

# Situación Financiera de la Administración Central

Acumulado al 31 de marzo de cada año

Millones de Quetzales

| Concepto   | 2022            | 2023            | 2024*           | Diferencias Relativas |                 |
|--|-----------------|-----------------|-----------------|-----------------------|-----------------|
|  |                 |                 |                 | 2023-22               | 2024-23         |
| <b>Ingresos Totales</b>                              | <b>21,815.9</b> | <b>24,417.3</b> | <b>25,684.3</b> | <b>11.9%</b>          | <b>5.2%</b>     |
| <b>Ingresos Corrientes</b>                           | <b>21,792.6</b> | <b>24,396.9</b> | <b>25,674.8</b> | <b>12.0%</b>          | <b>5.2%</b>     |
| <b>Ingresos Tributarios*</b>                         | <b>20,643.0</b> | <b>22,981.4</b> | <b>24,698.3</b> | <b>11.3%</b>          | <b>7.5%</b>     |
| <b>Impuestos Directos</b>                            | <b>7,518.1</b>  | <b>8,729.4</b>  | <b>9,366.4</b>  | <b>16.1%</b>          | <b>7.3%</b>     |
| Impuesto sobre la Renta                              | 6,237.3         | 7,178.0         | 7,559.5         | 15.1%                 | 5.3%            |
| Impuesto sobre la propiedad y otros                  | 10.8            | 7.4             | 7.3             | -30.9%                | -2.4%           |
| Impuesto a las Empresas Mercantiles                  | 0.2             | 0.1             | 0.1             | -72.3%                | -0.2%           |
| IETAAP   | 1.8             | 4.6             | 2.1             | 153.7%                | -53.2%          |
| ISO  | 1,268.0         | 1,539.3         | 1,797.5         | 21.4%                 | 16.8%           |
| <b>Impuestos Indirectos</b>                          | <b>13,125.0</b> | <b>14,252.0</b> | <b>15,331.9</b> | <b>8.6%</b>           | <b>7.6%</b>     |
| Impuesto al Valor Agregado                           | 9,987.7         | 10,933.4        | 11,791.5        | 9.5%                  | 7.8%            |
| Doméstico  | 4,353.0         | 5,200.2         | 5,736.9         | 19.5%                 | 10.3%           |
| Importaciones  | 5,634.6         | 5,733.2         | 6,054.6         | 1.7%                  | 5.6%            |
| Derechos Arancelarios                                | 889.3           | 898.4           | 996.8           | 1.0%                  | 11.0%           |
| Petróleo   | 1,017.8         | 1,064.6         | 1,111.8         | 4.6%                  | 4.4%            |
| Timbres Fiscales                                     | 146.9           | 157.4           | 149.4           | 7.1%                  | -5.1%           |
| Vehículos  | 234.4           | 251.3           | 276.0           | 7.2%                  | 9.8%            |
| IPRIMA   | 311.1           | 391.0           | 425.4           | 25.7%                 | 8.8%            |
| Regalías   | 71.9            | 49.2            | 23.4            | -31.6%                | -52.4%          |
| Salida del País                                      | 72.1            | 93.3            | 94.0            | 29.4%                 | 0.7%            |
| Impuestos Específicos                                | 347.1           | 363.2           | 413.2           | 4.6%                  | 13.8%           |
| Alcoholes y bebidas                                  | 267.5           | 281.6           | 330.8           | 5.3%                  | 17.5%           |
| Tabaco   | 79.6            | 81.6            | 82.4            | 2.6%                  | 0.9%            |
| Distribución de Cemento                              | 44.2            | 47.9            | 48.0            | 8.4%                  | 0.2%            |
| Otros  | 2.5             | 2.3             | 2.3             | -9.9%                 | 1.8%            |
| <b>No Tributarios y Transferencias</b>               | <b>1,149.6</b>  | <b>1,415.6</b>  | <b>976.5</b>    | <b>23.1%</b>          | <b>-31.0%</b>   |
| Contribuciones a la Seguridad Social                 | 656.1           | 717.3           | 533.2           | 9.3%                  | -25.7%          |
| Donaciones   | 0.4             | 3.3             | 4.4             | 831.7%                | 33.5%           |
| Otros  | 493.1           | 694.9           | 438.9           | 40.9%                 | -36.8%          |
| <b>Ingresos de Capital</b>                           | <b>23.3</b>     | <b>20.3</b>     | <b>9.5</b>      | <b>-12.7%</b>         | <b>-53.5%</b>   |
| <b>Gastos Totales</b>                                | <b>20,616.6</b> | <b>24,535.6</b> | <b>23,066.9</b> | <b>19.0%</b>          | <b>-6.0%</b>    |
| <b>Gastos Corrientes</b>                             | <b>17,147.1</b> | <b>20,394.4</b> | <b>20,231.2</b> | <b>18.9%</b>          | <b>-0.8%</b>    |
| Remuneraciones                                       | 6,959.8         | 7,616.5         | 8,313.6         | 9.4%                  | 9.2%            |
| Bienes y Servicios                                   | 2,516.6         | 3,531.1         | 2,771.9         | 40.3%                 | -21.5%          |
| Impuestos pagados por dependencias del Estado        | 1.0             | 0.9             | 0.8             | -6.4%                 | -18.5%          |
| Descuentos y Bonificaciones                          | 38.8            | 70.0            | 91.0            | 80.4%                 | 30.0%           |
| Prestaciones a la Seguridad Social                   | 1,291.0         | 1,507.1         | 1,673.4         | 16.7%                 | 11.0%           |
| Intereses  | 2,080.7         | 2,690.4         | 2,841.7         | 29.3%                 | 5.6%            |
| Deuda interna  | 1,596.4         | 1,842.7         | 1,896.5         | 15.4%                 | 2.9%            |
| Deuda externa  | 484.3           | 847.7           | 945.2           | 75.0%                 | 11.5%           |
| Préstamos  | 350.7           | 605.5           | 703.9           | 72.7%                 | 16.3%           |
| Bonos  | 133.6           | 242.2           | 241.3           | 81.3%                 | -0.4%           |
| Arrendamiento de Tierras y Terrenos                  | 0.0             | 0.0             | 0.0             | 141.8%                | -33.8%          |
| Derechos sobre Bienes Intangibles                    | 7.2             | 7.4             | 5.8             | 2.3%                  | -21.8%          |
| Transferencias                                       | 4,252.1         | 4,971.0         | 4,533.0         | 16.9%                 | -8.8%           |
| Resto del Sector Público                             | 2,845.2         | 3,312.8         | 2,714.3         | 16.4%                 | -18.1%          |
| Sector privado                                       | 1,386.2         | 1,629.1         | 1,791.6         | 17.5%                 | 10.0%           |
| Sector externo                                       | 20.7            | 29.1            | 27.2            | 40.7%                 | -6.6%           |
| <b>Gastos de Capital</b>                             | <b>3,469.5</b>  | <b>4,141.2</b>  | <b>2,835.7</b>  | <b>19.4%</b>          | <b>-31.5%</b>   |
| Inversión Real Directa                               | 806.9           | 1,222.8         | 186.7           | 51.5%                 | -84.7%          |
| Inversión Financiera                                 | 5.0             | 0.3             | 0.0             | -93.6%                | -100.0%         |
| Transferencias                                       | 2,657.6         | 2,918.2         | 2,649.0         | 9.8%                  | -9.2%           |
| Resto del Sector Público                             | 2,368.4         | 2,863.7         | 2,573.8         | 20.9%                 | -10.1%          |
| Sector privado y externo                             | 289.2           | 54.5            | 75.2            | -81.2%                | 38.1%           |
| <b>Resultado en Cuenta Corriente</b>                 | <b>4,645.4</b>  | <b>4,002.6</b>  | <b>5,443.6</b>  | <b>-13.8%</b>         | <b>36.0%</b>    |
| <b>Resultado Primario</b>                            | <b>3,279.9</b>  | <b>2,572.1</b>  | <b>5,459.1</b>  | <b>-21.6%</b>         | <b>112.2%</b>   |
| <b>Resultado Presupuestal</b>                        | <b>1,199.3</b>  | <b>-118.3</b>   | <b>2,617.3</b>  | <b>-109.9%</b>        | <b>-2311.8%</b> |
| <b>Financiamiento Total</b>                          | <b>-1,199.3</b> | <b>118.3</b>    | <b>-2,617.3</b> | <b>-109.9%</b>        | <b>-2311.8%</b> |
| <b>Financiamiento Externo Neto</b>                   | <b>-758.1</b>   | <b>-350.2</b>   | <b>-928.6</b>   | <b>-53.8%</b>         | <b>165.2%</b>   |
| Préstamos  | -758.1          | -350.2          | -928.6          | -53.8%                | 165.2%          |
| Desembolsos  | 9.8             | 353.3           | 57.7            | 3520.8%               | -83.7%          |
| Amortizaciones                                       | 767.8           | 703.4           | 986.3           | -8.4%                 | 40.2%           |
| Negociación Neta de Eurobonos                        | 0.0             | 0.0             | 0.0             | --                    | --              |
| <b>Financiamiento Interno Neto</b>                   | <b>-441.2</b>   | <b>468.5</b>    | <b>-1,688.7</b> | <b>-206.2%</b>        | <b>-460.5%</b>  |
| Negociación Neta                                     | 3,376.2         | -1,420.7        | -120.3          | -142.1%               | -91.5%          |
| Negociación de Bonos                                 | 3,417.6         | 275.4           | 0.0             | -91.9%                | -100.0%         |
| Amortizaciones                                       | 41.4            | 1,696.1         | 120.3           | 4000.5%               | -92.9%          |
| Colocación de Primas de Deuda Interna                | 4.3             | 0.0             | 0.0             | -100.0%               | --              |
| Amortización Primas de Deuda Interna                 | 0.0             | 0.0             | 0.0             | --                    | --              |
| Amortización por el Costo de la Política Monetaria   |                 |                 |                 | --                    | --              |
| <b>Variación de Caja (+) disminución (-) aumento</b> | <b>-3,821.7</b> | <b>1,889.2</b>  | <b>-1,568.4</b> | <b>-149.4%</b>        | <b>-183.0%</b>  |

\* Cifras preliminares.