Preliminary.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
Sac Nichte Civil Society Development Association NGO	6.1	
Family Development Association NGO	0.3	
Family Integral Development Association NGO	0.6	
San Antonio Ilotenango's Integral Development Association	0.1	
K Ak Awi Em Integral Development Association	0.0	
Guatemalan Rural Development Association	0.6	
Handicapped People in Transition Association of Antigua Guatemala	0.0	
Let's Live Better Association	0.5	
Phonetic Hearing and Training Center	0.1	
Social Action Central Committee	24.2	
Martha and Mary Religious Congregation	0.5	
Servants of Charity Congregation – Don Guanella Works	0.0	
Maya Ixil Integral Commercialization Cooperative R.L.	0.2	
Coordination of Integral Development Organizations of the West (CODINO)	0.5	
Corporation of Committees for Development of the Ixil Area, Civil Society (CODEAR)	0.1	
National Corporation of Integral Development Organizations	0.2	
Cholsamaj Foundation	0.3	
Medical and Occupational Assistance Foundation for Recovery of Kidney Patients	4.0	
Integral Development Foundation NGO	0.2	
Peace and Integral Development Foundation	0.1	
Mam Mayan Progress and Cooperation Foundation	1.8	
Domestic Violence Survivors Network Foundation	2.5	
Farmers' Association for Integral Development of Nebaj	0.3	
Zacualpa Integral Development Association	0.4	
Huehuetenango Integral Projection and Development Association	1.0	
Order of Bethlehem Brothers	0.1	
Tzujnel Tob'nel K'astajnel Maya Defensory, Civil Society	0.7	
Union of Local Organizations for Development of San Martin Sacatepequez	0.7	
Us Cumes Caz Cuz Civil Society	1.6	

\*: Preliminary.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
<b>State Obligations in Charge of Treasury</b>	<b>262.5</b>	<b>459.5</b>
Association of Urban Bus Companies	200.0	340.8
Sweet Refuge Civil Association		28.5
National Association of Departmental Municipal Firefighters	10.0	24.2
Foundation for the Conservation of Guatemala's Natural and Environmental Resources	16.4	16.1
Committee for Improvement of Municipal Firefighter Corps		12.0
American Cooperative of Foreign Remittances (CARE)	15.0	10.0
Rural University of Guatemala		7.0
Guatemalan Cultural and Educational Foundation		6.8
Guatemalan Shelter Association		6.0
Our People's Local and Environmental Development Association		4.5
Community Integral Development Association of Amatitlán (ADICA)		1.1
Us Cumes Caz Cuz Civil Society		1.0
Integral Development Association for the Land of San Miguel		1.0
Cultural Association of Dominican Nuns of Saint Sisto Vecchio		0.5
Guatemalan Foundation for Development	0.3	0.1
<i>Catholic Relief Services (CRS)</i>	2.2	
Attention Center for Handicapped Army Personnel (CADEG)	9.5	
Feed the Children Foundation (FTCH)	0.9	
Guatemalan Institutional Development Foundation	1.8	
Social Cooperation Institute	0.5	
SHARE Guatemala	6.0	
<b>Ministry of Public Finance</b>	<b>0.8</b>	<b>0.9</b>
Ministry of Public Finance Workers' Union	0.6	0.6
Guatemalan Association of Budget Researchers (AGIP)	0.2	0.2
<b>Ministry of the Interior</b>	<b>0.3</b>	<b>8.6</b>
Guatemalan Women's Group Association (GGM)		8.0
Permanent Committee for Celebration of National Independence	0.3	0.6

\*: Preliminary.

*Annex 7: NGOs that received contributions in 2007 and 2008, per Institution Responsible (Excluding Cooperative Institutes) (Continued)*

- Millions of Quetzals -

<b>Public Institution Responsible and NGO Receiving the Contribution</b>	<b>2007</b>	<b>2008*</b>
<b>Ministry of Communications, Infrastructure and Housing</b>	<b>0.0</b>	<b>8.3</b>
Integral Development Foundation NGO		7.4
Multiple Community Services and Assistance		0.9
Guatemalan Home and Development Civil Association	0.0	0.0
<b>Ministry of National Defense</b>	<b>0.0</b>	<b>16.3</b>
Attention Center for Handicapped Army Personnel (CADEG)		9.5
Military Veterans Association of Guatemala (AVEMILGUA)		5.0
Institutional Development Foundation of Guatemala		1.8
<b>Ministry of Culture and Sports</b>	<b>9.2</b>	<b>0.7</b>
Academy of Geography and History	0.7	0.7
Friends of Mercy Association	3.3	
Hermitage Group Association	0.2	
Joined Hands Association	0.1	
Retalhuleu Rotary Club	3.5	
Committee for Restoration of the Parish Church in Santa Cruz Verapaz	0.2	
Foundation for Education, Culture and Integral Development of Children	1.0	
Very Special Arts Foundation	0.3	
Educational, Social and Economic Development Foundation	0.0	
<b>Ministry of Economy</b>	<b>0.7</b>	<b>2.9</b>
Association of Tenants of Municipal Markets (ASIMEM)		1.5
Guatemalan Association for Human, Economic, Social and Cultural Rights		1.0
Ministry of Economy Workers' Union	0.2	0.2
Ministry of Economy Workers' General Union	0.2	0.1
Guatemalan Exporters Association	0.3	

\*: Preliminary.

*Annex 8: Special Allocations to NGOs in 2008*

**According to Article 44 of Congressional Decree No. 70-2007, Law of General Income and Expense Budget of the State for the 2008 Fiscal Exercise**

- Millions of Quetzals -

Institution	Budget Approved <sup>1/</sup>	Executed
<b>Ministry of Public Health and Social Assistance</b>	<b>41.9</b>	<b>42.1</b>
Social Welfare Council	0.4	0.6
Guatemalan Red Cross	12.0	12.0
Cardiovascular Surgery Unit <sup>2/</sup>	4.0	4.0
Domestic Violence Survivors Network Foundation	2.5	2.5
Medical and Occupational Assistance Foundation for Recovery of Kidney Patients	4.0	4.0
National Guatemalan Association of the Hearing-Impaired	2.0	2.0
Community Development and Family Association (ASOCOGUA)	1.5	1.5
Community Leaders' Association	0.4	0.5
Association for the Integral Development of Guatemalan Rural Communities (ADICOGUA)	3.8	3.8
Help Me Hear Civil Association	0.2	0.2
Association for Children's Mental Development	0.6	0.6
Kaqchikel Integral Development Association	0.5	0.5
League for the Peoples' Health	1.5	1.5
Solidarity Association	1.0	1.0
Hilario Galindo Hospital Health Foundation	0.5	0.5
Social Association for Integral Development (ASEDI)	3.0	3.0
Garden of Angels Foundation	4.0	4.0
<b>Ministry of Education</b>	<b>31.0</b>	<b>31.0</b>
Guatefuture Foundation	30.0	30.0
Social Cooperation Institutes	1.0	1.0
<b>Ministry of Communications, Infrastructure and Housing</b>	<b>10.9</b>	<b>8.3</b>
Integral Development Foundation (FUNDEI) <sup>3/</sup>	7.4	7.4
Multiple Community Assistance and Services Association (ASCOM)	3.5	0.9
<b>Ministry of the Interior</b>	<b>8.0</b>	<b>8.0</b>
Guatemalan Women's Group Association	8.0	8.0
<b>State Obligations through the Treasury</b>	<b>342.4</b>	<b>334.6</b>
Association of Urban Bus Companies <sup>4/</sup>	226.0	226.0
Guatemalan Cultural and Educational Foundation Association (Saint Joseph Ecological School) <sup>5/</sup>	6.5	6.5
Development for Peace Association (ADEPAZ) <sup>6/</sup>	3.0	1.2
Community Integral Development Association of Amatitlán (ADICA)	1.5	1.1
Rural University of Guatemala	10.5	7.0
Guatemalan Shelter Association	6.0	6.0
Sweet Refuge Civil Association Ministry of the Elderly Living through Faith	28.5	28.5
Cultural Association of Dominican Nuns of Saint Sisto Vecchio	0.5	0.5
Integral Development Association for the Land of San Miguel (ADITEM)	1.9	1.0
Our People's Local and Environmental Development Association (ADELANTE)	4.5	4.5
National Association of Departmental Municipal Firefighters	25.0	24.2
Committee for Improvement of Municipal Firefighter Corps	12.0	12.0
Foundation for Conservation of Natural Resources	16.5	16.1
<b>Total</b>	<b>434.2</b>	<b>423.9</b>

1/ Initial budget, as originally approved by the Congress of the Republic by way of Decree No. 70-2007, and published in the *Diario de Centro América* edition of December 18, 2007.

2/ Additionally received other transferences for Q 30 million (contribution delivered in previous years as well).

3/ Additionally executed through agreements Q 18.6 million.

4/ Additionally received contributions for Q 143.8 million.

5/ Additionally received Q 3.8 million in transferences.

6/ Receiving contributions since at least 2000. In 2008 additionally executed Q 1.2 million through agreements and received an additional Q 3.4 million from other types of contributions.