Open Budget Survey 2015

Mexico

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

Mexico

BUDGET DOCUMENT	Full Title	Fiscal Year the Budget Document Refers to	Date of Publication
Pre-Budget Statement	Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42 , Fracción I, de la Ley Federal del Presupuesto y Responsabilidad Hacendaria (Pre-criterios del PPEF 2015)	2014 y 2015	01 abril 2014
Executive's Budget Proposal (EBP)	Proyecto de Decreto del Presupuesto de Egresos de la Federación para el	2014	08 septiembre 2013

	Ejercicio 2014 (PPEF 2014)		
Supporting EBP Document	Iniciativa de Ley de Ingresos de la Federación para el Ejercicio 2014 (ILIF 2014)	2014	08 septiembre 2013
Supporting EBP Document	Criterios Generales de Política Económica (CGPE)	2014	08 septiembre 2013
Supporting EBP Document	Iniciativa de reforma a la Ley Federal de Presupuesto y Responsabilidad Hacendaria; Iniciativa de Reforma a la Ley del IVA; a la Ley Aduanera; a la Ley Federal de Derechos; a la Ley del Impuesto Sobre la Renta (ISR); entre otras iniciativas.	2014	08 septiembre 2013
Enacted Budget	Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2014 (PEF 2014)	2014	08 diciembre 2013
Citizens Budget (for EBP or Enacted Budget)	Proyecto de Presupuesto de Egresos de la Federación 2014, Reforma Hacendaria Presupuesto de Egresos de la Federación 2014; Cuenta Pública Ciudadana 2011; Cuenta Pública Ciudadana 2012	2014	septiembre 2013
In-Year Report	Informe sobre la Situación Económica, las Finanzas Públicas y la Deuda (trimestral). http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/2013/Paginas/2013%204toTrimestre.aspx	2013	Trimestral (30 días naturales después de terminado el trimestre). La fecha de publicación del informe más reciente es el 30 de Octubre 2014.
			Mensual (se presentan

Additional in-year report	Informes mensuales sobre la situación de las finanzas públicas	2014	al Congreso 30 días después del mes respectivo)
Additional in-year report	NA	NA	NA
Mid-Year Review	NA	NA	NA
Year-End Report	Cuenta de la Hacienda Pública Federal 2013	2013	04 Mayo 2014
Audit Report	Informe del Resultado de la Fiscalización Superior de la Cuenta Pública 2012	2012	20 Febrero 2014

Sources: The 2014 economic packet which include: Executive's Budget Proposal 2014, Bill on Law of Revenues 2014 are available here: http://www.diputados.gob.mx/PEF2014/ -La cuenta pública (que es el documento que prepara el gobierno mexicano al final de cada ejercicio fiscal: end year report) se puede encontrar en: http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/Paginas/cuenta_publica.aspx -El informe de revisión de la cuenta pública 2012 que hace la Auditoria Superior de la Federación se encuentra en: http://www.asf.gob.mx/Trans/Informes/IR2012i/indice.htm -Los pre-criterios del PPEF 2015: http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf -Los informes trimestrales: http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/2013/Paginas/4toTrimestre.aspx - El presupuesto ciudadano 2014: http://www.transparenciapresupuestaria.gob.mx/ptp/index.jsp - EL PEF 2014 aprobado en la sesión del 13 de noviembre de 2013: http://gaceta.diputados.gob.mx/

Comments: The 2014 Executive's Budget Proposal (2014 PPEF, by its Spanish acronym) was submitted together with the Treasury Reform from the current President. Later, the package of traditional documents plus a series of initiatives that reform budget laws were submitted. Some examples are: Reform Initiative on the Federal Law on Budget and Fiscal Responsibility (LFPRH, by its Spanish acronym); reform initiative on the Customs Law; reform initiative on the Value Added Tax Law (LIVA, by its Spanish acronym); reform initiative on Income Tax Law (LISR; by its Spanish acronym), among others. The following website includes all documents submitted together with the 2014 PPEF as part of the treasury reform. http://www.diputados.gob.mx/PEF2014/

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: According to IBP, researchers need to use the most recent budget documents. Given this directive, we propose changing Table 1 with the following budget documents: Pre-Budget State: Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de Ley Federal de Presupuesto y Responsabilidad Hacendaria 2015, http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf Executive's Budget Proposal: Proyecto de Presupuesto de Egresos 2015, Iniciativa de Ley de Ingresos de la Federación 2015 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/index.html http://www.hacienda.gob.mx/ApartadosHaciendaParaTodos/ppef2015/index.html Citizen's Budget for the EBP Presupuesto de egresos de la federación Proyecto, versión ciudadana http://www.transparenciapresupuestaria.gob.mx/es/PTP/Proyecto_de_Presupueso_de_Egresos_2015 Citzen's Budget for the Enacted Budget http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuesto_de_Egresos_de_la_Federacion_2014 Citizen's Budget for the Year-End Report http://www.transparenciapresupuestaria.gob.mx/es/PTP/Cuenta_Publica_Ciudadana_2013 In-Year Report: Informe sobre la Situación Económica, las Finanzas Públicas y la Deuda http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/14/Paginas/1er_Trimestre_2014.aspx Additional In-Year Reports: Informes mensuales sobre la evolución de las finanzas públicas http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/Paginas/InfoMensualFinanzasPublicas.aspx Mid-Year Review: Informe de Avance de Programas y Proyectos de Inversión Enero-Mayo 2014 Year-End Report: Cuenta de la Hacienda Pública Federal 2013 Audit Report: Informe del Resultado de la Fiscalización Superior de la Cuenta Pública 2012 De conformidad con lo establecido por IBP “Los

investigadores deben anotar la información y consultar la versión del documento publicada más reciente para la etapa correspondiente del ciclo presupuestario" por lo cual se modifican fechas y ligas de los documentos referidos anteriormente para reflejar la fecha de publicación correspondiente al ejercicio presupuestario 2014. De igual forma, en la valoración presentada, se indica que no existe un reporte de medio año, sin embargo dicho documento existe y es público: "Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de la Ley Federal de Presupuesto y Responsabilidad Hacendaria". En el mismo sentido, la valoración actual omite la inclusión de los Informes mensuales sobre la evolución de las finanzas públicas que se entregan al Congreso. A continuación, se detallan las modificaciones pertinentes a la Tabla 1, por documento: - Pre-Budget statement, el "Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de Ley Federal de Presupuesto y Responsabilidad Hacendaria" (LFPRH) es requerido para la aprobación de la Ley de Ingresos y del Presupuesto de Egresos, dicho Documento es emitido por El Ejecutivo Federal, por conducto de la Secretaría de Hacienda y Crédito Público (SHCP), es enviado al Congreso de la Unión a más tardar el 1 de abril, y está compuesto por los siguientes elementos: a) Los principales objetivos para la Ley de Ingresos y el Presupuesto de Egresos del año siguiente; b) Escenarios sobre las principales variables macroeconómicas para el siguiente año: crecimiento, inflación, tasa de interés y precio del petróleo; c) Escenarios sobre el monto total del Presupuesto de Egresos y su déficit o superávit; d) Enumeración de los programas prioritarios y sus montos; por lo cual dicho reporte es el elemento fundamental para debatir sobre los agregados presupuestarios y cómo interactúan con la economía.
http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf - Executive's Budget Proposal (EBP), el "Proyecto de Presupuesto de Egresos" es remito por El Ejecutivo Federal al Congreso de la Unión, a más tardar el 8 de septiembre de cada año, de conformidad con el artículo 42, fracción I, de la LFPRH; por lo cual el Proyecto de presupuesto del gobierno se presenta al Congreso con casi 4 meses de antelación para que el Parlamento de revisar adecuadamente el proyecto. Para el ciclo presupuestario 2015 el Proyecto de Presupuesto de Egresos fue entregado el 5 de septiembre de 2015. El "Proyecto de Presupuesto de Egresos" incluye de conformidad con el artículo 41 de la LFPRH I. La exposición de motivos, II. El proyecto de Decreto y III. Los anexos informativos. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/index.html - Supporting EBP Document, la "Iniciativa de Ley de Ingresos de la Federación" se emite con fundamento en lo dispuesto por del artículo 74 fracción IV y el artículo 71, fracción I de la Constitución Política de los Estados Unidos Mexicanos (CPEUM), y de conformidad con la LFPRH con el Artículo 40, el proyecto de Ley de Ingresos contendrá: I. La exposición de motivos II. El proyecto de decreto de Ley de Ingresos III. En caso de considerarse ingresos por financiamiento http://www.hacienda.gob.mx/ApartadosHaciendaParaTodos/ppef2015/index.html - Supporting EBP Document , "Los criterios generales de política económica" de conformidad con el Artículo 16 de la LFPRH explican las medidas de política fiscal que se utilizarán para el logro de los objetivos, las estrategias y metas, así como las acciones que correspondan a otras políticas que impacten directamente en el desempeño de la economía. Asimismo, se deberán exponer los costos fiscales futuros de las iniciativas de ley o decreto relacionadas con las líneas generales de política a que se refiere este artículo, acompañados de propuestas para enfrentarlos. En los criterios a que se refiere el párrafo anterior se expondrán también los riesgos más relevantes que enfrentan las finanzas públicas en el corto plazo, acompañados de propuestas de acción para enfrentarlos.
http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/paquete/criterios_generales_pe_2015.pdf Enacted Budget, el "Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2014" debe ser aprobado por la Cámara de Diputados a más tardar el 15 de noviembre y publicado en el Diario Oficial de la Federación a más tardar 20 días naturales después de su aprobación, por lo cual es aprobado antes de que comience el ciclo presupuestario.
http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/index.html
http://www.diputados.gob.mx/LeyesBiblio/pdf/PEF_2014.pdf - Citizens Budget (for EBP or Enacted Budget), el documento más reciente publicado para informar a los ciudadanos de forma clara la asiganción de recursos propuesta por el proyecto de presupuestos de la federación es "Presupuesto de egresos de la federación Proyecto, versión ciudadana" dicho documento fue impreso en septiembre de 2014 en la Ciudad de México, con un tiraje de 7,500 ejemplares. Se anexan a continuación las ligas a los tres documentos a través de los cuales se explica a la ciudadanía el ¿Cómo se propone gastar?, ¿Cómo se aprobó el gasto? y ¿Cómo se gastó? el presupuesto. Citizen's Executive's Budget Proposal http://www.transparenciapresupuestaria.gob.mx/es/PTP/Proyecto_de_Presupueso_de_Egresos_2015 Citizen's Enacted Budget http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuesto_de_Egresos_de_la_Federacion_2014 Citizen's Year-End Report http://www.transparenciapresupuestaria.gob.mx/es/PTP/Cuenta_Publica_Ciudadana_2013 - In-Year Report , el "Informe sobre la Situación Económica, las Finanzas Públicas y la Deuda" es un documento que se emite de forma trimestral, de conformidad con el artículo 107 fracción I de la LFPRH el Ejecutivo Federal, por conducto de la SHCP, entregará al Congreso de la Unión información trimestral a los 30 días naturales después de terminado el trimestre de que se trate, dichos informes incluirán información sobre los ingresos obtenidos y la ejecución del Presupuesto de Egresos, así como sobre la situación económica y las finanzas públicas del ejercicio, conforme a lo previsto en esta Ley y el Reglamento. Asimismo, incluirán los principales indicadores sobre los resultados y avances de los programas y proyectos en el cumplimiento de los objetivos y metas y de su impacto social, con el objeto de facilitar su evaluación. Los ejecutores de gasto serán responsables de remitir oportunamente a la SHCP, la información que corresponda para la debida integración de los informes trimestrales, cuya metodología permitirá hacer comparaciones consistentes durante el ejercicio fiscal y entre varios ejercicios fiscales, la última versión publicada del presente informe es al 30 de octubre del presente año.
http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/14/Paginas/1er_Trimestre_2014.aspx

http://www.shcp.gob.mx/SALAPRENSA/doc_comunicados_prensa/2014/octubre/comunicado_093_2014.pdf - Additional in-year report, los “Informes mensuales sobre la evolución de las finanzas públicas”, incluyendo los requerimientos financieros del sector público y su saldo histórico, los montos de endeudamiento interno neto, el canje o refinanciamiento de obligaciones del Erario Federal, en los términos de la Ley General de Deuda Pública, y el costo total de las emisiones de deuda interna y externa. La información sobre el costo total de las emisiones de deuda interna y externa deberá identificar por separado el pago de las comisiones y gastos inherentes a la emisión, de los del pago a efectuar por intereses. Estos deberán diferenciarse de la tasa de interés que se pagará por los empréstitos y bonos colocados. Dichos informes deberán presentarse a las Comisiones de Hacienda y Crédito Público del Congreso de la Unión, 30 días después del mes de que se trate. http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/Paginas/InfoMensualFinanzasPublicas.aspx - Mid-Year Review: para la preparación de la Ley de Ingresos y del Presupuesto de Egresos de la Federación, el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria prevé la generación de documentos que incluyan escenarios sobre las principales variables macroeconómicas, estimaciones y objetivos para las iniciativas de Ley de Ingresos y del Presupuesto de Egresos, la estructura programática a utilizar durante el año, así como la actualización de los avances físicos y financieros de los programas y proyectos aprobados para el ejercicio vigente. Para ello, la Secretaría de Hacienda elabora y remite al Congreso de la Unión los siguientes documentos: a)Estructura programática a emplear en el proyecto de Presupuesto de Egresos 2015 b)Informe de Avance Físico y Financiero de los Programas Presupuestarios en el periodo Enero-Mayo de 2014 c)Informe de Avance de Programas y Proyectos de Inversión Enero-Mayo 2014 La presentación de tales documentos, en su conjunto, es compatible con la definición del propio IBP sobre la Revisión de Mitad de Año, la cual debe contener "una actualización integral de la implementación del presupuesto, que incluya una revisión de los supuestos económicos que subyacen al presupuesto y un pronóstico actualizado del resultado del presupuesto para el año presupuestario vigente". http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx - Year-End Report, La “Cuenta de la Hacienda Pública Federal 2013” En cumplimiento de lo dispuesto en el artículo 74, fracción VI de la CPEUM, el Ejecutivo Federal somete a consideración de la Cámara de Diputados del Congreso de la Unión, la Cuenta Pública correspondiente al ejercicio fiscal de 2013. La Cuenta Pública que se presenta fortalece la cultura de rendición de cuentas y la práctica cotidiana de la transparencia en la gestión pública. En estricto apego a los artículos 8, de la Ley de Fiscalización y Rendición de Cuentas de la Federación; 52, 53 y 54 de la Ley General de Contabilidad Gubernamental, la Cuenta Pública que se presenta obedece a la estructura y contenidos establecida en el Acuerdo por el que se armoniza la estructura de las cuentas públicas emitido por el Consejo Nacional de Armonización Contable y publicado en el Diario Oficial de la Federación el 30 de diciembre de 2013.
http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/index.html - Audit Report, el “Informe del Resultado de la Fiscalización Superior de la Cuenta Pública 2012” La Auditoría Superior de la Federación hace público el Informe del Resultado de la Fiscalización Superior de la Cuenta Pública 2012, con fundamento en los artículos 79, fracción II, párrafo primero, de la Constitución Política de los Estados Unidos Mexicanos, y 28, párrafo primero, de la Ley de Fiscalización y Rendición de Cuentas de la Federación. Por medio de este documento La Auditoría Superior de la Federación evaluó los resultados de la gestión financiera a fin de comprobar que la recaudación prevista y el ejercicio del gasto se ajustaran a lo dispuesto en la Ley de Ingresos y el Presupuesto de Egresos de la Federación; también calificó el desempeño de un conjunto de políticas públicas, programas prioritarios y temas relevantes mediante la verificación del cumplimiento de sus objetivos y metas. http://www.asf.gob.mx/Section/58_Informes_de_auditoria

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree, however, the web address of the Reports on the Economic Situation, Public Finances and the Public debt for the Fourth Quarter of 2013 does not work. The correct web address for the document is:
http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/2013/Paginas/2013%204toTrimestre.aspx

RESEARCHER'S RESPONSE

We agree with regards to the monthly reports on public finances. We have already included it in the questionnaire. Regarding the links of documents, we cannot use the 2015 ones. Since it is OBI 2014, we include only 2014 documents. Also, I understand this question does not ask for links (see Table 1). Neither can documents from the 2015 economic package be used, since we are evaluating the 2014 budget here. Regarding the Mid- Year Review, even when the 2014 Pre-Budget Statement includes what the OECD mentioned as information to be included in the mid-year Review: 1) An update of the implementation of the 2014 budget. Since it includes new macroeconomic information (in this case the price of oil which changed from 85 USD per barrel to 89 USD per barrel) and, based on that, it provides new budget revenues figures (on an upward trend) and non-programmable and programmable spending (both on an upward trend). Also, the document includes an update in the exchange rate that goes from 12.9 to 13.1 pesos per dollar. Other variables such as GDP, inflation, are also mentioned, and they are said to be left unchanged regarding the initial estimates in the 2014 Budget Law. The update of public finances is submitted for 2014 and 2015. OECD best practices recommend that this update be conducted for the current year (2014) and at least two of the following fiscal years (2015 and 2016). The Pre-Budget Statement updates it only for one fiscal year, 2015. 2) The main macroeconomic variables are reviewed (GDP, Inflation, Oil Price and exchange rate) and their impact on the budget are estimated.

However, the publication date is April 1, therefore this is not a mid-year review but a first quarter report. Therefore, we cannot accept it as a mid-year review. In order to consider it, it should be prepared for 6 months of the year. The PPEF should be submitted by September 8, and it should be approved within a regular year (when there is no change of six-year period), that is November 15 every year. Therefore, Congress has little under 2 and a half months to review and analyze the economic package. However, we do not agree that it is 4 months. Regarding 2014 PPEF, the Citizen's Budget we should mention is the one from fiscal year 2014. Its publication date would then be September 2013. Although the most recent date is mentioned, it refers to the 2014 economic package. Regarding the public account of each fiscal year, it is submitted to Congress 4 months after the end of the corresponding fiscal year.

IBP COMMENT

The cut-off date for the Open Budget Survey 2015 was 30 June 2014. Documents published after this date can't be considered.

Table 2a. Details about Availability

Mexico

	Budget Documents Tick box if answer to the questions is "yes"			
	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No
Is it produced for internal purposes only?	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No
Is it published too late compared to the accepted timeframe?	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No
Is it available to the public in hard copy, with charge?	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No
Is it available to the public in hard copy, NO charge?	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No
Is it available to the public in soft copy, with charge?	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No
Is it available to the public in soft copy, NO charge?	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No
Is it available to the public online?	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No
If available online, provide internet/URL address	http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf	http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/ingresos/02_proyecto_decreto_ppef2014.pdf	http://www.dof.gob.mx/nota_detalle.php?codigo=5324132&fecha=03/12/2013	http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=13
Is it machine readable?	( ) Yes	( ) Yes	(•) Yes	( ) Yes

[only for electronic copies]	◉ No	◉ No	○ No	◉ No
Is there a “citizens version” of the budget document?	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No	N/A

Sources: Las leyes aplicables son: 1) Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH), en el artículo 42 establece las bases para la realización y contenido del documento de Pre-Criterios (Pre-Budget Statement). Asimismo, se específica la fecha en la que se tiene que presentar este documento (a más tardar el 01 de abril del año en curso). En este mismo artículo se establece la fecha de presentación del Proyecto de Presupuesto de Egresos (8 septiembre de cada año), así como la fecha límite para ser aprobado por el congreso (15 de noviembre de cada año). 2) Ley General de Contabilidad Gubernamental (LGCG). En el caso del presupuesto ciudadano la LGCG, en el artículo 62, establece la obligación de todos los entes públicos (a nivel local, estatal y federal) de elaborar y difundir en sus respectivas páginas de Internet documentos dirigidos a la ciudadanía, que expliquen de manera sencilla y en formatos accesibles la Ley de Ingresos y el Presupuesto de Egresos. Asimismo, se establece un formato para ubicar a los entes públicos sobre cómo elaborar documentos dirigidos a la ciudadanía.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This past September 5, 2014, the government presented the new Budget Transparency Portal which include substantial changes to make it more user friendly, interactive. It's new website is http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuesto_de_Egresos_de_la_Federacion_2014 El pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuesto_de_Egresos_de_la_Federacion_2014

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In the question "Available to the public in hard copy, FREE OF charge" regarding the Citizen's Budget version, its print version IS available free of charge.

RESEARCHER'S RESPONSE

The cut-off date for the Open Budget Survey 2015 was 30 June 2014.

Table 2b. Details about Availability

Mexico

	Budget Documents Tick box if answer to the questions is “yes”			
	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
Is it produced for internal purposes only?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it published too late compared to the accepted timeframe?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No

Is it available to the public in hard copy, with charge?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it available to the public in hard copy, NO charge?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it available to the public in soft copy, with charge?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it available to the public in soft copy, NO charge?	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
Is it available to the public online?	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
If available online, provide internet/URL address	http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/2013/Paginas/2013%204toTrimestre.aspx	NA	http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/index.html	http://www.asf.gob.mx/Trans/Informes/IR2012i/indice.htm
Is it machine readable? [only for electronic copies]	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
Is there a “citizens version” of the budget document?	○ Yes ◉ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No

Sources: Las leyes que aplican son: 1) Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH), en en el artículo 107 establece las fechas de entrega de los informes trimestrales (que será 30 días naturales posteriores al cierre del trimestre correspondiente). Así como el contenido de estos informes. 2) Constitución Política de los Estados Unidos Mexicanos, en su artículo 74 Fracción VI establece que el Ejecutivo tendrá que entregar la cuenta pública del ejercicio fiscal correspondiente a más tardar el 30 de abril del ejercicio fiscal del año siguiente. Es decir, la cuenta pública se presenta 4 meses después de que cerró el ejercicio fiscal (ya que el ejercicio fiscal termina en diciembre). 3) Ley de Fiscalización y Rendición de Cuentas de la Federación (LFRCF), en su artículo 28, establece que la Auditoria Superior de la Federación (SAI) tendrá hasta el 20 de febrero del año siguiente a la presentación de la cuenta pública en la Cámara de Diputados para rendir su informe de resultado sobre la fiscalización. Esto hace que el tiempo de entrega del informe con los resultados de la fiscalización (Audit Report) se entregue 14 meses después de que cerró el ejercicio fiscal bajo análisis. Es decir, pasa más de un año para que se conozcan los resultados una vez que cerró el ejercicio fiscal respectivo.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: To prepare the Executive's Budget Proposal, the Ministry of Finance generates a variety of documents looking at the macroeconomic forecast, priority programs, etc. The MOF submits these documents to Congress: Programmatic Structure of the 2015 Executive's Budget Proposal Report on the Fiscal and Physical Progress of Programs January-May 2015 Report on the Fiscal and Physical Progress of Infrastructure Projects January-May 2015 All three reports meet IBP's standard on the Mid-Year Review. It's available here: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx Comentarios: Para la preparación de la Ley de Ingresos y del Presupuesto de Egresos de la Federación, el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria prevé la generación de documentos que incluyan escenarios sobre las principales variables macroeconómicas, estimaciones y objetivos para las iniciativas de Ley de Ingresos y del Presupuesto de Egresos, la estructura programática a utilizar durante el año, así como la actualización de los avances físicos y financieros de los programas y proyectos aprobados para el ejercicio vigente. Para ello, la Secretaría de Hacienda elabora y remite al Congreso de la Unión los siguientes documentos: a)Estructura programática a emplear en el proyecto de Presupuesto de Egresos 2015 b)Informe de Avance Físico y Financiero

de los Programas Presupuestarios en el periodo Enero-Mayo de 2014 c)Informe de Avance de Programas y Proyectos de Inversión Enero-Mayo 2014 La presentación de tales documentos, es compatible con la definición del propio IBP sobre la Revisión de Mitad de Año, la cual debe contener "una actualización integral de la implementación del presupuesto, que incluya una revisión de los supuestos económicos que subyacen al presupuesto y un pronóstico actualizado del resultado del presupuesto para el año presupuestario vigente". Este documento es producido, se encuentra público y puede ser descargado en la siguiente liga:
http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf
http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The web address of the Reports on the Economic Situation, Public Finances and the Public debt for the Fourth Quarter of 2013 is not active. The right web address is:
http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/2013/Paginas/2013%204toTrimestre.aspx

RESEARCHER'S RESPONSE

The Pre-Budget Statement is submitted on April 1, and that is not a Mid-year Review but a first quarter report. Therefore, we cannot consider it a mid-year review. In order to consider it, it should be prepared for 6 months of the year.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Mexico

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- (●) 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ( ) 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ( ) 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- ( ) 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- (●) 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- ( ) 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- ( ) 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- ( ) 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- (●) 100. Two weeks or less after the budget has been enacted
- ( ) 67. Between two weeks and six weeks after the budget has been enacted
- ( ) 33. More than six weeks, but less than three months, after the budget has been enacted
- ( ) 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- (●) 100. At least every month, and within one month of the period covered
- ( ) 67. At least every quarter, and within three months of the period covered

- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year
(i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- (•) 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- (•) 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual
expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- (•) 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: Las leyes aplicables son: 1. Ley Federal de Presupuesto y Responsabilidad Hacendaria (art. 42 y 107) 2. Ley de Fiscalización y Rendición de Cuentas de la Federación (art. 28) 3. Constitución Política de los Estados Unidos Mexicanos (art. 74, Fracción VI)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: Question 5 states that no Mid-Year Review is produced. These documents are the Mid-Year Review: Programmatic Structure of the 2015 Executive's Budget Proposal Report on the Fiscal and Physical Progress of Programs January-May 2015 Report on the Fiscal and Physical Progress of Infrastructure Projects January-May 2015 All three reports meet IBP's standard on the Mid-Year Review. It's available here: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx En la pregunta número 5 se indica que no se hace público el reporte de medio año, sin embargo el reporte para la preparación de la Ley de Ingresos y del Presupuesto de Egresos de la Federación, el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria, es publicado seis meses o menos después del punto de medio año, dicho documento prevé la generación de documentos que incluyan escenarios sobre las principales variables macroeconómicas, estimaciones y objetivos para las iniciativas de Ley de Ingresos y del Presupuesto de Egresos, la estructura programática a utilizar durante el año, así como la actualización de los avances físicos y financieros de los programas y proyectos aprobados para el ejercicio vigente. Para ello, la Secretaría de Hacienda elabora y remite al Congreso de la Unión los siguientes documentos: d)Estructura programática a emplear en el proyecto de Presupuesto de Egresos 2015 e)Informe de Avance Físico y Financiero de los Programas Presupuestarios en el periodo Enero-Mayo de 2014 f)Informe de Avance de Programas y Proyectos de Inversión Enero-Mayo 2014 La presentación de tales documentos, es compatible con la definición del propio IBP sobre la Revisión de Mitad de Año, la cual debe contener "una actualización integral de la implementación del presupuesto, que incluya una revisión de los supuestos económicos que subyacen al presupuesto y un pronóstico actualizado del resultado del presupuesto para el año presupuestario vigente" y puede encontrarse en las siguientes ligas:
http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf
http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Same comment from the previous question. We cannot consider the Pre-Budget Statement as a Mid-Year review. Even when it includes required information, the problem is that these data are not revisions from the first 6 months of the year. They are only the analysis of the revenues and expenditures variables for the first 3 months of the year.

Table 4. General Questions

Mexico

	YES/NO	If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?	(•) Yes ( ) No	el portal de transparencia presupuestaria del gobierno federal: http://www.transparenciapresupuestaria.gob.mx/ptp/index.jsp
Is there a law (or laws) guiding public financial management?	(•) Yes ( ) No	1) Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH), 2) Ley de Fiscalización y Rendición de Cuentas de la Federación, 3) Ley de Obras Públicas y Servicios Relacionados con las mismas, 4) Constitución Política de los Estados Unidos Mexicanos
Are there additional laws regulating: • Access to information? • Transparency? • Citizens participation?	(•) Yes ( ) No	1) Ley General de Contabilidad Gubernamental (LGCG), 2) Ley Federal de Transparencia y Acceso a la Información Pública Gubernamental, 3) Ley Federal de Presupuesto y Responsabilidad Hacendaria, 4) Ley de Planeación

Sources: -Fuente: http://www.transparenciapresupuestaria.gob.mx/ptp/index.jsp -Fuente: http://www.asfdatos.gob.mx/

Comments: In 2011, the federal government started a budget transparency portal that includes relevant and detailed data on public finances, federalized expenditure, Performance Appraisal System (SED, by its Spanish acronym) per government program, budget cycle and the main budget documents in each stage of the process, among others. Source: http://www.transparenciapresupuestaria.gob.mx/ptp/index.jsp Also in 2013, the Supreme Audit Institution started another good practice

regarding information, creating a website to check up the results of audit reports in a faster way. Information can be downloaded in Excel format. Historical inquiries can be done. This is useful since, instead of entering each audit report, data can be obtained directly from this website. This system is in the website of the Supreme Audit Institution and it is called Public System of Audit Consultation (Sistema Público de Consultas de Auditoria). Source: http://www.asfdatos.gob.mx/ Regarding the management of public resources at the federal level, the main law is the Federal Budget and Treasury Responsibility Law. Regarding the oversight and audit of public resources, the main law is the: Federal Oversight And Accountability Law. The Public Works and Related Services Law is also part of the regulations, regulating the contracting of public works and services conducted by public entities. As well as the Law of Procurement, Leasing and Services for the Public Sector. Finally, in article 74, the Political Constitution of the United Mexican States, establishes various dates related to the budget process (such as the presentation of the proposed budget to Congress, the approval of the budget and the presentation of the public account). In terms of transparency and access to information, article 6A of the Constitution also establishes mechanisms to exercise the right to access to information. Additional law: 1) In terms of access to information, Mexico has the Law on Transparency and Access to Public Government Information. 2) In terms of Transparency, Mexico also has the General Government Accountability Law, one of its goals is to harmonize the way in which government entities (of any government level) record and present budget and financial information. It also establishes various obligations on transparency and disclosure of budget and financial information of public entities in their websites. In particular, Title V includes regulations on the Transparency and Disclosure of Financial Information (articles 56 and following ones). 3) Regarding citizen engagement, article 86, section II of the Federal Budget and Treasury Responsibility Law establishes (as part of a December 2013 amendment that citizen engagement mechanisms shall be fostered in the control of public expenditure. 4) Federal Planning Law, whose first article sets that one of the aims of this law is to foster and guarantee the basis for the democratic engagement of the various social groups, indigenous people and communities in national planning.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This past September 5, 2014, the government presented the new Budget Transparency Portal which include substantial changes to make it more user friendly, interactive. It's new website is http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuesto_de_Egresos_de_la_Federacion_2014 Pregunta 1: “El pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The cut-off date for the Open Budget Survey 2015 was 30 June 2014.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -En el Proyecto de Presupuesto de Egresos 2014 (PPEF 2014) Anexo 1, pag. 51-52. -Sitio de Internet: http://www.diputados.gob.mx/PEF2014/index2.html -Otro link, por ramo administrativo: http://www.diputados.gob.mx/PEF2014/index2.html

Comments: The administrative classification of the total public expenditure is included in the 2014 Executive's Budget Proposal (2014 PPEF). The table can be found in annex 1, pages 51-52. Also, in: http://www.diputados.gob.mx/PEF2014/index2.html, there is more detailed information on the expenditures per unit responsible before each public entity according to its budget branch. Another link, by administrative branch: http://www.diputados.gob.mx/PEF2014/index2.html Attached there is an example of the type of information included in the administrative classification. Link: http://www.diputados.gob.mx/PEF2014/temas/tomos/tomo_1/tomo_1_i09.pdf

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: La clasificación funcional se encuentra en el portal del Proyecto de Egresos 2014, en el Tomo I: Información Global y Específica, en la pestaña "Información Consolidada del Gasto Programable" http://www.diputados.gob.mx/PEF2014/index2.html http://www.diputados.gob.mx/PEF2014/temas/tomos/tomo_1/tomo_1_i14.pdf Anexo un ejemplo de los documentos con las clasificaciones funcionales.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: En el caso mexicano los gastos se presentan por finalidad, función y subfunción. La clasificación que establece la United Nations Statistics Division es por: 1) Divisiones, 2) Grupos y 3) Clases. Anexo el documento del FMI y la clasificación funcional. En la pag. 182 se observa la forma de hacer la clasificación funcional. Se puede ver que es similar a la que se hace en nuestro país.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: El PPEF 2014 incluye el análisis administrativo económico por gasto programable. La información se encuentra en el siguiente sitio: http://www.diputados.gob.mx/PEF2014/temas/tomos/tomo_1/tomo_1_i09.pdf Dentro del Tomo 1, en "Información Consolidada del Gasto Programable"; Análisis Administrativo Económico del Gasto Programable

Comments: However, it should be noted that as from 2010, the Classifier per expenditure has been changed, since then, no information by item is submitted, nor information by specific item.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Mexico

B.

Score: 0

Sources: Proyecto de Presupuesto de Egresos 2014 Aquí los links: http://www.diputados.gob.mx/PEF2014/index2.html http://www.diputados.gob.mx/PEF2014/temas/tomos/02/r02_aae.pdf http://www.diputados.gob.mx/PEF2014/temas/tomos/02/r02_redg.pdf http://www.diputados.gob.mx/PEF2014/temas/tomos/02/r02_afpe.pdf Anexo algunos ejemplos de cómo se presenta la información por clasificación económica.

Comments: Although information on economic classification is included, it is not submitted with the maximum detail, that is, it does not present information on items and specific items (except for the most Year-End Report 2013).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: El proyecto de presupuesto de egresos 2014 presenta información por ramo administrativo (salud, educación, economía, turismo, etc.), ramos autónomos (legislativo, judicial, etc.), generales (deuda pública, aportaciones a la seguridad social, etc.), entre otros, sobre los programas presupuestarios federales. Esta información se encuentra en el portal del PPEF 2014: http://www.diputados.gob.mx/PEF2014/index2.html Se selecciona el botón de "ramos" y luego se busca el botón de "Programas Presupuestarios por clasificación económica" Anexo dos ejemplos de cómo se presenta la información. Uno para el caso del ramo 11: educación y otro para el ramo 12: salud.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: El PPEF 2014 presenta proyectos con asignaciones pluri-anuales para los años 2014, 2015, 2016 y 2017. La información se presenta solo por programa. Pero no se presenta por clasificación económica, administrativa o funcional. Esta información se puede encontrar en el siguiente portal: http://www.diputados.gob.mx/PEF2014/index2.html Hay que buscar el botón PPI (Programas y proyectos de inversión) para cada ramo. Anexo algunos ejemplos de cómo se presenta la información para algunos ramos (defensa, agricultura, comunicaciones y transportes, etc.)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: In the General Criteria of Economic Policy (CGPE, by its Spanish acronym), presents the government's fiscal policy, risks, interest payments that could affect the following fiscal year. In pages 168-171, projected expenditures in economic classification are presented: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/ingresos/cgpe.pdf Also in the Executive's Budget Proposal, Volume VII, we see multi-annual expenditures for programs available here: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/index2.html In this volume, there is some information that could be disaggregated to get the projected multi-annual estimates for administrative classification. That said, the answer should be B instead of D. En los Criterios Generales de Política Económica, los cuales presenta el Ejecutivo junto con sus propuestas de Ley de Ingresos y Presupuesto de Egresos y que en los términos del artículo 16 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria explican las medidas de política fiscal, acciones, riesgos y costos fiscales que puedan afectar las finanzas públicas del proximo año, se incluye la estimación, en clasificación económica, de los principales rubros de asignación del gasto programable, páginas 168-171 de http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/ingresos/cgpe.pdf Asimismo,el Proyecto de Presupuesto de Egresos de la Federación (PPEF), en su Tomo VII, presenta los proyectos y programas de inversión que requieren un seguimiento multianual, dada su naturaleza. La información se puede consultar en http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/index2.html Dentro de dicho Tomo se identifican las claves de los proyectos por Ramo, información que es posible desagregar, incluso a nivel de Unidad Responsable dentro de la Cartera de Programas y Proyectos de Inversión, por lo que es posible consultar también la clasificación administrativa. Así, con base en la clave que se presenta en el PPEF, es posible ingresar a la página http://www.apartados.hacienda.gob.mx/sistema_cartera_inversion/index.html, a fin de consultar las asignaciones multianuales por clasificación administrativa. Con base en lo anterior, se debe modificar la calificación de "D" a "B".

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: For Fiscal Year 2014, projects with multi-annual allocations were submitted based on a expenditure classifier, the administrative one (Administrative Branches). Mult-iannual allocations of the main programmable expenditure topics or items are based on the economic and administrative classification (in some cases), which can be found on pages 168-171 of the 2015 General Criteria of Economic Policy (CGPE, by its Spanish acronym), and Book VII of the Expenditures Budget Project (PPEF). Reference websites: Economic: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/ingresos/cgpe.pdf Administrative: http://www.apartados.hacienda.gob.mx/sistema_cartera_inversion/index.html An example of multi-annual budgeting are the investment projects (mainly infrastructure), which, due to their importance, have "guaranteed" financial forecasts for the fiscal years when they were planned. This minimizes uncertainty both for the units responsible for their own investment projects, and the individuals that take part in them. Reference websites: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/index2.html

RESEARCHER'S RESPONSE

For the reasons mentioned by the peer reviewer, we accept to change our answer to C.

IBP COMMENT

Although some programs have some multi-annual estimates, the question is asking if the government presents in a consolidated manner (by administrative, economic or functional classification) multi-annual estimates. Such information is not in the 2014 EBP. While expenditures in percentage of GDP are presented for economic classification, IBP is looking for the aggregate sums in the three classifications. The answer was changed to D.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Se presenta la información por programa para el caso de los proyectos que son plurianuales. Como se mencionó en la pregunta anterior, esta información está en el siguiente portal: http://www.diputados.gob.mx/PEF2014/index2.html Hay que buscar el botón PPI (Programas y proyectos de inversión) para cada ramo. Anexo algunos ejemplos de cómo se presenta la información para algunos ramos (defensa, agricultura, comunicaciones y transportes, etc.)

Comments: Multiannual forecasts are submitted for investment programs and projects.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: La iniciativa de Ley de Ingresos (ILIF) 2014 presenta las fuentes individuales de ingresos por impuestos. Sin embargo, no presenta información desagregada respecto al impuesto sobre la renta (ISR) para personas físicas y personas morales. Solo presenta el monto del ISR total. Se puede encontrar en la página 1 (después de la pag. XLVII donde se presenta un resumen que explica la reforma hacendaria propuesta por el Ejecutivo a finales de 2013). La ILIF 2014 se encuentra en el siguiente portal: http://www.diputados.gob.mx/PEF2014/

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In the first article bill on the Federal Revenue Law, we see all revenue sources of the Federation. Each revenue item is identified individually including all types of taxes (Value Added Tax, Income Tax, etc.) available here http://www.hacienda.gob.mx/INGRESOS/Ingresos_ley/2014/iniciativa_lif_2014.pdf. This complies with the Revenue Classifier established by the National Accounting Council http://www.conac.gob.mx/work/models/CONAC/normatividad/NOR_01_02_001.pdf. That said, the answer should be A not B. En el artículo primero de la Iniciativa de Ley de Ingresos, disponible en http://www.hacienda.gob.mx/INGRESOS/Ingresos_ley/2014/iniciativa_lif_2014.pdf, se muestran los montos de los ingresos que percibirá la Federación por los conceptos y cantidades estimados para el año que se presenta. Las previsiones sobre la totalidad de los ingresos para la Federación se desagrega por rubros. El primero se refiere a "Impuestos" (contribuciones establecidas en Ley que deben pagar las personas físicas y morales que se encuentran en la situación jurídica o de hecho prevista por la misma y que sean distintas de las aportaciones de seguridad social, contribuciones de mejoras y derechos) incluyendo todos sus tipos (Impuestos sobre los ingresos, Impuestos sobre el patrimonio, Impuestos sobre la producción, el consumo y las transacciones, Impuestos al comercio exterior, Impuestos sobre Nóminas y Asimilables, Impuestos Ecológicos, Accesorios, Otros Impuestos e Impuestos no comprendidos en las fracciones de la Ley de Ingresos causadas en ejercicios fiscales anteriores pendientes de liquidación o pago). Dicha clasificación encuentra sustento en el "Clasificador por Rubros de Ingresos" emitido por el Consejo Nacional de Armonización Contable (http://www.conac.gob.mx/work/models/CONAC/normatividad/NOR_01_02_001.pdf), en cumplimiento al artículo tercero transitorio, fracción III de la Ley General de Contabilidad Gubernamental. Con base en lo anterior, se debe modificar la respuesta de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In pages 1-10 of the Bill issuing the Federal Revenue Law for the Fiscal Year 2014, the total of the tax revenue and non-tax revenue sources are disaggregated. Even when, as mentioned by the reviewer, revenue derived from the Income Tax corresponding to individuals and legal entities were not disaggregated, the rest of the revenue sources is listed. The page mentioned is incorrect, since it should be page 1 of the Bill itself. The reference document can be seen here: http://www.shcp.gob.mx/INGRESOS/Ingresos_ley/2014/iniciativa_lif_2014.pdf

RESEARCHER'S RESPONSE

The Bill on the Federal Revenue Law initiative (ILIF, by its Spanish acronym) presents individual tax revenue sources. However, it does not include disaggregated information regarding income tax (ISR, by its Spanish acronym) for individuals and legal entities. It only includes the total ISR amount. Neither does it include disaggregated information on VAT, only the total amount. These two taxes are the ones that contribute the most to the collection of taxes. If more disaggregation levels are achieved, an "A" rating would be appropriate. Another tax such as the Special Tax on Production and Services (IEPS, by its Spanish acronym) is disaggregated. In the case of the General Governmental Accounting Law (LGCG, by its Spanish acronym) formats, they also require aggregated information on revenue. In this sense, it would be pertinent to achieve more disaggregation. Taxes on wealth and environmental taxes are not included as disaggregated. Due to all of the above, we believe the rating should be "B."

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: La iniciativa de Ley de Ingresos 2014 se encuentra en el siguiente portal: http://www.diputados.gob.mx/PEF2014/ Los datos sobre ingresos no tributarios se encuentran en las páginas 2-10. Se puede llegar a un mayor nivel de desagregación: por ejemplo, el 90% de los recursos que se obtienen por Aprovechamientos están clasificados como Aprovechamientos/otros/otros y por tanto no se sabe de dónde se obtienen. Asimismo, los datos sobre las donaciones de organismos internacionales no están disponibles a través de un mecanismo del gobierno mexicano, pero en algunos casos se puede obtener la información en las páginas de estos organismos. Pero el gobierno mexicano no proporciona esta información.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In the first article bill on the Federal Revenue Law, we see all revenue sources of the Federation. Each revenue item is identified individually including all types of non-tax revenue sources (Social Security Contributions, Fees, Licences, Sale of property, etc.) available here http://www.hacienda.gob.mx/INGRESOS/Ingresos_ley/2014/iniciativa_lif_2014.pdf. This complies with the Revenue Classifier established by the National Accounting Council http://www.conac.gob.mx/work/models/CONAC/normatividad/NOR_01_02_001.pdf. That said, the answer should be A not B. En el artículo primero de la Iniciativa de Ley de Ingresos, disponible en http://www.hacienda.gob.mx/INGRESOS/Ingresos_ley/2014/iniciativa_lif_2014.pdf, se muestran los montos de los ingresos que percibirá la Federación por los conceptos y cantidades estimados para el año que se presenta. Las previsiones sobre la totalidad de los ingresos para la Federación se desagregan por rubros. En el caso de los ingresos no tributarios se presentan los siguientes ingresos: a) Cuotas y aportaciones de seguridad social: son las establecidas en ley a cargo de personas que son sustituidas por el Estado en el cumplimiento de obligaciones fijadas por la ley en materia de seguridad social o a las personas que se beneficien en forma especial por servicios de seguridad social proporcionados por el mismo Estado. b) Contribuciones de mejoras: son las establecidas en Ley a cargo de las personas físicas y morales que se beneficien de manera directa por obras públicas, c) Derechos: son las contribuciones establecidas en Ley por el uso o aprovechamiento de los bienes del dominio público, así como por recibir servicios que presta el Estado en sus funciones de derecho público, excepto cuando se presten por organismos descentralizados u órganos desconcentrados cuando en este último caso, se trate de contraprestaciones que no se encuentren previstas en las Leyes Fiscales respectivas. También son derechos las contribuciones a cargo de los organismos públicos descentralizados por prestar servicios exclusivos del Estado; d) Productos: son las contraprestaciones por los servicios que preste el Estado en sus funciones de derecho privado, así como por el uso, aprovechamiento o enajenación de bienes del dominio privado; e) Aprovechamientos: son los ingresos que percibe el Estado por funciones de derecho público distintos de las contribuciones, de los ingresos derivados de financiamientos y de los que obtengan los organismos descentralizados y las empresas de participación estatal; f) Ingresos por ventas de bienes y servicios: son recursos propios que obtienen las diversas entidades que conforman el sector paraestatal y gobierno central por sus actividades de producción y/o comercialización, e g) Ingresos derivados de Financiamientos: son los ingresos obtenidos por la celebración de empréstitos internos y externos, autorizados o ratificados por el H. Congreso de la Unión y Congresos de los Estados y Asamblea Legislativa del Distrito Federal. Siendo principalmente los créditos por instrumento de emisiones en los mercados nacionales e internacionales de capital, organismos financieros internacionales, créditos bilaterales y otras fuentes. Asimismo, incluye los financiamientos derivados del rescate y/o aplicación de activos financieros. Dicha clasificación se presenta de conformidad con el "Clasificador por Rubros de Ingresos" emitido por el Consejo Nacional de Armonización Contable (http://www.conac.gob.mx/work/models/CONAC/normatividad/NOR_01_02_001.pdf), en cumplimiento al artículo tercero transitorio, fracción III de la Ley General de Contabilidad Gubernamental. Por lo expuesto anteriormente, se debe modificar la respuesta de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The 2014 Bill on the Federal Revenue Law can be found at the following website: http://www.diputados.gob.mx/PEF2014/ Information on non-tax revenues are on pages 2-10. A greater level of disaggregation can be achieved: for instance, 90% of the resources obtained through Benefits are classified as Benefits/other/other, therefore it is not known where they come from. That is the reason why we consider that the "B" rating is the corresponding one.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Mexico

A.

Score: 100

Sources: -La información se encuentra en los Criterios Generales de Política Económica (CGPE) 2014 pag. 167-168. -Iniciativa de Ley de Ingresos de la Federación

Comments: Forecasts for 2013-2019 oil revenues are included, plus an estimate of the non-oil revenues for the same period, as well as the projection assumptions for public expenditure as GDP percentages. The 2014 Bill on the Federal Revenue Law shows the budget revenues for the 2013-2019 period, as percentages of the Gross Domestic Product (GDP). The data are presented for oil and non-oil revenues. It also shows disaggregated information for tax and non-tax revenues. However, it does not include greater disaggregation, such as information for each type of tax (VAT, ISR, IEPS, etc.) The same is the case of non-tax revenues. There is no disaggregated information. Since by late 2013 the Federal Executive Branch submitted a tax reform, these disaggregated figures become increasingly important.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Iniciativa de Ley de Ingresos 2014 en la página XIX. http://www.diputados.gob.mx/PEF2014/

Comments: The 2014 Bill on the Federal Revenue Law shows the budget revenues for the 2013-2019 period, as percentages of the Gross Domestic Product (GDP). The data are presented for oil and non-oil revenues. It also shows disaggregated information for tax and non-tax revenues. However, it does not include greater disaggregation, such as information for each type of tax (VAT, ISR, IEPS, etc.) The same is the case of non-tax revenues. There is no disaggregated information. Since by late 2013 the Federal Executive Branch submitted a tax reform, these disaggregated figures become increasingly important.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Criterios Generales de Política Pública 2014 pag. 136-139 y 168-169, también en las pag. 173-174. http://www.diputados.gob.mx/PEF2014/ -Iniciativa de Ley de Ingresos 2014 pag. 14, art. 2. - http://www.diputados.gob.mx/PEF2014/temas/tomos/24/r24_afpe242934.pdf - http://www.diputados.gob.mx/PEF2014/temas/tomos/24/r24_epr.pdf

Comments: The 2014 Bill on Federal Revenue Law includes the domestic net borrowing requirement for 2014, as well as the external net borrowing requirement, to finance the 2014 Expenditure Budget, page 14 The breakdown of the cost of the outstanding debt (interests, commissions, expenses, and coverage) is presented in the sections of the 2014 Executive's Budget Propsal http://www.diputados.gob.mx/PEF2014/temas/tomos/24/r24_afpe242934.pdf http://www.diputados.gob.mx/PEF2014/temas/tomos/24/r24_epr.pdf

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In page 14 of the Bill on Federal Revenue Law 2014 includes the total outstanding domestic debt as well as external debt. The composition of debt (interest payments, interest rates, etc) is presented in Volume IV of the Executive's Budget Proposal 2014, specifically the Functional Analysis of Economic Classification branch 24 titled Public Debt available here http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/temas/tomos/24/r24_afpe242934.pdf For that reason, the answer should be changed from B to A. En la página 14 de la Iniciativa de Ley de Ingresos 2014, disponible en http://www.hacienda.gob.mx/INGRESOS/Ingresos_ley/2014/iniciativa_lif_2014.pdf, se incluye el monto de endeudamiento interno, así como el monto de endeudamiento externo, para financiar el Presupuesto de Egresos 2014. El desglose del costo de la deuda (intereses, comisiones, gastos y cobertura) se presenta en los apartados del Tomo IV del Proyecto de Presupuesto de Egresos 2014, específicamente en el "Análisis Funcional Programático Económico" (AP) correspondiente al Ramo 24, "Deuda Pública", disponible en http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/temas/tomos/24/r24_afpe242934.pdf Por lo expuesto anteriormente, se debe modificar la respuesta de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The components of the Federal Government Public Debt can be found on pages XXV-XXXV of the Bill of the Federal Revenue Law for Fiscal Year 2014, as well as article 1, on page 10 of the Decree that issues the Federal Revenues Law for Fiscal Year 2014, as well as article 2 on pages 14 and 15 of that same document.

RESEARCHER'S RESPONSE

On page 14 of the 2014 Bill on Federal Revenue Law includes the domestic net borrowing requirement amount for 2014, as well as the external net borrowing amount, to finance the 2014 Expenditure Budget. The breakdown of the cost of the outstanding debt (interests, rates, expenses, and coverage) is presented in the sections of the 2014 Executive's Budget Proposal. http://www.diputados.gob.mx/PEF2014/temas/tomos/24/r24_afpe242934.pdf http://www.diputados.gob.mx/PEF2014/temas/tomos/24/r24_epr.pdf The 2014 Bill on Federal Revenue Law (ILIF) includes: net domestic and external borrowing requirements (page 14). However, the economic package does not include the balance of the total debt at the close of the business year. There are no estimates of this. The website of the Ministry of Finance and Public Credit (SHCP, by its Spanish acronym) shows the balance of the debt: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/Estadisticas_Oportunas_Finanzas_Publicas/Paginas/unica2.aspx. For details, see here: http://presto.hacienda.gob.mx/EstoporLayout/Layout.jsp However, this should be a forecast of the debt by year-end. It is not the debt at the close of the year. Since we do not have this figure, we believe the answer should be "B."

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: En el portal de transparencia presupuestaria Sobre deuda se anexan algunas tablas del portal: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=28&page=Deuda. Ver las secciones de deuda del gobierno federal y deuda del sector público. -Criterios Generales de Política Pública 2014 pag. 136-139 y 168-169, también en las pag. 173-174. http://www.diputados.gob.mx/PEF2014/ -Iniciativa de Ley de Ingresos 2014 pag. 14, art. 2. - http://www.diputados.gob.mx/PEF2014/temas/tomos/24/r24_afpe242934.pdf - http://www.diputados.gob.mx/PEF2014/temas/tomos/24/r24_epr.pdf

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: On page 14 of the 2014 Bill on Federal Revenue Law, we are able to see the net borrowing requirement both for domestic and external debt as well as cost associated with the debt (interest payments, rates, etc.). The 2014 Executive's Budget Proposal Volume IV of the Executive's Budget Proposal 2014, specifically the Functional Analysis of Economic Classification branch 24 titled Public Debt has the Debt Policy. Within this document, we are able to see the debt profile and the risk analysis of debt. In the 2012 Survey, the answer was A and the amount of information has not changed. For this reason the answer should be A instead of C. En la página 14 de la Iniciativa de Ley de Ingresos 2014, disponible en http://www.hacienda.gob.mx/INGRESOS/Ingresos_ley/2014/iniciativa_lif_2014.pdf, se incluye el monto de endeudamiento interno para 2014, así como el monto de endeudamiento externo, para financiar el Presupuesto de Egresos 2014. El desglose del costo de la deuda (intereses, comisiones, gastos y cobertura) se presenta en los apartados del Tomo IV del Proyecto de Presupuesto de Egresos 2014, específicamente en el "Análisis Funcional Programático Económico" (AP) correspondiente al Ramo 24, "Deuda Pública", disponible en http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/temas/tomos/24/r24_afpe242934.pdf Adicionalmente, el "Plan Anual de Financiamiento 2014" (PAF) describe la política de deuda implementada en el año que finaliza y la planeada para el siguiente, el cual se puede consultar en http://www.hacienda.gob.mx/POLITICAFINANCIERA/credito_publico_ii/pol_credito_publico/plan_anual/paf_2014.pdf Dentro del PAF se presentan las necesidades de financiamiento del Gobierno Federal, las cuales incluyen el perfil de madurez o amortizaciones de capital. Asimismo, dentro del capítulo III.3 se presenta la estrategia de endeudamiento externo e interno para cubrir las necesidades de financiamiento y en el capítulo IV.1 se incluye el costo en riesgo relativo a la variación en las tasas de interés. Aunado a lo anterior, en 2012 se tuvo como calificación A y la información no se ha modificado. El desglose que incluye los montos, intereses, comisiones, gastos y cobertura por Unidad Responsable se encuentra en http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/temas/tomos/24/r24_afpe242934.pdf Por su parte, el costo financiero de la deuda se encuentra desglosado en http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/exposicion/em004.pdf Asimismo es posible consultar tablas detalladas sobre deuda, desglosada por deuda interna y externa, en la sección de Estadísticas Oportunas de la página de la Secretaría de Hacienda y Crédito Público, disponible en http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/Estadisticas_Oportunas_Finanzas_Publicas/Paginas/unica2.aspx Por lo expuesto anteriormente, se debe modificar la calificación de "C" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The website provided by the researcher to check information related to the public debt http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=28&page=Deuda is no longer active. However, it was possible to locate the information at http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=28&page=Deuda. At said website, information related to Federal Government domestic and external indebtedness can be seen, as well as the balances of the debt.

RESEARCHER'S RESPONSE

The estimate or projection of all variables is also mentioned here. Therefore, the "C" rating is kept.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Criterios Generales de Política Económica 2014 (CGPE). Este documento se encuentra en este link: http://www.diputados.gob.mx/PEF2014/

Comments: The document "General Criteria of Economic Policy (CGPE)" includes the four main elements of the macroeconomic projections, as well as a discussion of the short-term economic prospects. -The nominal GDP is found in a graph on pages 78 and 197 -The estimates of the real GDP are found on pages 66, 82, 161 and 163 -The estimates of inflation, page 162 for the 2014-2019 period -Interest rates estimates, page 162 (2014-2019 period) The discussion of the economic medium-term prospects is on pages 159-163 Regarding additional information on macroeconomic variables, there are presented: -Composition of GDP growth on pages 161 and 185 -Figures on the current expenditures as GDP percentage on page 162 and millions of dollars on page 197 -Exchange rate and GDP deflator for 2013 and 2014 on page 197 and page 67 -The average price of oil for 2013 and 2014, as well as the average export platform and the crude oil production platform on page 197. Regarding oil, it is shown an explanation on the price of oil and its production (pages 68-73) Given all of the main variables (inflation, interest rates, nominal GDP and real GDP) and also there are estimates for other macroeconomic variables, we consider the rating is "A". However, there are not included projections for employment and unemployment rates, nor information on long-term interest rates.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Criterios Generales de Política Económica 2014 (CGPE) Link: http://www.diputados.gob.mx/PEF2014/

Comments: In the 2014 economic package, the document "CGPE" presents a sensitivity analysis of public finances regarding the main macro economic variables. The analysis is conducted based on: (1) economic growth, (2) oil price, (3) exchange rate, (4) crude oil production and (5) interest rate. Two of the 3 main variables are directly presented: GDP growth and interest rates. In the case of inflation, this variable is not used for the sensitivity analysis. However, exchange rate and crude oil production are used. In addition, there are not included different projections for different scenarios. That is the reason why we consider that the rating is "C". The sensitivity analysis is on pages 175-181

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In addition to the sensitivity analysis referenced above, page 158 of the CGPE 2015. This section presents possible policy implications for Revenue and Expenditures. The Fiscal Responsibility Law explains what actions to take when expenditure and revenue is different from what is projected. This is explained in a graph where possible scenarios are proposed. That said, the answer should be switched from C to A. Además de los análisis de sensibilidad referidos en el comentario del evaluador, en la página 158 de los Criterios Generales de Política Económica 2015 (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/paquete/criterios_generales_pe_2015.pdf), los cuales presenta el Ejecutivo junto con sus propuestas de Ley de Ingresos y Presupuesto de Egresos y que en los términos del artículo 16 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria explican las medidas de política fiscal, acciones, riesgos y costos fiscales que puedan afectar las finanzas públicas del proximo año, se presenta un análisis de sensibilidad que incluye, a través de un gráfico con distintos intervalos de confianza, todos los escenarios posibles para el comportamiento de las principales variables macroeconómicas analizadas. Con base en lo anterior, se debe modificar la calificación de "C" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

The 2015 General Criteria of Economic Policy (CGPE) must not be cited here, since we must refer to the 2014 budget documents. In the 2014 economic package, the document "CGPE" presents a sensitivity analysis of public finances regarding the main macro economic variables. The analysis is conducted based on: (1) economic growth, (2) oil price, (3) exchange rate, (4) crude oil production and (5) interest rate. Two of the 3 main variables are directly presented: GDP growth and interest rates. In the case of inflation, this variable is not used for the sensitivity analysis. However, exchange rate and crude oil production are used. In addition, there are not included different projections for different scenarios. That is the reason why we consider that the rating is "C". It does not include projections for the same indicator. According to the standards of the IBP, it should be more comprehensive. Then, we should hold a discussion on how these projections affect the budget and revenues and expenditures. The sensitivity analysis is on pages 175-181

IBP COMMENT

The cut off date to include budget documents is June 30, 2014. Documents published after this date can't be considered.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: Criterios Generales de Política Económica 2014 (CGPE) Link: http://www.diputados.gob.mx/PEF2014/

Comments: The proposed Tax Reform was presented together with the 2014 economic package. This reform included two main public programs which shall represent -both in 2014 and subsequent years- tighten public expenditure. These programs are: (1) the proposal for universal pension of adults over 65 and older, and (2) unemployment insurance. The 2014 General Criteria of Economic Policy (CGPE) document includes a narrative discussion on the tax reform on pages 83-125. Universal pension and unemployment insurance are specifically dealt with on pages 86-89. Furthermore, it was included the initiative that reforms the Constitution to substantiate the universal pension program, as well as the universal pension and unemployment insurance laws. They explain in detail how both both programs would operate. However, the tax reform proposal does not present an estimate of the future costs these initiatives will involve, nor an analysis of the tightening on public expenditure or the sustainability of public finances. For instance, an analysis of how many pensioners there will be in the next 20 years, and based on that, calculate the amount of money we would need. The proposal aims to provide a pension of $1,902 pesos to senior adults, who will get to that goal in the next 15 years. But we do not know how this will affect public finances in the following years. It would have been important to have this information. The proposal does not explain either on what items additional resources produced by the tax reform will be spent on. The General Criteria of Economic Policy (CGPE) document does include an estimate of how they will increase programmable expenditure and the total net expenditure of the public sector as a result of the tax reform. These tables are on pages 126 and 128-129, respectively.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The question focuses on the impact that these reforms or new programs on expenditure. It does not require a detailed analysis on the long term impact of such programs but the modifications in the budget. The Bill of the Executive's Budget Proposal 2015, there is an analysis on reforms approved in 2014 on pages 9-12. In addition to this, the Executive's Budget Proposal 2015 has inputs, goals and targets for each program. This allows to calculate the impact of each program on the budget. That being said, the response from D to A. La pregunta se enfoca en el impacto en el gasto que tienen las reformas o la introducción de nuevos programas, por lo que no se solicita un análisis detallado del impacto a largo plazo de los programas ni las presiones fiscales que se generan, sino cuál es el impacto de las modificaciones en el presupuesto. En la Exposición de Motivos del Proyecto de Presupuesto de Egresos 2015, disponible en http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/exposicion/1politica_gasto.pdf, se incluye un narrativa general de las reformas aprobadas durante 2014, páginas 9 a 12. Asimismo se incluye la discusión detallada de algunos programas específicos

reformados como el caso de PROSPERA o el Programa de la Reforma Educativa. En adición a lo anterior, para el Proyecto de Presupuesto de Egresos 2015 (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/html/r02_op1.html) se incluyen los Objetivos, Indicadores y Metas (OIM) de todos los programas presupuestarios, lo que permite identificar la estimación de impacto del presupuesto que se propone para cada programa. Aunado a ello, en el mismo apartado, se presenta la Estrategia Programática que permite identificar las políticas públicas asociadas a los programas presupuestarios, la cual está disponible en http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/docs/02/r02_ep.pdf Con base en ello, se debe modificar la respuesta de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We believe the answer should still be "D." Because of what we have explained previously.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Criterios Generales de Política Económica 2014 (CGPE). El link es: http://www.diputados.gob.mx/PEF2014/

Comments: The 2014 General Criteria of Economic Policy (CGPE) document includes estimates on how they are going to increase or decrease revenues for each tax item that is being modified as a part of the Tax Reform proposal. Specifically on pages 89-92, there are tables showing the estimated collection per tax (both in millions of pesos and GDP percentage). Also, collection effects for the subsequent years in the 2014-2018 period are shown as GDP %. The discursive narration of the tax reform and the need to increase revenues in Mexico is included on various pages. Some arguments are found on pages 89 and 90. And, in the following pages there is an explanation on every change in taxes, pages 91-125. Also, there were submitted legislative proposals to modify each tax within the 2014 economic package. I hereby attach some of the main ones (VAT, ISR, IEPS). All documents can be found at the 2014 economic package link: http://www.diputados.gob.mx/PEF2014/

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Criterios Generales de Política Económica 2014 (CGPE). El link es: http://www.diputados.gob.mx/PEF2014/

Comments: The 2014 General Criteria of Economic Policy (CGPE) document includes the three expenditure classifications: (1) Administrative on page 132, as well as an explanation on pages 133-134 (2) Economic on page 131 (3) Functional on page 134

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The 2014 General Criteria of Economic Policy document especially includes on pages 131-134 information regarding expenditures that precede the budgeted year in the three above mentioned classifications: economic, administrative and functional.

RESEARCHER'S RESPONSE

The 2014 General Criteria of Economic Policy (CGPE) document includes the three expenditure classifications: (1) Administrative on page 132, as well as an explanation on pages 133-134 (2) Economic on page 131 (3) Functional on page 134. Even though all classifications are presented, we consider that the functional classification is too aggregated and should present at least sub functions. It is a classification which should answer the question: what is it spent for? It is therefore important that it shows more details. The economic classification is also shown too aggregated. At least, it should include expenditure chapters. We consider the answer is still "B."

IBP COMMENT

The question is not asking about compliance with international best practice, therefore, IBP decided to change the answer to A since all three classifications are present in the document.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: La página de transparencia presupuestaria cuyo link es: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=7&page=Avances En "Detalles por ramo administrativo" (Dar click en cada icono para descargar la información)

Comments: The budget transparency website includes a technical sheet for each budget program both in the administrative branch and the direct control bodies (IMSS, ISSSTE, PEMEX and CFE). That sheet includes the amount for the programmed budget and used by the program for the 2008-2013 period. Attached there are four examples of these sheets.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition to the references, the Budget Transparency portal has this information which includes approved and actual expenditures for programs. Además de la consulta referida por el evaluador, que se puede hacer de cada uno de los programas presupuestarios, en el Portal de Transparencia Presupuestaria (PTP) es posible descargar la base de datos de "Recursos aprobados por programa presupuestario", la cual incluye los presupuestos aprobados y efectivamente pagados para la totalidad de los programas presupuestarios, diferenciando aquellos que corresponden a los ramos administrativos y aquellos que son administrados por las entidades de control presupuestario directo, tales como Petróleos Mexicanos o la Comisión Federal de Electricidad. La base referida incluye datos desde 2010 y se puede descargar en las ligas de Datos Abiertos que se encuentran en la parte inferior de la sección de Presupuestación, disponible en http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuestacion#Presupuestacion Asimismo, cabe aclarar que el pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, las fichas a las que el evaluador hace referencia como fuente se encuentran en la liga siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/SED

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is not possible to verify the information of the link, since it is disabled.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: El portal de transparencia presupuestaria. El link es: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=5&page=Finanzas%20P%C3%BAblicas%3Cbr%3E El documento de "Criterios Generales de Política Económica 2014" (CGPE). El link es: http://www.diputados.gob.mx/PEF2014/ El informe trimestral sobre la situación económica, las finanzas públicas y la deuda pública (cuarto trimestre de 2013).

Comments: The budget transparency website includes some figures of the expenditures variables updated for the year 2013 (BY-1). Various expenditure classifications are included, such as economic, administrative, and functional. Attached, there are some of the tables that are shown in the Budget Transparency website. This information reflects the expenditure actually paid that year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Annex A of the CGPE 2014, expenditures estimates are updated. Also the Budget Transparency Portal has these updated expenditures. En el "Anexo A. Evolución económica y de las finanzas públicas 2007-2013" de los Criterios Generales de Política Económica (CGPE) 2014, disponibles en http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/finanzas_publicas_criterios/cgpe_2014_vf_c_accesibilidad.pdf, se actualizan las estimaciones de gasto. Cabe mencionar que los CGPE son presentados por el Ejecutivo junto con sus propuestas de Ley de Ingresos y Presupuesto de Egresos y que en los términos del artículo 16 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria explican las medidas de política fiscal, acciones, riesgos y costos fiscales que puedan afectar las finanzas públicas del proximo año. Asimismo, en el Portal de Transparencia Presupuestaria (PTP) se actualizan las cifras para reflejar el presupuesto al cierre del año, por ejemplo en la base de datos de "Recursos aprobados por programa presupuestario", mencionada en la pregunta anterior y disponible en http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuestacion#Presupuestacion. Asimismo, cabe aclarar que el pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Datos_Abiertos

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Portal de transparencia presupuestaria. El link es: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=36&page=Ingreso En Finanzas Públicas, luego en "Ingreso, gasto y financiamiento"; en "Sector Público": -Gasto programable del sector público presupuestario. Clasificación Funcional -Gasto programable del sector público presupuestario (esta es la clasificación administrativa) -Gasto neto del sector público presupuestario (esta es la clasificación económica)

Comments:

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Annex A of the CGPE 2014 has this information. The Budget Transparency Portal also has this information. En los Criterios Generales de Política Económica (CGPE) 2014 (http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/finanzas_publicas_criterios/cgpe_2014_vf_c_accesibilidad.pdf) se presenta el deglose de las asignaciones en clasificación económica de 2007 a 2013. Cabe mencionar que los CGPE son presentados por el Ejecutivo junto con sus propuestas de Ley de Ingresos y Presupuesto de Egresos y que en los términos del artículo 16 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria explican las medidas de política fiscal, acciones, riesgos y costos fiscales que puedan afectar las finanzas públicas del proximo año. Asimismo, en el Portal de Transparencia Presupuestaria (PTP) se presentan bases de datos en formatos abiertos sobre el Presupuesto de Egresos de la Federación, en las que se desglosan las tres clasificaciones y las asignaciones. Para consultar dichas bases se debe ingresar a la sección de Datos Abiertos en la liga: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Datos_Abiertos y se puede filtrar para obtener las bases que se llaman "Presupuesto de Egresos de la Federación". Por último, cabe aclarar que el pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Datos_Abiertos

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This is the updated website: http://www.transparenciapresupuestaria.gob.mx/en/PTP/Datos_Abiertos

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Mexico

A.

Score: 100

Sources: En el portal de transparencia presupuestaria. El link es: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=7&page=Avances

Comments: The transparency website includes tables for each program with the programmed and actual expenditure from 2008 to 2013. I attach an example of the sheet per budget program. This information is also presented for programs of the oversight bodies.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition to the references presented by the the Budget Transparency Portal. Además de la consulta referida por el evaluador, que se puede hacer de cada uno de los programas presupuestarios, en el Portal de Transparencia Presupuestaria (PTP) es posible descargar la base de datos de "Recursos aprobados por programa presupuestario", la cual incluye los presupuestos aprobados y efectivamente pagados para la totalidad de los programas presupuestarios, diferenciando aquellos que corresponden a los ramos administrativos y aquellos que son administrados por las entidades de control presupuestario directo, tales como Petróleos Mexicanos o la Comisión Federal de Electricidad. La base referida incluye datos desde 2010 y se puede descargar en las ligas de Datos Abiertos que se encuentran en la parte inferior de la sección de Presupuestación, disponible en http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuestacion#Presupuestacion Asimismo, cabe aclarar que el pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/SED#Consulta_detalle

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The updated website is: http://www.transparenciapresupuestaria.gob.mx/en/PTP/Datos_Abiertos

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Portal de transparencia presupuestaria. El link es: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=5&page=Finanzas%20P%C3%BAblicas%3Cbr%3E

Comments: The budget transparency website includes some figures of the expenditures figures the year 2013. I attach some example

tables. The figures reflect the expenditure actually paid that year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The new Budget Transparency Portal was presented on September 5, 2014. El pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Datos_Abiertos

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The updated website is: http://www.transparenciapresupuestaria.gob.mx/en/PTP/Datos_Abiertos

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Criterios Generales de Política Económica 2014 (CGPE). El link: http://www.diputados.gob.mx/PEF2014/ -Portal de transparencia presupuestaria. Link: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=36&page=Ingreso,

Comments: The 2014 General Criteria of Economic Policy (CGPE) document includes the 2013-2014 budget revenues estimated by category: tax and non-tax revenues. See pages 127-128 and 198. In the same document, on page 191, budget revenues for the 2007-2013 period are shown as GDP %. Also, the budget transparency website includes a table with the breakdown of the tax and non-tax revenues.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The new Budget Transparency Portal was presented on September 5, 2014. El pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Programacion#Programacion

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The updated website regarding tax revenues is http://www.transparenciapresupuestaria.gob.mx/en/PTP/Datos_Abiertos

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Portal de transparencia presupuestaria. http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=20&group=Presupuesto%3Cbr%3ECiudadano&page=Anal%C3%ADtica Ver: Consulta el analítico de ingresos

Comments: The budget transparency website includes a table with the breakdown of the tax and non-tax revenues. It would be necessary to include a more detailed breakdown as per other taxes such as VAT, to see what items are the ones that produce more revenues.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: On page 132 of the CGPE 2015 we are able to see all revenue identified by it's individual revenue source. Also, the bill of the Executive's Budget Proposal 2015, numeral 1.1.3 specifically references the Budget Transparency Portal for find more information. That said, the answer should be A instead of B. En la página 132 de los Criterios Generales de Política Económica 2015 (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/paquete/criterios_generales_pe_2015.pdf), los cuales presenta el Ejecutivo junto con sus propuestas de Ley de Ingresos y Presupuesto de Egresos y que en los términos del artículo 16 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria explican las medidas de política fiscal, acciones, riesgos y costos fiscales que puedan afectar las finanzas públicas del siguiente año, se incluye el comparativo 2014-2015 de las fuentes de ingresos petroleras y no petroleras, las cuales se desglosan, a su vez, en ingresos tributarios y no tributarios. Asimismo, se desglosan los ingresos tributarios no petroleros, por lo que se puede encontrar los montos para el Sistema de Renta, IVA, IEPS, de importación, automóviles nuevos, accesorios y otros. Aunado a ello, en la Política de Gasto del Poder Ejecutivo contenida en la Exposición de Motivos del Proyecto de Presupuesto de Egresos de la Federación 2015, numeral 1.1.3 (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/exposicion/1politica_gasto.pdf), se hace referencia al Portal de Transparencia Presupuestaria (herramienta soporte en materia presupuestaria), así como a las principales herramientas y bases de datos que se pueden consultar a través del mismo. En dicho Portal se encuentra la opción "Consulta el Analítico de los ingresos 2010-2015" que contiene la base de datos con el desglose de todos los impuestos, contribuciones e ingresos de organismos y empresas desde 2010 (http://www.transparenciapresupuestaria.gob.mx/es/PTP/Programacion#Programacion) Cabe mencionar que el IVA tiene su propia categoría, por lo que es posible consultar el detalle de dicha contribución. Con base en ello, se debe modificar la calificación de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It would be necessary to include a more detailed breakdown as per other taxes such as VAT, to see what items are the ones that produce more revenues. I propose that those items be listed. Also, the updated website is: http://www.transparenciapresupuestaria.gob.mx/en/PTP/Datos_Abiertos

RESEARCHER'S RESPONSE

The budget transparency website includes a table with the breakdown of the tax and non-tax revenues. It would be necessary to include a more detailed breakdown as per other taxes such as VAT, to see what items are the ones that produce more revenues. It is the same with the ISR, the aggregate amount is shown but there is no differentiation between the ISR for legal entities and the ISR for individuals. Due to all of the above, we believe the answer should still be "B".

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Portal de transparencia presupuestaria. El link es: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=36&page=Ingreso,

Comments: The revenues figures can be found in the budget transparency website and they refer to actually collected revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: On September 5, 2014, the new Budget Transparency Portal was presented. El pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Programacion#Programacion

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The budget transparency website is: http://www.transparenciapresupuestaria.gob.mx/en/PTP/Datos_Abiertos

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Cuenta pública 2012, 2011, 2010, etc. El link es:
http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2012/docs/r05/r05d10.pdf

Comments: Each public account shows the figures of revenue estimated in the Revenue Law and the actually collected revenue in each year. The current issue is that the public account takes 4 months to become public. However, the 2012 estimates are included. I attach information on estimated income.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We would like to correct the researcher's link which should be:
http://www.hacienda.gob.mx/EGRESOS/contabilidad_gubernamental/Paginas/cuenta_publica.aspx La liga a la que el evaluador hace referencia debe corregirse por la siguiente:
http://www.hacienda.gob.mx/EGRESOS/contabilidad_gubernamental/Paginas/cuenta_publica.aspx

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Ver preguntar anteriores

Comments: See previous questions

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Even though the requested information is included in the previous questions, it is recommended that the reviewer completes the boxes correctly and avoids writing "See previous questions." Therefore, we propose: "Each public account shows the figures of revenue estimated in the Revenue Law and the actually collected revenue in each year. The current issue is that the public account takes 4 months to become public. However, the 2012 estimates are included. I attach information on estimated income."

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Ver preguntas anteriores

Comments: See previous questions.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Even though the requested information is included in the previous questions, it is recommended that the reviewer completes the boxes correctly and avoids writing "See previous questions." Therefore, we propose: "Each public account shows the figures of revenue estimated in the Revenue Law and the actually collected revenue in each year. The current issue is that the public account takes 4 months to become public. However, the 2012 estimates are included. I attach information on estimated income."

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: -Criterios Generales de Política Económica 2014 (CGPE) - Informe Trimestral sobre la Situación Económica, de las Finanzas Públicas y de la Deuda Pública, 4to. trimestre de 2013

Comments: The information on the debt and its main components such as interest for its payment, maturity, among others, is not included in the documents that comprise the economic package submitted every year. The CGPE, which is one of the documents of the economic package, includes information on the net borrowing requirement and the debt policy of the public sector (which is a broad measure of the total of the public sector debt), however, core elements are omitted. See pages 136; 173-174; 188; and 194-196.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: On page 14 of the Bill on Federal Revenue Law has the net borrowing requirement including interest payments, interest rates presented in the Public Debt Branch number 24. Additionally, Annual Plan of Financing presents the net borrowing requirement broken down by domestic and external debt. That said, the answer should be A instead of C. En la página 14 de la Iniciativa de Ley de Ingresos 2014, disponible en http://www.hacienda.gob.mx/INGRESOS/Ingresos_ley/2014/iniciativa_lif_2014.pdf, se incluye el monto de endeudamiento interno para 2014, así como el monto de endeudamiento externo, para financiar el Presupuesto de Egresos 2014. El desglose del costo de la deuda (intereses, comisiones, gastos y cobertura) se presenta en los apartados del Tomo IV del Proyecto de Presupuesto de Egresos 2014, específicamente en el "Análisis Funcional Programático Económico" (AP) correspondiente al Ramo 24, "Deuda Pública", disponible en http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/temas/tomos/24/r24_afpe242934.pdf Adicionalmente, el "Plan Anual de Financiamiento 2014" (PAF) describe la política de deuda implementada en el año que finaliza y la planeada para el siguiente. Dentro del PAF se presentan las necesidades de financiamiento del Gobierno Federal, así como la estrategia de endeudamiento externo e interno para cubrirlas. Los elementos requeridos en el cuestionamiento se muestran en la sección "Estructura del Portafolio Actual", donde se muestran las diferencias entre años anteriores y el año corriente, páginas 12-16. El documento se puede descargar en http://www.hacienda.gob.mx/POLITICAFINANCIERA/credito_publico_ii/pol_credito_publico/plan_anual/paf_2014.pdf Con base en lo anterior, se debe modificar la valoración de "C" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is suggested that the researcher lists the core elements considered to have been omitted regarding debt policy. That will guide the authorities in improving the Executive's Budget Proposal.

RESEARCHER'S RESPONSE

Since this information is shown on the SHCP website, in the timely statistics part we accept to change the rating to "A."

IBP COMMENT

The information provided in the transparency portal still does not present the maturity profile of the debt (short term and long term debt) or actual interest rates of each debt instrument. Thus, the answer remains C.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for government debt are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Portal de transparencia presupuestaria. El link es: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=28&page=Deuda El apartado de Deuda Pública y luego Deuda Pública del Sector Público.

Comments: The budget transparency website shows the amounts of domestic and external debt of the federal government and the public sector. 2012 figures are figures that show the actually observed amounts (or actual outcomes). They are not estimated amounts. Attached, there are some of the tables that are shown in the transparency website.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: On September 5, 2014, the new Budget Transparency Portal was presented. El pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Datos_Abiertos

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Iniciativa de Ley de Ingresos pag. 2-3 (Ver los ingresos de organismos y empresas) Las Cuotas y aportaciones a la seguridad social. En la pag. 4, 11-12 los derechos a los hidrocarburos. Y el Fondo de Estabilización de Ingresos Petroleros.

Comments: There is no detailed and specific information on extra-budgetary funds in the economic package. The federal revenue law considers the revenue collected by the social security system (pages 2 and 3), as well as revenues derived from the rights charged for the extraction of hydrocarbons (pages 4, 11-12). All of these revenues are transferred to what may be called "extra-budgetary funds", such as trusts, funds and similar agreements. The Expenditure Budget Proposal lists the ministrations that shall be made for the payment of various administrative concepts, or functional concepts that end up in the assets of trust funds of Federal Public Administration dependencies and entities. For instance, in the sections of the 2014 Budget, attached to the example, it includes the amount of resources allocated to the pension system of the IMMS (Mexican social Security Institute). However, in both documents (ILIF and PPEF) there is no detail information on extra-budgetary funds. Detailed expenditure is shown in the annexes to quarterly reports.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: All revenues need to be included in the Federal Revenue Law. Both Social Security and Hydrocarbon revenues in Branch 23 of the EBP. During the year, expenditures and revenues of both are in the quarterly reports which are subject to be audited by the Supreme Audit Institution. It's important to note that since 2000 the Budget can't include secret items . That said, the IMF's Principle 2.82.28 doesn't apply to the Mexican context. The answer should be E not C. Todos los recursos que se aprueban en la LFI, tienen una correspondencia con el PEF, que mediante la estructura programática con la que cuenta México es posible identificar todos los recursos aprobados por programa presupuestario (o fondo), en sus clasificaciones administrativa, económica y funcional. En este sentido, el PEF incluye los recursos que se destinan a la seguridad social, así como los montos derivados de derechos que se cobran por la extracción de hidrocarburos (Ramo General 23 del PEF). Durante el transcurso del año, a través de los informes trimestrales y al final del ejercicio fiscal, a través de la Cuenta Pública, se presenta la información de los recursos ejercidos, los cuales sujetos de ser fiscalizados por la Auditoría Superior de la Federación (ASF). Cabe señalar que desde el año 2000 el PEF no incluye recursos para el Programa Erogaciones Contingentes, correspondiente a la partida secreta a que se refiere el artículo 74, fracción IV, párrafo cuarto, de la Constitución Política de los Estados Unidos Mexicanos (Art. 4 Fracc. I, Decreto del PEF 2014). Por lo tanto, el caso mexicano no se ajusta a la definición del FMI (numeral 2.82, 28) para el término “fondos [entidades] extraprespuestarios”, por lo que se considera que debe cambiarse la valoración de C a E (No aplica).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Regarding the Oil Revenues Stabilization Fund, general information on inputs and outputs is reported, although the decision-making process and inconsistencies in the data are not clear. It is not reported why the fund is almost depleted when in the last few years there has been excess revenue. The information presented in quarterly reports is not enough. The information included in quarterly reports is too aggregated. Its quality is not good. There is much room for discretion, lack of information and obscurity in this fund. It is a classic example of an extra-budgetary fund. The answer does not change.

IBP COMMENT

The question is asking what the projected expenditure, revenue and the policy rational for the following fiscal year. It's not asking about actual expenditure.

034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Mexico

B.

Score: 0

Sources: Esta información se presenta en los informes trimestrales pero no se incluye en el Paquete Económico 2014.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: All revenues need to be included in the Federal Revenue Law. Both Social Security and Hydrocarbon revenues in Branch 23 of the EBP. During the year, expenditures and revenues of both are in the quarterly reports which are subject to be audited by the Supreme Audit Institution. It's important to note that since 2000 the Budget can't include secret items . That said, the IMF's Principle 2.82.28 doesn't apply to the Mexican context. The answer should be A not B. La información consolidada de las finanzas públicas se encuentra en la propuesta de Paquete Econòmico que presenta el Ejecutivo. En materia de fondos extrapresupuestarios es pertinente aclarar que "Todos los recursos que se aprueban en la LFI, tienen una correspondencia con el PEF, que mediante la estructura programática con la que cuenta México es posible identificar todos los recursos aprobados por programa presupuestario (o fondo), en sus clasificaciones administrativa, económica y funcional. En este sentido, el PEF incluye los recursos que se destinan a la seguridad social, así como los montos derivados de derechos que se cobran por la extracción de hidrocarburos (Ramo General 23 del PEF). Durante el transcurso del año, a través de los informes trimestrales y al final del ejercicio fiscal, a través de la Cuenta Pública, se presenta la información de los recursos ejercidos, los cuales sujetos de ser fiscalizados por la Auditoría Superior de la Federación (ASF). Cabe señalar que desde el año 2000 el PEF no incluye recursos para el Programa Erogaciones Contingentes, correspondiente a la partida secreta a que se refiere el artículo 74, fracción IV, párrafo cuarto, de la Constitución Política de los Estados Unidos Mexicanos (Art. 4 Fracc. I, Decreto del PEF 2014). Por lo tanto, el caso mexicano no se ajusta a la definición del FMI (numeral 2.82, 28) para el término “fondos [entidades] extraprespuestarios”. Por lo anteriormente expuesto, debe cambiarse la valoración de B a A.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Regarding the revenues that comprise the Oil Revenues Stabilization Fund, it is not possible to foresee how many resources shall be obtained when the economic package is approved. This is due to the nature of the behavior of oil prices. The resources obtained from this fund are made known as the year goes along and the expenditure decisions are also made as the year goes along according to the resources obtained. That is the reason why this is a fund that should included detailed information on the implementation of resources, and currently it is not. That is why we believe the rating should remain as "B."

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Proyecto de Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2014. -Ramo 33 Aportaciones Federales para Entidades y Municipios -Ramo 28 Participaciones Federales para Entidades y Municipios -Ramo 23 Otros recursos para fondos de desarrollo regional, sistema de evaluación del desempeño, entre otros. Análisis funcional programático económico y Estrategia programática El link: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/generales.html http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/tomo_iv.html En el portal de transparencia presupuestaria. http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=11

Comments: Information on transfers to states and municipalities is included in the sections of the 2014 revenues budget. They include both discursive notes and estimated figures on unconditional transfers (branch 28) and conditioned transfers (contributions or branch 33). I attach the tables included in the sections of the budget. Branch 23 is also included, since it allocates resources for regional projects, it supports the performance evaluation system, governmental accounting, among others for local governments. The budget transparency completes and details information on Branch 23 and how much will be allocated to states and municipalities. This information can be reviewed at: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=11&page=Entidades%20Federativas%3Cbr%3E In addition, the 2014 Expenditure Budget Project includes in its annexes information on the distribution and amounts of transfers to states and municipalities, as well as other subsidies. See pages 53, 67, 81, 84-88, 123-124, 127-129

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is recommended to check the following updated web address showing intra-governmental transfers or federal expenditure: http://www.transparenciapresupuestaria.gob.mx/en/PTP/Entidades_Federativas

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of

citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Presupuesto de Egresos 2014 en los apartados:
http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/anexos.html

Comments: The sections of the 2014 Expenditure Budget include cross-cutting annexes for some of the following topics: -Gender equality -Climate change -Youth development -Indigenous population -Care for children and teenagers Among others

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Proyecto de Presupuesto de Egresos de la Federación 2014 - tomo V- Entidades de Control Directo.
http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/tomo_v.html

Comments: It does include information on transfers to public companies; however, it lacks some narrative details that explain the budget of entities in detail; there are also several entities that area public trust funds, which have a different management of resources that is hard to monitor. I attach some examples for the Federal Electricity Commission (CFE, by its Spanish acronym).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The 2015 Executive's Budget Proposal includes the transfer made to state owned enterprises which includes program level expenditure, goals. Also the Budget Transparency Portal has this information as well. The Bill of the Executive's Budget Proposal has the policy intention of these transfers for both 2014 and 2015. Given that, the answer should be A instead of B. El Proyecto de Presupuesto de Egresos de la Federación 2015 comprende las transferencia que se hacen a las Entidades de Control Presupuestario Directo, cuyo detalle -análisis por unidad responsable, función, actividad institucional, programa presupuestario y objeto del gasto- puede ser consultado a través del Analítico del Proyecto de Presupuesto 2015 (http://www.hacienda.gob.mx/EGRESOS/PEF/analiticos/proyecto/Paginas/2015.aspx); inclusive es factible encontrar la información en bases de datos descargables dentro del Portal de Transparencia Presupuestaria (en la sección de Programación: http://transparenciapresupuestaria.gob.mx/en/PTP/Programacion#Programacion). Asimismo, en la narrativa sobre las asignaciones generales que se realizan a las Entidades de Control Presupuestario Directo se encuentran en los Criterios Generales de Política Económica (CGPE), los cuales presenta el Ejecutivo junto con sus propuestas de Ley de Ingresos y Presupuesto de Egresos y que en los términos del artículo 16 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria explican las medidas de política fiscal, acciones, riesgos y costos fiscales que puedan afectar las finanzas públicas del próximo año. En específico se puede consultar la página 131 de los CGPE 2014, disponibles en http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/finanzas_publicas_criterios/cgpe_2014_vf_c_accesibilidad.pdf Por otro lado, una discusión más detallada de sus asignaciones se encuentra en el apartado 5.1.4 de la Exposición de Motivos del Proyecto de Presupuesto de Egresos 2014 (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/exposicion/em005.pdf). Por lo anteriormente expresado, se debe cambiar la valoración de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

It does include information on transfers to public companies; however, it lacks some narrative details that explain the budget of entities in detail; there are also several entities that area public trust funds, which have a different management of resources that is hard to monitor. I attach some examples for the Federal Electricity Commission (CFE, by its Spanish acronym). In the CGPE (pages 131-132) the narrative description is too general and the amount mentioned is too aggregated. This is 2014 PPEF Statement of Reasons section 5.1.4.: "In the case of PEMEX, resources will be used to further the work related to exploration, production, marketing and strengthening of the institutional infrastructure, among the most important uses. For its part, at CFE they will use resources mainly to expand the national electric system and strengthen the development of projects for the generation, transmission, transformation and distribution of electric power. The rest of the resources, 44.8%, corresponds to the expenditure estimates for the Mexican Social Security Institute for Government Workers, which will be used to strengthen social security actions for the entitled population and improve the quality of the health services offered by said institutions." I would not call this information "narrative discussion." It is too general. I believe it does not convey anything. What is the goal they want to achieve, what the benefit is going to be, etc. That is why we believe the rating should remain as "B."

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Apartados del PEF 2014 (ramo 6: Secretaría de Hacienda y Crédito Público: entidades de control indirecto) - http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/r06_op3.html

Comments: The sections of the budget do include information on Development Banking and public funds and trusts funds. However, it is not specifically mentioned whether subsidies were granted, nor their amounts, beneficiaries, or their link to budgetary programs. For instance, one of the cases of Development Banking, Banobras, information is published and submitted to the public account, but only for reporting purposes. However, no detailed information is supplied on beneficiaries, subsidies, specific projects and results and impacts of subsidies. It is worth mentioning it is common that development banks argue banking and fiduciary secrecy regarding specific information requests, since they are considered financial institutions by the financial laws. This is in spite of development banks being cuasi-fiscal activities (national credit institutions). Attached there is an example of the type of information included in the 2014 Expenditure Budget Proposal. Branches and then Branch 06.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I believe it necessary to include more Federal Public Administration entities that conduct quasi-fiscal activities, either through development banking or second level, or through the direct financing of specific budgetary programs and funds, such as the PyME (Small and Medium Sized Companies) Fund, which finance productive activities through loans at very low interest rates. There are also micro credits granted by different departments, such as the Ministry of Social Development, which grants micro credits to specific sectors of the population, such as women, through a subsidized (or inexistent) interest rate.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Apartados del Presupuesto de Egresos 2014:

http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/tomo_v.html
http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/51/r51_gyn_oar.pdf

Comments: General information on assets and liabilities for direct budgetary control entities. I attach some examples. Information on financial assets could be more disaggregated.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Article 2 of the Fiscal Responsibility Law ensures that the Advance Report on Financial Performance include: Public Debt Stock Assets Cash Flows Public Debt Analysis and Liabilities Analysis of Financial Assets All of this information could be access here: http://www.apartados.hacienda.gob.mx/inf_trim/2014/2do_trim/docs/01int/int05.pdf The answer should be changed from C to A. La Ley de Fiscalización y Rendición de Cuentas de la Federación (LFRCF), define en su Artículo 2, Fracción XII, al Informe de Avance de Gestión Financiera (IAGF) como un apartado específico del Segundo Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública, al que se refiere el Artículo 107 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH). Dentro de dicho documento se presenta: •Estado de Situación Financiera •Estado de Actividades•Estado de Flujos de Efectivo •Estado de Variación en la Hacienda Pública •Estado Analítico de Deuda y Otros Pasivos •Estado Analítico del Activo En el apartado del Estado Analítico del Activo se muestra el comportamiento de los fondos, valores, derechos y bienes identificados y cuantificados en términos monetarios, su saldo al inicio del ejercicio, los cargos, abonos, y el saldo final. La desagregación presentada para el Activo Circulante que puede consultarse en el IAGF incluye: •Efectivo y Equivalentes •Derechos a Recibir Efectivo o Equivalentes •Derechos a Recibir Bienes o Servicios •Inventarios • Almacenes •Estimación por Pérdida o Deterioro de •Activos Circulantes •Otros Activos Circulantes •Activo No Circulante •Inversiones Financieras a Largo Plazo •Derechos a Recibir Efectivo o Equivalentes a Largo Plazo •Bienes Inmuebles, Infraestructura •Construcciones en Proceso •Bienes Muebles •Activos Intangibles •Depreciación, Deterioro y Amortización •Acumulada de Bienes •Activos Diferidos • Estimación por Pérdida o Deterioro de Activos no Circulantes •Otros Activos no Circulantes Con lo anteriormente expuesto puede concluirse que en el documento que puede consultarse públicamente en: http://www.apartados.hacienda.gob.mx/inf_trim/2014/2do_trim/docs/01int/int05.pdf se presenta la información sobre los activos en posesión del gobierno que excede loa elementos mínimos. Por lo que se debe cambiar la valoración de “C” a “A”.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Since this information is submitted during 2014, we are going to consider it as good. We agree to change the rating to "A."

IBP COMMENT

Although we are able to see most of the core components, the question is asking about their projected value in the following year. This is why the answer can't be A.

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Apartados del Proyecto de Presupuesto de Egresos 2014:
http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/50/r50_gyr_feimss.pdf
http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/tomo_v.html

Comments: Data on non financial assets (physical investment) is presented for administrative and direct budgetary control entities. However, it is not very disaggregated. I attach examples for the IMMS and the CFE.
http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/tomo_v.html

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In the section "Economic Summary for Objective of Expenditure" of Volume IV of the Executive's Budget Proposal presents non financial information per ministries available here: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/html/tomo_iv.html Article 23 of the Government Accounting Law expects all non financial information to be publicly available. For these reasons, the answer should be A. En el apartado "Resumen Económico por Destino del Gasto"(DG) del tomo IV del Proyecto de Presupuesto de Egresos de la Federación presenta información sobre activos no financieros (inversión física) para los ramos administrativos y las entidades de control presupuestario directo y puede ser consultada en la siguiente liga: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/html/tomo_iv.html Por lo tanto, debe cambiarse la valoración de "C" a "B" De acuerdo con el artículo 23, de la Ley General de Contabilidad Gubernamental, en la Cuenta Pública se debe incluir la relación de los bienes que componen el patrimonio de los entes públicos conforme a los formatos electrónicos que apruebe el Consejo de Armonización Contable. Así, de conformidad con el Acuerdo por el que se determina la norma para establecer la estructura del formato de la relación de bienes que componen el patrimonio del ente público para la integración de la Cuenta Pública, dicha relación debe estar conformada por: a)Código: número de identificación o inventario de acuerdo a la normatividad aplicable en el ente público. b)Descripción del bien: descripción general del bien. c)Valor en libros: Importe registrado en la contabilidad El Acuerdo referido puede ser consultado en: http://www.conac.gob.mx/work/models/CONAC/normatividad/NOR_01_13_006.pdf Dicha relación detallada puede ser consultada públicamente en la “Relación de Bienes que Componen el Patrimonio”, a través de la siguiente liga: http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/Paginas/Informacion_Contable_Poder_Ejecutivo.aspx Por lo anteriormente expuesto, se debe cambiar la valoración de “C” a “A”.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Real estate shall be also considered as non financial assets, as can be seen in the Sources and Application of Resources of Direct Control Entities (Federal Electricity Commission) at the following link: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/18/r18_toq_oar.pdf There is also information on other cases for Petróleos Mexicanos, Pemex-Exploración, Pemex-Refinación, Pemex-Gas y Petroquímica Básica, Pemex-Petroquímica, the ISSSTE and the IMSS in the section Sources and Application of Resources (OAR, by its Spanish acronym) at the following link: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/tomo_v.html

RESEARCHER'S RESPONSE

We agree to change the rating to "A."

IBP COMMENT

The government references the 2015 EBP. The cut off date of including documents is June 30, 2014.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Criterios Generales de Política Económica 2014 (CGPE), pag. 129 y 198. -Proyecto de Presupuesto de Egresos 2014 en la pag. 52 (dentro del apartado de gasto no programable)
http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/ingresos/02_proyecto_decreto_ppef2014.pdf - http://www.diputados.gob.mx/PEF2014/temas/tomos/30/r30_afpe30.pdf

Comments: The CGPE include the amount of Liabilities Relevant to Previous Fiscal Years (Adefas, by its Spanish acronym), however, this information is not disaggregated. I attach the programmatic structure of Branch 30 or Adefas, explaining what the Adefas are. On page 129 there is a table showing the figures of the Adefas in billion pesos for the years 2014 and 2013. If the tax reform is passed, for 2014 the Adefas figure was estimated in 24.1 billion pesos. On page 198 there is a table showing the figures of the Adefas as % of GDP for 2013 and 2014, as well as the amounts on current billion pesos (scenario without tax reform). In addition, the estimate of the Adefas is included in the 2014 PPEF (page 52). However, the large amount of the Adefas is not explained in detail. It only presents the total amount.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: -Criterios Generales de Política Económica 2014 (CGPE)
http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2014/index.html

Comments: The 2014 General Criteria of Economic Policy (CGPE) document (attached) includes on pages 177-181 the estimate of various contingent liabilities, among them: (1) pension and health liability, (2) development banking (in case of likely default of direct loans or granted guarantees), (3) Bank deposit insurance and the Bank Savings Protection Institute (IPAB, by its Spanish acronym) (including reserves for risk in case of decapitalization of Mexican banks; (4) Parastatal companies and (5) Natural disasters and their economic implications. Although it does include information on various contingent liabilities, there is not enough information on the loans guaranteed by the central government, such as the debt of sub national governments. Also, there is no disaggregated information on the funds specially created to meet the central government's payment guarantees; among other additional information.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is worth mentioning that the Central Government does not guarantee loans to local governments (state and municipal), instead most of said loans are guaranteed by the federal transfers derived from Branch 28 (participations), whose resources are local, therefore, the Central or Federal Government never guarantees the debt of sub national governments.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: -Criterios Generales de Política Económica 2014 (CGPE) pag. 177-181

Comments: The 2014 General Criteria of Economic Policy (CGPE) document (attached) includes on pages 177-181 an analysis of some of the future costs of the pension system and the health system. In the case of health costs, the results of a survey conducted by the International Monetary Fund (IMF) are presented. The survey estimates that by 2030, the costs will be 4,2% of the GDP and by 2050 they will be 5.6% of the GDP. However, there is no disaggregated information on the items that comprise this total expenditure. Neither are presented different scenarios showing changes of different variables that may affect this calculation. In the case of pension liability, figures of the IMF survey are presented for 2030 and 2050 as GDP %. And it is broken down by IMSS and ISSSTE (Institute for Security and Social Services for State Workers) costs. The Popular Insurance is mentioned as one of the risks, but no projections are presented on the costs this program will face in the next 10 years (page 179).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: No se presenta esta información desagregada en el paquete económico. No hay manera de tener un recuento de los flujos de ayuda oficial para el desarrollo por dependencia, ni de los apoyos de asistencia técnica.

Comments: This disaggregated information is not presented in the economic package.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: La clasificación económica, agrupa las previsiones de gasto en función de su naturaleza económica y objeto, en términos de lo que establece la facción III del artículo 28 de la Ley Federal de Presupuesto Responsabilidad Hacendaria y 26 de su Reglamento, incluye

los componentes siguientes: a) Objeto de gasto b) Tipo de gasto y c) Fuente de financiamiento, la cual se clasifica en: c.1) Recursos fiscales c.2) Gasto financiado con recursos del BID-BIRF, así como otros financiamientos externos c.3) Contraparte nacional c.4) Ingresos propios. En el Analítico del Proyecto de Presupuesto de Egresos de la Federación 2015 es posible identificar la fuente de financiamiento de todos los programas presupuestarios (http://www.hacienda.gob.mx/EGRESOS/PEF/analiticos/proyecto/Paginas/2015.aspx). Asimismo, en la Sección de Bases de Datos Abiertos del Portal de Transparencia Presupuestaria -PTP (http://transparenciapresupuestaria.gob.mx/en/PTP/Datos_Abiertos) se puede descargar la Base de datos "Proyecto de Presupuesto de la Federación" para el ciclo de recursos 2015.En la columna "V" del archivo descargable identifica la Fuente de Financiamiento del programa presupuestario referido. Cabe señalar que en la misma sección del PTP es posible realizar la búsqueda de la base de datos de la Cuenta Pública en donde también es factible encontrar la clasificación de la Fuentes de Financiamiento. Por lo anteriormente expuesto, se debe cambiar la valoración de "D" a "C"

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Mexico receives and donates resources for this item (Official Development Assistance) and that information is not made publicly available. Agencies such as USAID, GIZ, SIDA, among others, transfers resources to the government, but currently there is no access to information on this transfer of resources. In 2012, the International Cooperation and Development Law (ICDL) was enacted, requiring a national registry of international cooperation for development (RENCID, for its Spanish acronym) to quantify and give transparency to what Mexico receives through AOD or ODA, as well as what Mexico donates to other countries as international cooperation. That is why we believe the rating should be "D."

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Iniciativa de Ley de Ingresos 2014 -Presupuesto de Gastos Fiscales 2013 (que incluye estimaciones para 2013 y 2014). Anexo el documento. El link es: http://www.shcp.gob.mx/INGRESOS/Ingresos_pres_gasto/presupuesto_gastos_fiscales_2013.pdf

Comments: The 2014 Revenue Law Initiative includes on pages XIX, XX, XXI y XXII a section on "Tax Expenditures in the Budget", with estimates for some of the differentiated items such as zero VAT rate or income exempted from the income tax (ISR, by its Spanish acronym) for wages (last paragraph page XXI). In addition, the website of the Ministry of Finance and Public Credit includes the Tax Expenditures Budget document for 2013, including estimates for 2014. Link: http://www.shcp.gob.mx/INGRESOS/Ingresos_pres_gasto/presupuesto_gastos_fiscales_2013.pdf However, the tax expenditures budget for

2014 must be submitted by the Executive Branch no later than June 30, 2014, and the document cannot be considered since it is not discussed for the fiscal year. The Auditor General of the Federation (ASF, by its Spanish acronym) has said that there is not enough information to be able to assess the social and economic benefits of tax expenditures. Also, the published information does not show the beneficiaries of these expenditures in detail.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Ministry of Finance is obliged to present a report on tax expenditures to both chambers in the legislature that contains the beneficiaries for each tax expenditure. Each has a policy rationale, deductions/exemptions and the methodology to calculate each amount. It's available here: http://www.shcp.gob.mx/INGRESOS/Paginas/presupuestoGastos.aspx The answer should be changed from C to A. La Secretaría de Hacienda y Crédito Público de conformidad con la Ley de Ingresos de la Federación, para 2014, establece en el artículo 25 que se debe entregar el Presupuesto de Gastos Fiscales a la Cámara de Diputados y la Cámara de Senadores a más tardar el 30 de junio de 2014. Este documento permite identificar los beneficios impositivos que se otorgan por medio del marco tributario. De conformidad con la estructura del documento, se proporcionan los siguiente elementos, que coinciden con los requeridos por la pregunta: •La sección II "Función, definición y medición de gastos fiscales" que define el propósito o lógica de la política. •Los Tipos de Tratamiento diferenciales: a) deducciones, b) exenciones, c) tasas reducidas, d) diferimientos y e) créditos fiscales, se encuentran definidos y son analizados en cada uno de los impuestos referidos. •La metodología utilizada para el análisis de los gastos fiscales es el de pérdida de ingresos, el cual en función de las estimaciones muestran la renuncia recaudatoria que se presenta en un año, dada la política fiscal aplicada. Además, se muestran otros elementos complementarios: •La sección III, Resultados de la estimación de los gastos fiscales, análisis sectorial y de incidencia, muestra las estimaciones de los ingresos no percibidos, en millones de pesos y como porcentaje del PIB, y los efectos de la política fiscal definida. •La sección IV, Descripción de los conceptos, fuentes de información y referencias legales, define cada uno de los conceptos utilizados, lo cual permite replicar los cálculos realizados. •En el Anexo 1, se muestra el cuadro "Gastos Fiscales por Tipo de Tratamiento" a través del cual es posible conocer información relevante, por Impuesto, para el 2013, 2014 y 2015, tanto en millones de pesos, como en porcentaje del PIB. Dicho documento puede ser localizado en: http://www.shcp.gob.mx/INGRESOS/Paginas/presupuestoGastos.aspx Por lo anteriormente expuesto, se debe cambiar la valoración de "C" a "A".

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The document that can be found at http://www.shcp.gob.mx/INGRESOS/Ingresos_pres_gasto/presupuesto_gastos_fiscales_2013.pdf disaggregates the various fiscal costs by item (ISR, VAT, IEPS), and it also details the different sectors of the national economy, providing clear information on said taxes. The corresponding document is the 2014 Tax Expenditure Budget, which must be published by the Ministry of Finance and Public Credit (SHCP) no later than June 30 every year, and submitted before the Federal Chamber of Deputies. Section II of said documents (pages 6-18) includes the definition of fiscal expenditures, as well as the mechanisms necessary for their measurement. Reference website: http://www.shcp.gob.mx/INGRESOS/Ingresos_pres_gasto/Presupuesto%20de%20Gastos%20Fiscales%202014pdf

RESEARCHER'S RESPONSE

We believe the rating could be changed to "B." However, we do not think that it should be "A," because in the case of the beneficiaries of fiscal expenditures, in many cases they are not clear or detailed. Nevertheless, the fiscal expenditures budget does include projections of these expenditures for the budget year and it is submitted no later than June 30 of the current year.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Iniciativa de Ley de Ingresos de la Federación 2014 Ley de Coordinación Fiscal (LCF) Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH)

Comments: From page 10 on, the 2014 Revenue Law Initiative explains the already conditioned revenues and the purposes and destinations they should have. Both the Federal Law on Budget and Treasury Responsibility (LFPRH) and the LFC set different types of resources that are conditioned to be used in certain items (deposits, non earmarked revenues, contributions, earmarked revenues). The LFC established the destination of all contribution funds, which are 8 (FONE, FASSA, FAETA, FAIS, FORTAMUN, FAM, FAFEF and FASP). For instance, the LFC determines that the resources given by the federal government to the states as contributions shall be used for these funds with different purposes (such as education, health, social infrastructure, etc.) Although the goals are listed in the LFC, in accordance with the revision of the Auditor General of the Federation, many times the resources are allocated to goals different from those established by the law. It also explains that in many cases there are no specific criteria to distribute resources from contribution funds, and it provides the example of the Technological and Adult Education Fund (as from section 25). Or that the goals of the funds are so diverse that it is not clear what is the priority of each fund. In this sense, it seems that the regulatory framework could be improved to provide more clarity to the goals and destinations of conditioned funds. It is the same case with excess revenue, whose destination is set in section 19 of the LFPRH. However, the regulation is general and, for instance, it established that 10% of the excess revenue must be allocated to investment programs and projects in states, but it is not clear what type of project must be given priority in each state, what sector should be benefited, nor does it define what it means by investment projects.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Executive's Budget Proposal presents all earmarked revenues such as the Federal Appropriation Fund. Several laws establish earmarked revenues. Last round the answer was A. The answer should be changed to A. El Presupuesto de Egresos de la Federación (PEF) establece el destino de todos los recursos presupuestarios, incluyendo aquellos que por ley tienen un destino específico de gasto. Tal es el caso de los Fondos de Aportaciones Federales a los que hace referencia la Ley de Coordinación Fiscal, cuyos recursos se encuentran en el PEF en el Ramo General 33; o bien los derechos sobre hidrocarburos a los que hace referencia la Ley Federal de Derechos cuyos recursos se encuentran en el PEF en el Ramo General 23. Cabe mencionar, que en 2012 la respuesta fue A y a partir de dicho año (inclusive antes) no han habido modificaciones a la forma de presentar la información a la que se refiere esta pregunta. Es importante destacar que la pregunta se refiere específicamente al desglose de las estimaciones de ingresos etiquetados, y no a las fórmulas o criterios específicos de asignación de los recursos. Por lo anteriormente expuesto, se debe cambiar la valoración de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We agree to change the rating to A as the government says.

IBP COMMENT

The question is asking if each is presented individually. While most are presented, not all are presented individually. The answer is B.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Proyecto de Presupuesto de Egresos 2014

Comments: The Bill of the 2014 Executive's Budget Proposal includes some justifications for budget allocations only for very specific programs and cases.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Volume III of the Executive's Budget Proposal titled "Objectives, indicators, goals for results" which are derived from the National Development Plan 2013-2018. Given that the answer should be changed from C to A. Dentro del Tomo III del PPEF es posible consultar los "Objetivos, indicadores y metas para resultados" (OIM-http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/html/r02_op1.html). Así dentro de la opción OIM cada Unidad Responsable presenta la alineación que cada programa presupuestario guarda con los objetivos nacionales plasmados a través de los Programas derivados del Plan Nacional de Desarrollo 2013-2018. Asimismo, en el numeral 1"Política de Gasto del Poder Ejecutivo Federal" de la Exposición de Motivos del Proyecto de Presupuesto de Egresos de la Federación (PPEF-http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/exposicion/1politica_gasto.pdf) se presenta la narrativa de las prioridades del gasto público federal en relación a las 5 Metas Nacionales emanadas del Plan Nacional de Desarrollo 2013-2018 y los programas sectoriales derivados del mismo. Por lo anteriormente expresado, se debe cambiar la valoración de "C" a "A".

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Bill of the 2014 Federal Executive's Budget Proposal (PPEF) links certain expenditure items to goals of the National Development Plan (PND, by its Spanish acronym), as well as cross-functional programs derived from it. Also, the PPEF includes an economic classification related to different goals of the PND and a functional classification that breaks down Social Development, Economic Development and Governmental Development. The websites to visit, where Objectives, indicators and goals for results (OIM) can be found, corresponding to Book III of the 2014 Executive's Budget Proposal (PPEF), are the following: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/html/r02_op1.html In addition, the Statement of Reasons of the PPEF provides the Expenditure Policy of the Federal Executive Branch, which consists of the definition of the priorities of the federal public

expenditure, and can be found at: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/exposicion/1politica_gasto.pdf

RESEARCHER'S RESPONSE

We agree with this rating. We change it to "A."

IBP COMMENT

Both the Peer and Government Reviewer reference the 2015 Executive's Budget Proposal which was published after the cut-off date June 30, 2014. This document can't be used.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: -Proyecto de Presupuesto de Egresos 2014 -Criterios Generales de Política Económica 2014

Comments: This information on the linkage of programs to the National Development Plan is not provided for years subsequent to the corresponding budget year. No estimates are provided on budget allocations to priority programs in accordance with the PND.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Volume III of the Executive's Budget Proposal presents such information in each program individually. The answer should be changed from D to C. El Presupuesto de Egresos de la Federación (PEF) se conforma a través de programas presupuestarios, cuyos "Objetivos, indicadores y metas para resultados" (OIM) pueden ser consultados dentro del Tomo III del PPEF (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/html/r02_op1.html). Así dentro de la opción OIM cada Unidad Responsable presenta la alineación que cada programa presupuestario guarda con los objetivos nacionales plasmados a través de los Programas derivados del Plan Nacional de Desarrollo 2013-2018 (PND), el cual es el documento que, de acuerdo con el artículo 26 de la Constitución Política de los Estados Unidos Mexicanos plasma los objetivos principales de política pública, luego de realizar un proceso de planeación democrático y deliberativo en los que se incluyen todos los programas y proyectos de inversión. Todos los programas y proyectos de inversión se encuentran dentro de los programas presupuestarios, como puede consultarse en la sección de "Programas Presupuestarios con Programas y Proyectos de Inversión" (PI) dentro del apartado de Ramos Administrativos del Paquete Económico del

Presupuesto de Egresos de la Federación 2015 (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/docs/02/r02_pief.pdf). Como se menciona en el párrafo anterior, los programas presupuestarios están, a su vez, vinculados a los objetivos de los Programas derivados del PND. Dichos programas y proyectos de inversión se presentan con una estimación de gasto para los siguientes ejercicios fiscales tal y como se muestra en el Tomo VII del Proyecto de Presupuesto de Egresos 2015. Con base en lo anterior, se debe modificar la calificación de "D" a "C".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is important to mention that when the 2014 Federal Executive's Budget Proposal (PPEF) was drafted, there were no Sectoral Programs (PS, by its Spanish acronym) derived from the different National Goals of the National Development Plan (PND), therefore it would not have been possible for that linkage to exist. The PS, their goals, their objectives and their actions were made known after the presentation of the 2014 PPEF. The only item that boasts multiannual budget planning is infrastructure investment, which has permitted that in subsequent years following the authorization of resources, the continuity of the corresponding works not be left to the expense of political pressure and negotiation.

RESEARCHER'S RESPONSE

This information on the linkage of programs to the National Development Plan is not provided for years subsequent to the corresponding budget year. No estimates are provided on budget allocations to priority programs in accordance with the PND. We believe it should remain as "D."

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Proyecto de Presupuesto de Egresos 2014 http://www.diputados.gob.mx/PEF2014/temas/tomos/11/r11_apurog.pdf Portal de Transparencia Presupuestaria http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=7&page=Avances

Comments: The 2014 Executive's Budget Proposal includes information on non financial input for each state ministry. For instance, in the case of the Ministry of Public Education (SEP, by its Spanish acronym), chapter 2000 includes how much will be spent for fuel, clothing; among others. Chapter 5000 estimates the cost of furniture and equipment; machinery; among others. These are non financial assets and this information is broken down for each responsible unit by administrative classification. This is the link: http://www.diputados.gob.mx/PEF2014/index2.html In the case of performance indicators, for each budgetary program, per state ministry, it is provided a sheet mentioning whether the program is a priority or no; whether the program is required to have an indicator table; whether the program has been evaluated; and a ranking of the budgetary program among others. These indicators are non financial and provide other information on the budgetary program in question. These information can be found at the Budget Transparency website. Link: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=7&page=Avances. I attach an example of the sheet on indicators from a program called "archivo general de la nación" (general archive of the nation) For more information on each program, the

evaluation of each program should be seen. The information is presented in greater detail depending on the program and its importance. In many cases there is no data on the specific beneficiaries of each program.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The 2015 Executive's Budget Proposal has the non-financial inputs for each program, In each Objective, indicator and goals table per program, we can find the necessary information that is necessary to achieve each objective. The government also presented the new transparency portal on 5 September 2014. El Presupuesto de Egresos de la Federación se encuentra estructurado, entre otros aspectos, por medio del "Clasificador por Objeto del Gasto", que de conformidad con la Ley Federal de Presupuesto y Responsabilidad Hacendaria, es un instrumento que permite registrar de manera sistemática, ordenada y homogénea las compras, los pagos y las erogaciones autorizadas en capítulos, conceptos y partidas. Dicho Clasificador permite identificar los recursos destinados a servicios personales; materiales y suministros; servicios generales; transferencias, subsidios y otras ayudas; bienes muebles e inmuebles; así como los correspondientes a inversión pública; inversiones financieras; participaciones y aportaciones; deuda pública, entre otros. De esta manera, en el Proyecto de Presupuesto de Egresos de la Federación 2015, es posible identificar información sobre insumos no financieros para cada Unidad Responsable y programa presupuestario. La información no financiera con que cuentan los programas presupuestarios respecto a los resultados de los mismos se aborda en la pregunta número 50. Al respecto es importante mencionar que en los Tomos II al V del Proyecto de Presupuesto de Egresos de la Federación 2015 disponible en http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2015/html/tomo_v.html, es posible seleccionar los "Objetivos, indicadores y metas de resultado" (OIM), en donde cada Unidad Responsable presenta las Matrices de Indicadores de Resultados (MIR) para todos sus programas, las cuales son herramientas de planeación estratégica que permiten conocer los objetivos de un programa presupuestario, su alineación e información sobre su desempeño. En los casos donde no se cuenta con una MIR, se publica la ficha de los indicadores estratégicos de los programas, los cuales también brindan información no financiera sobre el desempeño de los programas. Por último, cabe aclarar que el pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, las fichas a las que el evaluador hace referencia como fuente se encuentran en la liga siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/SED#Consulta_detalle Por lo anteriormente expuesto, se debe cambiar la valoración de "C" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This concept should be made clear to the reviewer in order to specify the answer.

RESEARCHER'S RESPONSE

The 2014 Executive's Budget Proposal includes information on non financial input for each state ministry. For instance, in the case of the Ministry of Public Education (SEP, by its Spanish acronym), chapter 2000 includes how much will be spent for fuel, clothing; among others. Chapter 5000 estimates the cost of furniture and equipment; machinery; among others. These are non financial assets and this information is broken down for each responsible unit by administrative classification. This is the link: http://www.diputados.gob.mx/PEF2014/index2.html However, it does not provide information in the more detailed levels such as generic item and specific item. Therefore, we change the answer to "B."

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Portal de Transparencia Presupuestaria, en el Sistema de Evaluación del Desempeño; Programas; Modelo Sintético de Información. El link es: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=7&page=Avances Para ver la matriz de indicadores de cada programa (hay que picarle en el botón de excel): http://www.transparenciapresupuestaria.gob.mx/Portal/transform.nodo?id=4.0&transformacion=s&excel=n&zip=n¶mts=0=L512566 En este link también se presenta el indicador y la meta por trimestre: http://www.transparenciapresupuestaria.gob.mx/Portal/transform.nodo?id=4.0&transformacion=s&excel=n&zip=n¶mts=0=L512566

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The new link to the Budget Transparency website where the Performance Appraisal System is included, as well as the Development Information Summarized Model is: http://www.transparenciapresupuestaria.gob.mx/en/PTP/SED

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: En este link se presenta el indicador y la meta por trimestre: http://www.transparenciapresupuestaria.gob.mx/Portal/transform.nodo?id=4.0&transformacion=s&excel=n&zip=n¶mts=0=L512566 - Proyecto de Presupuesto de Egresos 2014 (PPEF 2014) pag. 34 -Portal de Transparencia Presupuestaria. El link: http://www.transparenciapresupuestaria.gob.mx/ptp/ServletImagen?tipo=pdf&idDoc=885 http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=6 (aquí se encuentran los indicadores y metas de los programas presupuestarios por programa o por función) -"Criterios para la Actualización de la Matriz de Indicadores para Resultados y selección de indicadores para el Presupuesto de Egresos 2014". El link es: http://www.shcp.gob.mx/EGRESOS/PEF/Documentos%20Recientes/criterios_mir_e_indicadores_pef_2014.pdf

Comments: The 2014 Executive's Budget Proposal (PPEF) establishes that the public sector dependencies and entities shall report their progress on the compliance with the goals of their programs in their Quarterly Reports submitted to the Ministry of Finance and Public Credit. Also, said information shall be published in the websites of the dependencies and entities. (Section 27, page 34) The same section also mentions that the Ministry of Finance shall include information related to the achievement of goals, results of appraisals and follow-up of improvement commitments (PPEF page 34). The SHCP provides this information at the budget transparency website. The 2014 Criteria to Update Indicators Tables provide the guidelines for entities and dependencies to carry out this task. It is important to mention that, in accordance with these criteria, the updating of the indicators tables and goals for 2014 was conducted July 8-30, 2013. (VI. Schedule for the updating of the 2014 PEF Results Indicator Matrix) The Performance Appraisal System includes an analysis of the budgetary program that provide a Results Indicator Matrix (MIR, by its Spanish acronym) and performance indicators. This data is for administrative branches, general branches and direct budgetary control entities However, the analysis of the autonomous and indirect budgetary control entities branches is not considered. According to the SHCP, as of the third quarter of 2013, there were 960 budgetary programs, 801 of them were analyzed. This corresponds to 83.44% of the budgetary programs considered (excluding autonomous and indirect budgetary control entities branches). I attach the document including the explanation. Source: budget transparency website. Within the "follow-up" budgetary cycle, in the home section of the transparency website, there can be found the budgetary programs by entity or dependency. And the indicators matrix with goals for each program in 2014 can be downloaded. I attach an example for a Ministry of Social Development program: Food Support Program. Link: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=6

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: On September 5, 2014, the new Budget Transparency Portal is available here:http://www.transparenciapresupuestaria.gob.mx/es/PTP/SED#Consulta_detalle El pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/SED#Consulta_detalle

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is suggested to include the General Government Accountability Law (LGCG, by its Spanish acronym), which makes reference to the need to make performance indicators, as well as conduct public expenditure evaluations (of all federal expenditure), which, together with the Federal Budget and Treasury Responsibility Law (LFPRH, by its Spanish acronym), set general criteria for the evaluation of public expenditure in terms of performance, results and impact. The LGCG can be found at: http://www.diputados.gob.mx/LeyesBiblio/pdf/LGCG.pdf

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Proyecto de Presupuesto de Egresos 2014 (PPEF 2014), "Exposición de Motivos" -Criterios Generales de Política Económica 2014 (CGPE 2014)

Comments: It does include information on the most important strategies; however, not all programs focused on the poverty eradication include a narrative and quantitative description that provide a comprehensive policy against poverty and how the different programs support this strategy. Examples: Information on the "Universal Social Security System" can be found in the CGPE documents, pages 86-89. Also, in the same document, there is information on the tax reform and its contribution to improve equality. Pages 96-97. Among other examples. It is the same with the 2014 PPEF: -It includes information on the operation of the "Opportunities" program, the main social welfare program in the country. (Section 30, Pages 39-41) and Annex 26 includes information on the distribution of the budget. It also includes an explanation on the Special Concurrent Program (PEC, by its Spanish acronym) on pages 41-43

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

A. Yes, a detailed timetable is released to the public.

B. Yes, a timetable is released, but some details are excluded.

C. Yes, a timetable is released, but it lacks important details.

D. No, a timetable is not issued to the public.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Página de la Secretaria de Hacienda y Crédito Público y este es el link: http://www.shcp.gob.mx/EGRESOS/PEF/Paginas/DocumentosRecientes.aspx

Comments: The "2014 Guidelines for the programming and budgeting processes", establish some of the important calendars that public entities and dependencies must follow for programming and budgeting (page 2, calendar of activities). In addition, the Programming and Budgeting Manual sets guidelines for the structuring of budget keys, among others. However, although the Guidelines documents includes

some important dates for the budgeting process, there are relevant dates that are not included in the calendar. As an example: the date on which the various entities and dependencies should send their preliminary drafts to the Ministry of Finance and Public Credit (SHCP). The date on which the SHCP sends budget ceilings to entities and dependencies, has not been included. In sections 5, 25, 26, 27, 29, of the LFPRH, it is established that the contents and criteria to prepare preliminary drafts, however, their dates of delivery are not specified Section 29 specifically deals with terms and ceilings, but it leaves it open to the SHCP's discretion.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Documento relativo al cumplimiento de las disposiciones contenidas en el art. 42, Fracc I, de la LFPRH. (Conocido como "Pre-Criterios del PPEF 2015").

Comments: The Pre-Criteria documents includes a discussion on the macro-economic environment in 2014-2015, which is the basis for the preparation of the 1025 PPEF. Macro estimates for 2014-2015 are on page 46. Basic elements and other variables are presented. En el documento de Pre-Criterios se presenta una discusión del entorno macro económico en 2014-2015, que sirve como base para la formulación del PPEF 2015. Las estimaciones macro para 2014-2015 están en la pag. 46. Se presentan los elementos básicos y otras variables adicionales.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: -Documento relativo al Cumplimiento de las Disposiciones contenidas en el art. 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria (Pre-Criterios 2014)

Comments: The 2014 Pre-Budget Statement includes in Annex III (pages 48-51) the list of the 2015 priority programs and the amounts approved for each. However, it lacks a brief discussion explaining why they are priority, what public policy is their framework, among others. There is no discussion on that regard.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Bill of the 2014 Federal Executive's Budget Proposal (PPEF) presents various priority items and programs, as well as their link to the National Goals of the National Development Plan (PND). There was no link of said budgetary items to Sectoral Programs and their respective goals and actions, since they had not been issued when the 2014 PPEF was drafted and submitted.

RESEARCHER'S RESPONSE

The 2014 Pre-Budget Statement includes in Annex III (pages 48-51) the list of the 2014 priority programs and the amounts approved for each. However, it lacks a brief discussion explaining why they are priority, what public policy is their framework, among others. There is no discussion on that regard. Why we believe it should remain as "C."

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Documento de Pre-Criterios 2014

Comments: The 2014 Pre-Budget Statement presents the estimate of revenues for 2015 (Annex II, page 47). However, the discussion on budget revenues for 2015 is brief, and it does not really mention the main policies and priorities in the revenues policy pages 41-42)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: According to article 42 of the Organic Budget and Fiscal Responsibility Law, the Pre-Budget Statement must comply with the Tax Certainty Accord. All revenues are presented therefore the answer should be changed from C to B. De acuerdo con el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria, para la aprobación de la Ley de Ingresos de la Federación (LIF) y del Presupuesto de Egresos de la Federación (PEF), el Ejecutivo debe presentar al Congreso un documento en el que se incluyan los escenarios sobre las principales variables macroeconómicas, programas prioritarios, así como los montos, objetivos y escenarios para la LIF y PEF del próximo año. De esta forma, cabe mencionar que los ingresos estimados presentados en el "Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de la Ley Federal de Presupuesto y Responsabilidad Hacendaria", disponible en http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf, incluyen el desglose por fuente de ingresos que explica el aumento general estimado para 2015. Asimismo, en relación con las principales políticas, en dicho documento se hace referencia al Acuerdo de Certidumbre Tributaria, en el cual se establecen las políticas de ingreso que se buscan aplicar para lograr estabilidad en el marco tributario. El Acuerdo se encuentra disponible en http://www.shcp.gob.mx/Biblioteca_noticias_home/acuerdo_gabinete_mexico_prospero_27022014.pdf Por lo expuesto anteriormente, se debe modificar la calificación de "C" a "B".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

RESEARCHER'S RESPONSE

After reviewing the Pre-Budget Statement once again, I believe the rating should be "C," for the information is briefly summarized. Even when it does present a breakdown of revenues on page 47, this information is too aggregated (oil, non oil, tax and non tax). Also, it is not explained what the increase in taxes should be to be able to meet the public policy goals the Executie Branch has set, for instance.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Pre-Criterios 2014

Comments: The 2014 Pre-Budget Statement includes an estimate on budget deficit for 2015 (page 40, section III.2.1. Budget Balance for 2015). On page 42, there is also mention of the estimate of the budget balance. See also pages 43-45, presenting the estimate of the Public Sector Financial Requirements (the broadest government debt measure) and its estimate for 2015. On page 47, we can see the debt interest rate. However, there is no estimate of the financial cost or interests that shall be paid by 2015.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Mexico

B.

Score: 0

Sources: Pre-Criterios 2014

Comments: There are no estimates of multiannual expenditure for the BY+2 period.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Article 42 of the Organic Budget and Fiscal Responsibility Law, programmed multi-year estimates must be included in the Physical and Financial Performance of Programs and Investment Programs. The answer should be A instead of B. En el artículo 42, fracción II, de la Ley Federal de Presupuesto y Responsabilidad Hacendaria se establece que, como parte del procedimiento para la aprobación de la Ley de Ingresos y el Presupuesto de Egresos de la Federación (PEF), se debe entregar el avance físico y financiero de todos los proyectos que se hayan aprobado en el PEF vigente, los cuales son programados de forma multi-anual de conformidad con el periodo que requieran para ser completados. Con base en lo anterior, a más tardar el 30 de junio, el Ejecutivo entrega a la Cámara de Diputados el documento "Avance Físico y Financiero de los Programas y Proyectos de Inversión", disponible en http://www.hacienda.gob.mx/EGRESOS/PEF/programacion/programacion_15/3Avance_Fisico_FinancieroProyectosInversion_Enero-Mayo_2014.pdf Con base en lo anterior, se debe modificar la calificación de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

There are no estimates of multiannual expenditure for the BY+2 period. Therefore, we believe that the rating should be "B."

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Apartados del Decreto de Presupuesto de Egresos 2014. Los links: -Clasificación económica: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/tomoi_gasto.html -Clasificación administrativa: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/tomo_1/tomo_1_i09.pdf -Clasificación funcional: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/tomo_1/tomo_1_i15.pdf

Comments: The Approved Expenditure Budget presents budgetary information for the 3 expenditure classifications: (1) Economic classification. Economic classification for each branch is presented in general terms. Per current expenditure and investment expenditure. Link: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/tomoi_gasto.html Also it is included an economic summary per expenditure destination per budgetary branch. Link: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/html/r02_op1.html (2) Administrative and functional classifications, and classification by sub functions are found in book I of the sections of the 2014 PEF: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/tomo_1/tomo_1_i09.pdf http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/tomo_1/tomo_1_i12.pdf I attach some examples.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Apartados del presupuesto de egresos 2014
http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/02/r02_afpe.pdf

Comments: The sections of the 2014 Approved Expenditure Budget include information by branches and break down the information per each branch. I attach an example for Branch 02 "Office of the President"

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Ley de Ingresos 2014

Comments: The approved Revenue Law presents estimates of budget revenue, both tax and non-tax (pages 1-9). It is still necessary to include the ISR disaggregated by individuals and legal entities.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Ley de Ingresos 2014

Comments: We believe that a relevant classification that should be submitted in the budget revenue figures is the ISR amount disaggregated per individuals and legal entities. That is the reason why, we rated it "B."

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Economic classification groups expenditures according to their economic nature. The analytical volume of the 2015 Executive's Budget Proposal presents are the sources of income for all programs. Also, the Budget Transparency Portal publishes this information as well. For these reasons the answer should be changed from B to A. La clasificación económica, agrupa las previsiones de gasto en función de su naturaleza económica y objeto, en términos de lo que establece la facción III del artículo 28 de la Ley Federal de Presupuesto Responsabilidad Hacendaria y 26 de su Reglamento, incluye los componentes siguientes: a) Objeto de gasto b) Tipo de gasto y c) Fuente de financiamiento, la cual se clasifica en: c.1) Recursos fiscales c.2) Gasto financiado con recursos del BID-BIRF, así como otros financiamientos externos c.3) Contraparte nacional c.4) Ingresos propios. En el Analítico del Proyecto de Presupuesto de Egresos de la Federación 2015 es posible identificar la fuente de financiamiento de todos los programas presupuestarios (http://www.hacienda.gob.mx/EGRESOS/PEF/analiticos/proyecto/Paginas/2015.aspx). Asimismo, en la Sección de Bases de Datos Abiertos del Portal de Transparencia Presupuestaria -PTP (http://transparenciapresupuestaria.gob.mx/en/PTP/Datos_Abiertos) se puede descargar la Base de datos "Proyecto de Presupuesto de la Federación" para el ciclo de recursos 2015.En la columna "V" del archivo descargable identifica la Fuente de Financiamiento del programa presupuestario referido. Cabe mencionar que dentro de la Iniciativa de Ley de Ingresos en su artículo primero, se muestran los montos de los ingresos que percibirá la Federación de los conceptos y en las cantidades estimadas para el año que se presenta, esta desagregación muestra en su primer categoría la estimación de la totalidad de los ingresos para la federación y a continuación, el primer rubro "Impuestos" (contribuciones establecidas en ley que deben pagar las personas físicas y morales que se encuentran en la situación jurídica o de hecho prevista por la misma y que sean distintas de las aportaciones de seguridad social, contribuciones de mejoras y derechos) incluyendo todos sus tipos (Impuestos sobre los ingresos, Impuestos sobre el

patrimonio , Impuestos sobre la produccion, el consumo y las transacciones, Impuestos al comercio exterior, Impuestos sobre Nominas y Asimilables, Impuestos Ecológicos, Accesorios, Otros Impuestos, Impuestos no comprendidos en las fracciones de la Ley de Ingresos causadas en ejercicios fiscales anteriores pendientes de liquidación o pago) de conformidad con el Clasificador por Rubros de Ingresos emitido por el Consejo Nacional de Armonización Contable, en cumplimiento con el artículo tercero transitorio, fracción III de la Ley General de Contabilidad Gubernamental. Por lo anteriormente expuesto, se debe cambiar la valoración de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We believe that a relevant classification that should be submitted in the budget revenue figures is the ISR amount disaggregated per individuals and legal entities. That is the reason why, we rated it "B."

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Ley de Ingresos de la Federación 2014 (LIF 2014) -Sobre los adeudos reconocidos pero no liquidados al 31 de diciembre 2013 (Adefas) el link es: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/generales.html http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/30/r30_afpe30.pdf http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/30/r30_ep.pdf -Sobre los intereses a pagar el link es: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2014/docs/24/r24_afpe242934.pdf

Comments: (1) The federal government's net borrowing requirement is presented in the 2014 Revenue Law approved by Congress. (Page 9, Section 10). Also, section 2 of this documents describes the total amounts authorized both for net domestic debt and external debt for the Federal Government (page 12). (2) The amounts of liabilities from the previous year recognized but not paid or effectively paid are included in the sections of the approved 2014 Expenditure Budget. However, the information presented is the aggregated amount of these liabilities (Adefas) with no disaggregation. The information does not allow us to know what items created these liabilities. (3) Debt interests. This item is included in the sections of the approved 2014 Expenditure Budget. I attach the sheet. Both the net borrowing requirement and the financial cost of the debt are also included in the annexes to the decree of the 2014 expenditure budget. I attach the document (page 37, Annex 1. Branches 24 and 30).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Portal de transparencia presupuestaria (apartado de presupuesto ciudadano). El link:
http://www.transparenciapresupuestaria.gob.mx/ptp/ServletImagen?tipo=pdf&idDoc=887
http://www.transparenciapresupuestaria.gob.mx/ptp/ServletImagen?tipo=pdf&idDoc=934

Comments: In Mexico, for 2014, the Federal Government prepared two citizens' versions of the Eancted Budget, one for the Executive's Budget Proposal (2014 PPEF) and another one for the decree of approved budget (2014 PEF). The basic information that must be included in a citizens budget is included in both documents. The macroeconomic framework to prepare the 2014 PPEF and the main budgetary policies are provided in the 2014 Citizens PPEF. The total expenditure and revenue of the public sector is included in both documents. Contact information is included in both documents and refers people to the budget transparency website, the Twitter account of the Ministry of Finance or Facebook. I attach both 2014 Citizens Budgets. I attach both documents. The following contact email address is provided: trans_presupuestaria@hacienda.gob.mx In addition, the citizens versions include information on the different stages of the budget cycle, federalized expenditure, administrative, functional and economic classifications of public expenditure, among others.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are

undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: - Portal de transparencia presupuestaria. El link: http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=13&group=Presupuesto%3Cbr%3ECiudadano&page=%C2%BFQui%C3%A9n%20y%20c%C3%B3mo?

Comments: Both the citizens version of the 2014 Executive's Budget Proposal and the version of the 2014 Enacted Budget are posted in the Federal Government's transparency website. In addition, there were printed 35,000 issues of the 2014 Citizens PEF and 7,500 of the 2014 Citizens PPEF. Information on the print-run is included at the end of both documents. Posters were also printed including information and the budget and posted in some of the offices of the Federal Government.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This past September 5, 2014, the new Budget Transparency Portal was published El pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuesto#Como_se_aprobo_el_gasto

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Citizens Budget was also sent via email to all taxpayers who met their fiscal obligations. For that purpose, the Under-Secretary of Revenues of the Ministry of Finance, through the Performance Appraisal Unit (UED, by its Spanish acronym), entered into an agreement with the Tax Administration System (SAT, by its Spanish acronym), for all taxpayers who paid their taxes to receive the Citizens Budget and/or the web address to download it via email.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: http://www.transparenciapresupuestaria.gob.mx/work/models/PTP/Presupuestario/pdf/PresupuestoEgresosFederacion2014.pdf

Comments: There is no formal consultation for the public to give their opinion on the information that should be included in the Citizens Budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: There are several channels of communication on inputs for the transparency portal which includes the Citizen's Budget. Via Twitter and Facebook we receive feedback. There are also sections in the transparency portal to submit feedback. For these reasons the answer should be B instead of D. Existen diversos canales de comunicación con la población, a fin de conocer su opinión y comentarios respecto de los contenidos del Portal de Transparencia Presupuestaria, en el que se incluye el Presupuesto Ciudadano. Por ejemplo,durante todo el año se liberan contenidos relacionados con el Presupuesto Ciudadano a través de las cuentas de facebook (Facebook: www.facebook.com/TransparenciaPresupuestaria) y twitter (@tpresupuestaria), y se recibe retroalimentación ciudadana al respecto. Adicionalmente, el Portal de Transparencia Presupuestaria (PTP) en su página principal (www.transparenciapresupuestaria.gob.mx) cuenta con la sección "Registra tu interés" donde a través de un cuestionario dinámico ("Ayúdanos a mejorar") y un cuadro de diálogo con la posibilidad de registrar respuestas abiertas ("¿Con ganas de decirnos algo?"), los usuarios del PTP pueden registrar sus comentarios. Por lo anteriormente expuesto, se debe cambiar la valoración de "D" a "B".

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: As a feedback mechanism for the redesigning and updating of the Citizens Budget, the Ministry of Finance, through the Performance Appraisal Unit (UED) of the Under-Secretary of Revenues, has consulted with various civil society organizations dedicated to budgetary analysis with the aim to improve its content, format and disclosure mechanism.

RESEARCHER'S RESPONSE

There is no formal consultation for the public to give their opinion on the information that should be included in the Citizens Budget. Mechanisms are informal but they do exist. That is why we believe the rating should be "D."

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Portal de Transparencia Presupuestaria http://www.transparenciapresupuestaria.gob.mx/ptp/contenidos/?id=13&group=Presupuesto%3Cbr%3ECiudadano&page=%C2%BFQui%C3%A9n%20y%20c%C3%B3mo? http://www.apartados.hacienda.gob.mx/ptp/cpc/2012/ -Auditoría Superior de la Federación http://www.asf.gob.mx/Default/Index http://www.asf.gob.mx/uploads/89_Principal/Resumenes_para_Ciudadanos_20feb14.pdf Para el Sistema Público de Consulta de Auditorias: http://www.asfdatos.gob.mx/

Comments: (1) The citizens version of the Executive's Budget Proposal (2014 Citizens PPEF) is provided in the planning and discussion stages. (2) The Enacted Budget (2014 Citizens Budget) is provided in the approval stage. (3) The Year-End Report 2013. (4) A report of the revision of the Public account addressed to the citizenship, including the main audits conducted together with the Audit Report. Also in 2013, the Auditor General of the Federation (ASF, by its Spanish acronym) opened a website to conduct queries on historical audits, and information can be downloaded in Excel format. The website is called Public System of Audit Consultation (Sistema Público de Consultas de Auditorías).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This past September 5, 2014, the government published a new Budget Transparency Portal. El pasado 5 de septiembre de 2014 se presentó el nuevo Portal de Transparencia Presupuestaria, en su nueva versión se presentan cambios importantes de interacción entre el usuario y el sitio web, reordenando su contenido e introduciendo aplicaciones interactivas, lo cual permite facilitar la consulta de información y aumentar el interés en la misma. En este sentido, la liga a la que el evaluador hace referencia como fuente ha cambiado por la siguiente: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Presupuesto#Como_se_aprobo_el_gasto

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Regarding item (3) presented by the reviewer, there is a citizens version of the 2013 Public Account, published when this analysis was being conducted.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: - Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública, 1er. Trimestre 2014. http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/14/Paginas/1er_Trimestre_2014.aspx

Comments: The Statistical Appendixes of Public Finances include the 3 expenditure classifications. They appear on pages 5-7 of the appendixes.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Portal de transparencia presupuestaria del Gobierno Federal: www.transparenciapresupuestaria.gob.mx -Informe sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública, 1er. Trimestre 2014. http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/14/Paginas/1er_Trimestre_2014.aspx

Comments: The 2014 Public Finances Annex of the first quarter of 2014, includes the executed amount of multiannual contracts (B120-B132); long-term productive infrastructure projects (pages B133-B166) financial progress of the main budgetary programs (pages B191-B197); poverty reduction programs (B198-B200); among others. The Federal Government's budget transparency website can also be checked.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The new link is http://www.transparenciapresupuestaria.gob.mx/es/PTP/Datos_Abiertos La liga a la que el evaluador hace referencia debe corregirse por la siguiente: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/14/Paginas/1er_Trimestre_2014.aspx o consultar los anexos de los informes trimestrales en http://www.transparenciapresupuestaria.gob.mx/es/PTP/Datos_Abiertos

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The updated Budget Transparency website is: http://www.transparenciapresupuestaria.gob.mx La dirección electrónica actualizada del portal de Transparencia Presupuestaria es: http://www.transparenciapresupuestaria.gob.mx

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública, 1er. Trimestre de 2014. http://www.apartados.hacienda.gob.mx/inf_trim/2014/1er_trim/docs/ane/anefp24.pdf

Comments: Yes, see public finances annex of the 1st 2014 Quarterly Report. There is an example of the main budgetary programs and poverty reduction in the attached document on page B191.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Informe trimestral sobre la Situación Económico, las Finanzas Públicas y Deuda Pública. 1er. Informe Trimestral de 2014 http://www.apartados.hacienda.gob.mx/inf_trim/2014/1er_trim/docs/inf/infit03.pdf

Comments: The information on revenue collected during 2014 is on pages 44-46

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Informe Trimestral sobre la Situación Económica, Finanzas Públicas y Deuda Pública, 1er. Trimestre 2014. En el Apéndice Estadístico de Finanzas Públicas. Aquí el link:
http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/14/Paginas/1er_Trimestre_2014.aspx
http://www.apartados.hacienda.gob.mx/inf_trim/2014/1er_trim/docs/apf/apfp02.pdf

Comments: The first quarterly report of 2014 includes information on tax and non-tax revenue, disaggregated by type of tax or revenue. I attach an example of the data presented in this report.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública, 1er. Trimestre de 2014. El link es: http://www.shcp.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/14/Paginas/1er_Trimestre_2014.aspx http://www.apartados.hacienda.gob.mx/inf_trim/2014/1er_trim/docs/apf/apfp02.pdf

Comments: Quarterly reports do include a comparison of revenue obtained during the first quarter of 2014, together with a comparison of the revenue obtained during the same period of the previous year (2013). They also include a calculation of the actual variation between both years. I attach the revenue sheet (which is the same as the one for the previous question).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Informe Trimestral de la Situación Económica, las Finanzas Públicas y la Deuda Pública. 1er. Trimestre 2014. Apéndice Estadístico de Deuda Pública. El link es: http://www.apartados.hacienda.gob.mx/inf_trim/2014/1er_trim/docs/ape/apedp27.pdf

Comments: The 2014 Statistical Appendix of Public Debt includes 3 estimates on Public Debt for 2014: (1) The net borrowing requirement in the first quarter of 2014, pages 28- 29 (2) The total central government debt stock in the first quarter of 2014, pages 27-28 (3) The payment of interest as of that date (Jan-Mar 2014) pages 39-41 The information include in the report corresponds to the first quarter of 2014. The information of the second quarter is not available yet. Since the 2nd quarter of the current year has not ended yet and once it end (June), 30 calendar days would have to go for the corresponding report to be published.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública. 1er. trimestre 2014. Apéndice Estadístico de Deuda Pública. El link es: http://www.apartados.hacienda.gob.mx/inf_trim/2014/1er_trim/docs/ape/apedp27.pdf

Comments: The "Statistical Appendix of Public Debt" includes information on: (1) Interest rates to be paid for the Federal Government's debt (pages 36-38). (2) maturity profile of the Federal Government's debt (pages 30-33) (3) Whether the Federal Government's debt is domestic or external (page 27) The same information is provided for the public sector. In addition, information on type of interest rate is included (fixed, yield, real rate) / (pages 36-38); profile of creditors (page 43); and the destination of the domestic and external debts (pages 42-43)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: El Reporte de Medio Año no se produce en México de acuerdo a las especificaciones que señala el International Budget Partnership (IBP).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: To prepare the Executive's Budget Proposal, the Ministry of Finance generates a variety of documents looking at the macroeconomic forecast, priority programs, etc. The MOF submits these documents to Congress: Programmatic Structure of the 2015 Executive's Budget Proposal Report on the Fiscal and Physical Progress of Programs January-May 2015 Report on the Fiscal and Physical Progress of Infrastructure Projects January-May 2015 All three reports meet IBP's standard on the Mid-Year Review. It's available here: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx The answer should be switched from D to A. Para la preparación de la Ley de Ingresos y del Presupuesto de Egresos de la Federación, el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria prevé la generación de documentos que incluyan escenarios sobre las principales variables macroeconómicas, estimaciones y objetivos para las iniciativas de Ley de Ingresos y del Presupuesto de Egresos, así como la estructura programática a utilizar. Lo anterior es compatible con la definición del propio IBP sobre la Revisión de Mitad de Año, la cual debe contener "una actualización integral de la implementación del presupuesto, que incluya una revisión de los supuestos económicos que subyacen al presupuesto y un pronóstico actualizado del resultado del presupuesto para el año presupuestario vigente". Dicha definición se encuentra disponible en http://internationalbudget.org/wp-content/uploads/Guide-OBS2012_Final_ESP1.pdf En específico, las previsiones macroeconómicas de medio año, incluyendo la comparación con las expectativas de los Criterios Generales de Política Económica, se presentan en el segundo apartado del "Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de la Ley Federal de Presupuesto y Responsabilidad Hacendaria", disponible en http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf Por lo anteriormente expuesto, se debe modificar la calificación de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

There is no mid-term review in Mexico

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: El Reporte de Medio Año no se produce en México de acuerdo a lo que específica el IBP.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: To prepare the Executive's Budget Proposal, the Ministry of Finance generates a variety of documents looking at the macroeconomic forecast, priority programs, etc. The MOF submits these documents to Congress: Programmatic Structure of the 2015 Executive's Budget Proposal Report on the Fiscal and Physical Progress of Programs January-May 2015 Report on the Fiscal and Physical Progress of Infrastructure Projects January-May 2015 All three reports meet IBP's standard on the Mid-Year Review. It's available here: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx The answer should be switched from D to A. Para la preparación de la Ley de Ingresos y del Presupuesto de Egresos de la Federación, el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria prevé la generación de documentos que incluyan escenarios sobre las principales variables macroeconómicas, estimaciones y objetivos para las iniciativas de Ley de Ingresos y del Presupuesto de Egresos, así como la estructura programática a utilizar. Lo anterior es compatible con la definición del propio IBP sobre la Revisión de Mitad de Año, la cual debe contener "una actualización integral de la implementación del presupuesto, que incluya una revisión de los supuestos económicos que subyacen al presupuesto y un pronóstico actualizado del resultado del presupuesto para el año presupuestario vigente". Dicha definición se encuentra disponible en http://internationalbudget.org/wp-content/uploads/Guide-OBS2012_Final_ESP1.pdf En específico, dentro del informe "Avance Físico y Financiero de los Programas Presupuestarios Enero - Mayo 2014", en la sección de Avance Financiero se incluye el presupuesto aprobado y modificado para la totalidad de los programas presupuestarios.El informe se puede descargar en http://www.hacienda.gob.mx/EGRESOS/PEF/programacion/programacion_15/2.%20Avance%20Fisico%20y%20Financiero%20de%20los%20Programas%20Enero-Mayo%20%202014.pdf Al respecto, cabe mencionar que el "Acuerdo por el que se emiten las normas y metodología para la determinación de los momentos contables de los egresos" emitido por el Consejo de Armonización Contable (disponible en http://www.conac.gob.mx/work/models/CONAC/normatividad/NOR_01_04_003.pdf),define en su artículo 1° fracción VII el momento contable del gasto aprobado como el que refleja las asignaciones presupuestarias anuales comprometidas en el Presupuesto de Egresos y en la fracción VIII define el gasto modificado como el momento contable que refleja la asignación presupuestaria que resulta de incorporar, en su caso, las adecuaciones presupuestarias al presupuesto aprobado. Las adecuaciones presupuestarias se encuentran definidas por la Ley Federal de Presupuesto y Responsabilidad Hacendaria como las modificaciones a las estructuras funcional programática, administrativa, y económica, a los calendarios de presupuesto y las ampliaciones y reducciones al Presupuesto de Egresos o a los flujos de efectivo correspondientes, siempre que permitan un mejor cumplimiento de los objetivos de los programas a cargo de los ejecutores de gasto. La Secretaría de Hacienda y Crédito Público emitió los Lineamientos Normativos y de Operación para la Gestión de las Adecuaciones Presupuestarias, a través de cual establece como responsabilidad de las Dependencias y Entidades del Gobierno Federal justificar las adecuaciones presupuestarias indicando motivación y fundamento, por lo que los cambios entre montos aprobados y modificados cuentan con una motivación y fundamento que no se incluye en el informe de medio año, pero dicha información obra dentro del módulo de adecuaciones presupuestarias de la Secretaría de Hacienda y Crédito Público. Por lo anteriormente expuesto, se debe modificar la calificación de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As said above, no mid-term review is conducted.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: El Reporte de Medio Año no se produce en México.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: To prepare the Executive's Budget Proposal, the Ministry of Finance generates a variety of documents looking at the macroeconomic forecast, priority programs, etc. The MOF submits these documents to Congress: Programmatic Structure of the 2015 Executive's Budget Proposal Report on the Fiscal and Physical Progress of Programs January-May 2015 Report on the Fiscal and Physical Progress of Infrastructure Projects January-May 2015 All three reports meet IBP's standard on the Mid-Year Review. It's available here: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx The answer should be switched from D to B. Para la preparación de la Ley de Ingresos y del Presupuesto de Egresos de la Federación, el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria prevé la generación de documentos que incluyan escenarios sobre las principales variables macroeconómicas, estimaciones y objetivos para las iniciativas de Ley de Ingresos y del Presupuesto de Egresos, así como la estructura programática a utilizar. Lo anterior es compatible con la definición del propio IBP sobre la Revisión de Mitad de Año, la cual debe contener "una actualización integral de la implementación del presupuesto, que incluya una revisión de los supuestos económicos que subyacen al presupuesto y un pronóstico actualizado del resultado del presupuesto para el año presupuestario vigente". Dicha definición se encuentra disponible en http://internationalbudget.org/wp-content/uploads/Guide-OBS2012_Final_ESP1.pdf En específico, dentro del informe "Avance Físico y Financiero de los Programas Presupuestarios Enero - Mayo 2014", en la sección de Avance Físico se cuenta con las clasificaciones administrativa, al incluir el Ramo y la Unidad Responsable, y funcional, al describir incluso la Actividad Institucional de cada programa presupuestario, incluyendo sus montos. El informe se puede descargar en http://www.hacienda.gob.mx/EGRESOS/PEF/programacion/programacion_15/2.%20Avance%20Fisico%20y%20Financiero%20de%20los%20Programas%20Enero-Mayo%20%202014.pdf Por lo anteriormente expuesto, se debe modificar la respuesta de "D" a "B".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As said above, no mid-term review is conducted.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: El Reporte de Medio Año no se presenta en México.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: To prepare the Executive's Budget Proposal, the Ministry of Finance generates a variety of documents looking at the macroeconomic forecast, priority programs, etc. The MOF submits these documents to Congress: Programmatic Structure of the 2015 Executive's Budget Proposal Report on the Fiscal and Physical Progress of Programs January-May 2015 Report on the Fiscal and Physical Progress of Infrastructure Projects January-May 2015 All three reports meet IBP's standard on the Mid-Year Review. It's available here: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx The answer should be switched from D to A. Para la preparación de la Ley de Ingresos y del Presupuesto de Egresos de la Federación, el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria prevé la generación de documentos que incluyan escenarios sobre las principales variables macroeconómicas, estimaciones y objetivos para las iniciativas de Ley de Ingresos y del Presupuesto de Egresos, así como la estructura programática a utilizar. Lo anterior es compatible con la definición del propio IBP sobre la Revisión de Mitad de Año, la cual debe contener "una actualización integral de la implementación del presupuesto, que incluya una revisión de los supuestos económicos que subyacen al presupuesto y un pronóstico actualizado del resultado del presupuesto para el año presupuestario vigente". Dicha definición se encuentra disponible en http://internationalbudget.org/wp-content/uploads/Guide-OBS2012_Final_ESP1.pdf En específico, dentro del informe "Avance Físico y Financiero de los Programas Presupuestarios Enero - Mayo 2014", en la sección de Avance Financiero se incluye el presupuesto aprobado anual y el modificado anual de los programas, al igual que el aprobado en el periodo enero-mayo, modificado enero-mayo y pagado enero-mayo.El informe se puede descargar en http://www.hacienda.gob.mx/EGRESOS/PEF/programacion/programacion_15/2.%20Avance%20Fisico%20y%20Financiero%20de%20los%20Programas%20Enero-Mayo%20%202014.pdf. Por lo anteriormente expuesto, se debe modificar la calificación de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As said above, no mid-term review is conducted.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: El reporte de Medio Año no se presenta en México.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: To prepare the Executive's Budget Proposal, the Ministry of Finance generates a variety of documents looking at the macroeconomic forecast, priority programs, etc. The MOF submits these documents to Congress: Programmatic Structure of the 2015 Executive's Budget Proposal Report on the Fiscal and Physical Progress of Programs January-May 2015 Report on the Fiscal and Physical Progress of Infrastructure Projects January-May 2015 All three reports meet IBP's standard on the Mid-Year Review. It's available here: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx The answer should be switched from D to A. Para la preparación de la Ley de Ingresos y del Presupuesto de Egresos de la Federación, el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria prevé la generación de documentos que incluyan escenarios sobre las principales variables macroeconómicas, estimaciones y objetivos para las iniciativas de Ley de Ingresos y del Presupuesto de Egresos, así como la estructura programática a utilizar. Lo anterior es compatible con la definición del propio IBP sobre la Revisión de Mitad de Año, la cual debe contener "una actualización integral de la implementación del presupuesto, que incluya una revisión de los supuestos económicos que subyacen al presupuesto y un pronóstico actualizado del resultado del presupuesto para el año presupuestario vigente". Dicha definición se encuentra disponible en http://internationalbudget.org/wp-content/uploads/Guide-OBS2012_Final_ESP1.pdf En específico, las actualizaciones sobre las estimaciones de ingreso y la explicación sobre las diferencias entre lo programado se encuentran en la sección II.3.2 del "Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de la Ley Federal de Presupuesto y Responsabilidad Hacendaria", disponible en http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf Por lo anteriormente expuesto, se debe modificar la calificación de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As said above, no mid-term review is conducted.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Mexico

B.

Score: 0

Sources: El Reporte de Medio Año no se produce en México.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: To prepare the Executive's Budget Proposal, the Ministry of Finance generates a variety of documents looking at the macroeconomic forecast, priority programs, etc. The MOF submits these documents to Congress: Programmatic Structure of the 2015 Executive's Budget Proposal Report on the Fiscal and Physical Progress of Programs January-May 2015 Report on the Fiscal and Physical Progress of Infrastructure Projects January-May 2015 All three reports meet IBP's standard on the Mid-Year Review. It's available here: http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf http://www.shcp.gob.mx/EGRESOS/PEF/programacion/Paginas/programacion_presupuestacion_2015.aspx The answer should be switched from B to A. Para la preparación de la Ley de Ingresos y del Presupuesto de Egresos de la Federación, el artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria prevé la generación de documentos que incluyan escenarios sobre las principales variables macroeconómicas, estimaciones y objetivos para las iniciativas de Ley de Ingresos y del Presupuesto de Egresos, así como la estructura programática a utilizar. Lo anterior es compatible con la definición del propio IBP sobre la Revisión de Mitad de Año, la cual debe contener "una actualización integral de la implementación del presupuesto, que incluya una revisión de los supuestos económicos que subyacen al presupuesto y un pronóstico actualizado del resultado del presupuesto para el año presupuestario vigente". Dicha definición se encuentra disponible en http://internationalbudget.org/wp-content/uploads/Guide-OBS2012_Final_ESP1.pdf En específico, las estimaciones de ingreso, desagregadas por categoría, se encuentran en el Anexo II del "Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de la Ley Federal de Presupuesto y Responsabilidad Hacendaria", disponible en http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf Por lo anteriormente expuesto, se debe modificar la calificación de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As said above, no mid-term review is conducted.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: El Reporte de Medio Año no se produce en México.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In the In-Year Reports on Debt, this information is presented for the mid-year. The answer should be switched from D to A. En los Informes sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública se presenta la desagregación de los ingresos a junio de 2014 (incluyendo sus modificaciones). Los ingresos del sector público presupuestario de los Informes se pueden consultar en http://www.apartados.hacienda.gob.mx/inf_trim/2014/2do_trim/docs/02aefp/aefp02.pdf Así, la información presentada, al incluir la información consolidada a junio, no cumple con las funciones de un informe al interior del año, sino de medio año. Con base en lo expuesto anteriormente, se debe modificar la calificación de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As said above, no mid-term review is conducted.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: El Reporte de Medio Año no se produce en México.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In the In-Year Reports on Debt, this information is presented for the mid-year. The answer should be switched from D to A. En los Informes sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública, específicamente en los Anexos de Deuda Pública se presenta la evolución de los saldos de la deuda, interna y externa, para el primer semestre de 2014. La información se puede consultar en http://www.apartados.hacienda.gob.mx/inf_trim/2014/2do_trim/docs/03aedp/aedp03.pdf y http://www.apartados.hacienda.gob.mx/inf_trim/2014/2do_trim/docs/03aedp/aedp05.pdf Junto con dicha información, en la sección de "Apéndice Estadístico de Deuda Pública" se incluye el desglose de la composición de la misma, al incluir las amortizaciones, costo de la deuda y su saldo histórico. Dicho Apéndice se puede consultar a través de la liga http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/ITSSEFPDP/14/Paginas/2do_trim_2014.aspx Así, la información presentada, al incluir la información consolidada a junio, cumple con las funciones de un informe de medio año. Con base en lo expuesto anteriormente, se debe modificar la calificación de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

As said above, no mid-term review is conducted.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Cuenta Pública de la Hacienda Pública Federal 2013; Tomo I; Gastos Presupuestarios. http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t1/RGE.411.05.04.vd.pdf

Comments: The Year-End Report presents the figure of the total net effectively executed expenditure in the year (in this case the most recent figure is for 2013); as well as the budget adjustments in the year; and the figure approved in the Expenditure Budget. I attach the document. See pages 3-4, 6-10. A narrative discussion is also provided, however, this discussion is too general and it does not explain the reasons of the budgetary adjustments made during the budget year. Therefore, it is not clear that these adjustments are related to the performance indicators o the meeting of set goals. Actually, the reason for the budgetary adjustments is not clear. This aspect could be improved, made transparent, more information could be provided to facilitate audits and achieve a better budget year and a better control of the budgetary expenditure.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The accord on norms and methodology on expenditure accounting published by the National Accounting Council available here: http://www.conac.gob.mx/work/models/CONAC/normatividad/NOR_01_04_003.pdf. Adjustments to the budget are already classified in the Organic Budget and Fiscal Responsibility Law. With this in mind, the answer should be switched from B to A. Al respecto, cabe mencionar que el "Acuerdo por el que se emiten las normas y metodología para la determinación de los momentos contables de los egresos" emitido por el Consejo de Armonización Contable (disponible en http://www.conac.gob.mx/work/models/CONAC/normatividad/NOR_01_04_003.pdf),define en su artículo 1° fracción VII el momento contable del gasto aprobado como el que refleja las asignaciones presupuestarias anuales comprometidas en el Presupuesto de Egresos y en la fracción VIII define el gasto modificado como el momento contable que refleja la asignación presupuestaria que resulta de incorporar, en su caso, las adecuaciones presupuestarias al presupuesto aprobado. Las adecuaciones presupuestarias se encuentran definidas por la Ley Federal de Presupuesto y Responsabilidad Hacendaria como las modificaciones a las estructuras funcional programática, administrativa, y económica, a los calendarios de presupuesto y las ampliaciones y reducciones al Presupuesto de Egresos o a los flujos de efectivo correspondientes, siempre que permitan un mejor cumplimiento de los objetivos de los programas a cargo de los ejecutores de gasto. La Secretaría de Hacienda y Crédito Público emitió los Lineamientos Normativos y de Operación para la Gestión de las Adecuaciones Presupuestarias, a través de cual establece como responsabilidad de las Dependencias y Entidades del Gobierno Federal justificar las adecuaciones presupuestarias indicando motivación y fundamento, por lo que los cambios entre montos aprobados y modificados cuentan con una motivación y fundamento que no se incluye en el informe de medio año, pero dicha información obra dentro del módulo de adecuaciones presupuestarias de la Secretaría de Hacienda y Crédito Público. Con base en lo anteriormente expuesto, se debe modificar la calificación de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We agree to change the rating to "A."

IBP COMMENT

The question is asking about compliance with international best practice not national laws. The answer is B.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Cuenta de la Hacienda Pública Federal 2013 Tomo II; Estado Analítico del ejercicio Presupuesto de Egresos clasificación administrativa " " " " " " económica y objeto del gasto " " " " " " funcional-prográmatica " " " " " " funcional aministrativa " " " " " " funcional El link es: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoii.html

Comments: It is important to mention that for the first time in 2013, the public account figures are available both in Excel and PDF

formats. This makes work and analysis easier with data. I attach examples including the different expenditure classifications.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Cuenta de la Hacienda Pública Federal 2013. El link es: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/t3_informacion_programatica.html

Comments: Book III of the 2013 Year-End Report, in the programmatic information section, provides information for all branches of the Executive Branch per Ministry, broken down by their main programs. I attach an example for the Ministry of Social Development. The programmatic information of the Legislative Branch is included in Book IV; information of the Judicial Branch in Book V: autonomous bodies in Book VI, among others. I attach an example of this too.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Cuenta de la Hacienda Pública Federal 2013. Dentro del Tomo I; Ingresos Presupuestarios. El link es: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t1/RGE.310.05.03.vd.pdf

Comments: The 2013 Year-End Report provides the differences between the estimated levels of tax collection or public sector revenues collection, and the actual figures by the end of 2013. The narrative discussion can be found on page 2. On page 3 there is a table of public sector ordinary budget revenue with comparisons between approved revenue and actually collected revenue during the year. On page 4 there are shown figures for excess revenues.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Cuenta de la Hacienda Pública Federal 2013 En el Tomo I (ingresos presupuestarios) y en el Tomo II (Estado Analítico de Ingresos). El link: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t1/RGE.310.05.03.vd.pdf http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t2/GF.02.01.01.vd.pdf

Comments: The information on revenues is presented separately for tax and non tax revenues in the 2013 public account. See pages 3, 8, 9, 12, 14, 15 and 16.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Cuenta de la Hacienda Pública Federal 2013 Tomo I (ingresos presupuestarios) http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoi.html

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Section Budget Revenues of Volume I of the Year-End Report presents this information starting on page 7. Individual revenue sources are present here. The answer should be switched from B to A. En el Tomo I "Resultados Generales" de la Cuenta de la Hacienda Pública Federal 2013, en específico en la sección "Ingresos presupuestarios" disponible en http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoi.html, a partir de la Evolución de los Ingresos desagregada, comenzando por el Gobierno Federal, es decir, de la página 7 en adelante, se desglosan las fuentes individuales de ingreso. Incluso viene el desglose de las fuentes individuales de ingresos tributarios y no tributarios, el desglose de impuestos especiales y de lo correspondiente a la recaudación federal participable. Por tanto, se recomienda modificar la valoración de "B" a"A".

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Section 2013 Year End Report Budget Revenues include broken down sources of revenues during said fiscal year (taxes, rights, benefits, products, improvement contributions). Regarding that, oil and non oil revenues are broken down, as well as the justification of their variation (although said explanation could be longer). The budgetary revenues section of the 2013 Federal Year End Report (CHPF, by its Spanish acronym) includes the different sources of revenue, both tax and non-tax. Reference website: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoi.html

RESEARCHER'S RESPONSE

There is no disaggregated information on the income tax for individuals and legal entities. The disaggregated main sources of VAT are not included either. The explanation of tax revenue is brief. It could be improved since it is the public account, the document prepared at the close of the year which explains what happened during the fiscal year. That is why we believe the rating should be "B."

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Cuenta de Hacienda Pública Federal 2013, Tomo I (Deuda Pública) y Tomo II (Información de Deuda Pública) El link es: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t1/RGE.210.05.05.vd.pdf

Comments: The 2013 Year-End Report presents broad information on the public debt. Examples: -Public debt maturity profile -Amount of domestic and external debt -Balance of Federal Government's debt as of December 31, 2013 -Interest rates on the debt (debt contracting terms) -Financial cost of the debt However, there is no comparison with the figures approved in the Enacted Budget and the actually recorded figures. These data are presented only for the financial cost of the debt.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Volume I of the 2013 Year-End Report presents this information in the Public Debt section. There is a comparison with Law on Revenues. Given that, the answer should be switched from D to C. En el Tomo I "Resultados Generales" de la Cuenta de la Hacienda Pública Federal 2013, específicamente en el apartado "Deuda pública", disponible en http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoi.html se especifica que "[e]l endeudamiento neto externo fue del orden de 8 mil 946.7 millones de dólares, monto que aun cuando resultó mayor a los 7 mil millones aprobados en el Artículo 2 de la Ley de Ingresos de la Federación, fue consistente con lo establecido en el mismo ordenamiento, al autorizar al Ejecutivo Federal y las entidades de control directo a contratar obligaciones constitutivas de deuda pública externa adicionales a lo estipulado, siempre que el endeudamiento neto interno fuera menor al aprobado en el citado artículo o en el presupuesto de las entidades respectivas, en un monto equivalente al de dichas obligaciones adicionales". Sobre la deuda interna, en el mismo documento se establece que "la instrumentación de la política de crédito público interno del Gobierno Federal fue congruente con el techo de endeudamiento interno neto de hasta 485 mil millones de pesos autorizado mediante la reforma del primer párrafo del Artículo 2 de la Ley de Ingresos de 2013, contenida en el Decreto por el que se expide la Ley de Ingresos de la Federación para el Ejercicio Fiscal de 2014, publicado en el Diario Oficial de la Federación el 20 de noviembre de 2013". Por lo anteriormente expuesto, se debe modificar la calificación de "D" a "C".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

On page 7 of the general book of the 2013 public account, there is information on the external debt and the additional amount approved in the year, and it is compared to what was approved in the Federal Revenue Law. We agree to change the rating to "C."

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: -Cuenta de la Hacienda Pública Federal 2013; Tomo I (Panorama Económico) El link es: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoi.html

Comments: The 2013 Year-End Report includes a comparison of some of the macroeconomic variables approved in the 2013 PEF and the figures actually recorded. This information is provided for: (1) inflation rate, (2) oil price, and (3) GDP actual growth. However, this comparison is not included for nominal GDP or interest rates. There is also narrative discussion on changes. See pages 2-5

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Volume I of the Year End Report presents this information comparing the projected variable and the actual result. For this reason, the answer should be switched from C to A. Dentro de la Cuenta Pública, existe una sección en el Tomo I que incorpora en su primer documento el Panorama económico, dentro del cual se analiza el comportamiento previo de la variable, la proyección y el comportamiento presentado durante el ciclo presupuestario. Los aspectos que analiza dicho documento son: •Marco del escenario macroeconómico •Cambios en el escenario macroeconómico •Panorama general •Actividad económica, empleo y precios •Política monetaria, cambiaria y financiera •Evolución de las principales variables financieras •Sector externo El panorama económico de la Cuenta Pública puede ser localizado en: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoi.html Por lo anteriormente expuesto, se debe cambiar la valoración de “C” a “A”.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The 2013 Year-End Report includes a comparison of some of the macroeconomic variables approved in the 2013 PEF and the figures

actually recorded. This information is provided for: (1) inflation rate, (2) oil price, and (3) GDP actual growth. However, this comparison is not included for nominal GDP or interest rates. There is also narrative discussion on changes. See pages 2-5. Since there is no comparison (between the original estimate for the fiscal year and the recorded result) between all the variables requested by the 2015 OBI, we believe the rating should be "C."

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Cuenta de la Hacienda Pública Federal 2013; Tomo III (Información programática); se selecciona un informante y luego "Análisis de cumplimiento de indicadores" y "Análisis del presupuesto de egresos y vinculación con las metas y objetivos de la planeación nacional". El link es: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t3/PEJ.03.01.02.20.vd.pdf http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t3/PEJ.03.03.01.20.vd.pdf

Comments: The 2013 Year-End Report includes information on the non-financial indicators of the programs of each administrative branch, as well as the comparison of the goal and the result achieved. This can be found in Volume III, Executive Branch. I attach an example for the Ministry of Social Development. Volumes IV, V, and VI include in the section Analysis of Indicators the data corresponding to the programs and entities that boast performance indicators. However, there is no explanation on the differences between the goal of the non-financial indicator and the results achieved.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Cuenta de la Hacienda Pública 2013. Tomo III, IV, V y VI. Análisis de Indicadores para Resultados.
http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/t3_informacion_programatica.html
http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t3/PEJ.03.03.01.20.vd.pdf
http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t6/CND.03.03.02.vd.pdf
http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t5/TFE.03.03.02.vd.pdf

Comments: The programs that boast indicators present the comparison of the original goal and the result achieved in the year. I attach an example for the Ministry of Social Development. However, there is no explanation on the differences between the goal and the results achieved.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Cuenta de la Hacienda Pública Federal 2013; Tomo III (Información programática); Análisis de cumplimiento de indicadores. http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t3/PEJ.03.03.01.20.vd.pdf

Comments: It does include approved funds for the poverty reduction programs as well as the results achieved in the year and their comparison to the set goal. However, there is no explanation on why the goal was or was not met. I attach three examples: (1) for the Ministry of Social Development; (2) Public Education; (3) Health. Since they are some of the Ministries that due to their nature boast various programs to fight poverty.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: Cuenta de la Hacienda Pública Federal 2013; Tomo II (Estado Analítico de Ingresos); Tomo I (ingresos presupuestarios); y Tomo I (Deuda Pública) http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoii.html http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoi.html http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t1/RGE.210.05.05.vd.pdf

Comments: Extra-budgetary funds are characterized for being special funds that are not included in the budget, therefore, they can show greater irregularities due to their different characteristics. In some cases, they could be items that are not audited and in other cases they could be public funds that do not follow the same tax regulations as the rest of the item included in the budget. The most common

examples of these funds are: social security funds; and pensions. However, there are other examples such as: funds for revenue derived from the extraction of natural resources like oil; "aid or resources derived from foreign donors" funds; "secret funds;" among others. In Mexico, these funds are not that clear. That is because social security and pensions are listed in the expenditure budget. The same is the case for the fund for revenue derived from oil revenue; and the financing from international donors such as the World Bank and the IDB. However, although these concepts are included in the expenditure budget of each year, often the information to audit them is brief and insufficient according to the latest report from the Auditor General of the Federation (2012). Such is the case of excess revenue and its allocation. They do not include disaggregated information per budgetary key for a high percentage of these resources (almost 86% of these funds did not make information on their budgetary key publicly available, which made them harder to audit). The same is the case with the resources our country receives from foreign donors (international financial organizations). National entities do not present disaggregated information of the loans received and the results achieved with those resources are not known, etc. This information is very general, such as: the destination of these loans were projects to increase productivity. (See page 6 and page 20 of the public debt report). The information presented in the public account is insufficient to conduct a complete audit of these items.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: All revenues and expenditures are in the Enacted Budget. Throughout the year, the revenue generated from oil is presented in In-Year Reports. According to Mexican law, extra-budgetary funds do not exist in the country. The answer should be E. Todos los recursos que se aprueban en la LFI, tienen una correspondencia con el PEF, que mediante la estructura programática con la que cuenta México es posible identificar todos los recursos aprobados por programa presupuestario (o fondo), en sus clasificaciones administrativa, económica y funcional. En este sentido, el PEF incluye los recursos que se destinan a la seguridad social, así como los montos derivados de derechos que se cobran por la extracción de hidrocarburos (Ramo General 23 del PEF). Durante el transcurso del año, a través de los informes trimestrales y al final del ejercicio fiscal, a través de la Cuenta Pública, se presenta la información de los recursos ejercidos, los cuales sujetos de ser fiscalizados por la Auditoría Superior de la Federación (ASF). Cabe señalar que desde el año 2000 el PEF no incluye recursos para el Programa Erogaciones Contingentes, correspondiente a la partida secreta a que se refiere el artículo 74, fracción IV, párrafo cuarto, de la Constitución Política de los Estados Unidos Mexicanos (Art. 4 Fracc. I, Decreto del PEF 2014). Por lo tanto, el caso mexicano no se ajusta a la definición del FMI (numeral 2.82, 28) para el término “fondos [entidades] extraprespuestarios”, por lo que se considera que debe cambiarse la valoración de C a E (No aplica).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

See the answer to the questions on extra-budgetary funds. However, according to the definition the IBP gives to these funds, there are several trust funds that meet the requirements to be considered "extra-budgetary" resources, especially when there is insufficient information suitable for discretional practices. Therefore, we believe the rating should be "D."

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Cuenta de la Hacienda Pública Federal 2013; Tomo II (Información contable)
http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/html/tomoii.html

Comments: I attached the documents.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Informe del Resultado de la Fiscalización Superior de la Cuenta Pública 2012. Ver pag. 12; 19-20; 240-242

Comments: The Auditor General of the Federation (ASF, by its Spanish acronym) audits the Year-End Report conducting the following audits: (1) Financial and Compliance (goal: determining the manner and terms in which revenues were collected recorded and managed, as well as verifying the compliance with the applicable regulation, among many other; (2) Physical investments (goal: verifying that public investments were approved and that resources we correctly used); (3) Performance (goal: knowing whether public entities met their objectives, goals and attributions, among other); Forensic (goal: reviewing processes, facts and evidence for the detection of alleged wrongdoings), Also, there are public policies evaluations and studies. For the revision of the 2012 Public Account (the latest revision as of this date), the Auditor General of the Federation conducted the 3 types of audits. In particular, 1,173 revisions were conducted that year: 527 (44.9% were financial and compliance audits; 478 (40.8%) were performance audits; 141 (12%) were federal physical investment audits, and 17 (1.4%) were forensic audits. Also, 8 public policies evaluations (0.7%) and 2 studies (0.2%) were conducted, the former aimed at diagnosing and evaluating the operation of the Federal Government's internal control, and the latter related to the strength of the integrity culture in public service.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Informe de la Revisión de la Fiscalización Superior de la Cuenta Pública 2012. Ver pag. 19-20. Así como, pag. 239-244

Comments: The mandate of the Auditor General of the Federation (ASF) is to audit a sample of the public expenditure and the public revenue each year. Therefore, the ASF annually prepares an Annual Audit Plan (PAAF, by its Spanish acronym), which includes various issues and which is prepared through a process to guarantee that the composition of this plan is comprehensive and relevant. The accountable universe is analyzed and based on macroeconomic, budgetary, financial, and programmatic studies of public finances, the goals of the greatest relative importance are identified. Also, a medium-term auditing map is prepared to catch the relevant issues in the achievement of the National Development Plan (PND). It is also used to include the greatest interest issues in the national agenda. Objects and individuals subject to audit are decided using quantitative criteria (such as the importance of their expenditure o revenue in the total), and qualitative (such as gravity and importance of the issues, among others). In 2012, the audited sample was estimated in 33.2% of the total revenue and 22.0% of the net expenditure of the budgetary public sector (page 19, 2012 Public account revision report). From a total 338 audit subjects (public entities; states, municipalities and DF; and higher education institutions), 163 were audited in 2012. This accounted for 48,2% of the coverage. The mandate of the ASF is to audit a sample of the total of public revenue and expenditure. Therefore, we believe it complies with the applicable law. The percentage of expenditure or revenue that should be audited is not established in the Federal Oversight And Accountability Law nor in the Constitution (two of the main legal frameworks that regulate the work of the ASF).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's

mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: -Ley de Fiscalización y Rendición de Cuentas de la Federación. Ver pag. 2 y 3 (entidades fiscalizadas) -Informe del Resultado de la Fiscalización Superior de la Cuenta Pública 2012: http://www.asf.gob.mx/Trans/Informes/IR2012i/Paginas/Master.htm

Comments: One type of extra-budgetary funds are trust funds and public funds, both items are subject to audit from the Auditor General of the Federation when managing federal public resources. See section 2, Paragraph IX of the Federal Oversight And Accountability Law. The ASF audits some public trust funds every year (one sample).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: All revenues and expenditures are accounted for the Enacted Budget. Mexico has no extra-budgetary funds. The answer should be E. Todos los recursos que se aprueban en la LFI, tienen una correspondencia con el PEF, que mediante la estructura programática con la que cuenta México es posible identificar todos los recursos aprobados por programa presupuestario (o fondo), en sus clasificaciones administrativa, económica y funcional. En este sentido, el PEF incluye los recursos que se destinan a la seguridad social, así como los montos derivados de derechos que se cobran por la extracción de hidrocarburos (Ramo General 23 del PEF). Durante el transcurso del año, a través de los informes trimestrales y al final del ejercicio fiscal, a través de la Cuenta Pública, se presenta la información de los recursos ejercidos, los cuales sujetos de ser fiscalizados por la Auditoría Superior de la Federación (ASF). Cabe señalar que desde el año 2000 el PEF no incluye recursos para el Programa Erogaciones Contingentes, correspondiente a la partida secreta a que se refiere el artículo 74, fracción IV, párrafo cuarto, de la Constitución Política de los Estados Unidos Mexicanos (Art. 4 Fracc. I, Decreto del PEF 2014). Por lo tanto, el caso mexicano no se ajusta a la definición del FMI (numeral 2.82, 28) para el término “fondos [entidades] extraprespuestarios”, por lo que se considera que debe cambiarse la valoración de C a E (No aplica).

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Extra-budgetary funds do not need to be trust funds. It is likely that some of them may be a specific budget item. Also, the auditing of said funds depends on the installed capacity of the Auditor General of the Federation (ASF, by its Spanish acronym), directly related to its budget, as well as the priorities set by the Chamber of Deputies, and reflected in the Annual Audits, Visits and Inspections Program of the ASF.

RESEARCHER'S RESPONSE

The ASF commented that approximately 60.5% of the funds and trust funds are audited.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Auditoría Superior de la Federación. El link es: http://www.asf.gob.mx/Trans/Informes/IR2012i/Paginas/Master_Ejecutivo.htm

Comments: The latest annual audit report (2012 Public Account) includes (1) an Executive Report of the Audit Results (document attached). As well as citizens summaries of the main audits.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: No se realiza este documento.

Comments: The Federal Executive Branch and other audited entities do not issue reports including the steps they have taken to settle, correct, modify, and solve the recommendations or irregularities found by the ASF.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The SAI publishes recommendations on audit findings and also keeps track of these recommendations. The answer should be switched from D to A. De conformidad con el artículo 79, fracción II, párrafo sexto, de la Constitución Política de los Estados Unidos Mexicanos, y 30, párrafo segundo, de la Ley de Fiscalización y Rendición de Cuentas de la Federación, la Auditoría Superior de la Federación (ASF) hace entrega a la Cámara de Diputados del "Informe para la Honorable Cámara de Diputados del Estado que Guarda la Solventación de Observaciones y Acciones Promovidas a las Entidades Fiscalizadas" (Informe), el cual esta conformado conformado por: a) Comparativo entre el estado de trámite actual de las acciones promovidas y el reportado al corte b) Resumen del estado de trámite de las Recomendaciones (R), Recomendaciones al Desempeño (RD), Solicitudes de Aclaración (SA) y Promociones del Ejercicio de la Facultad de Comprobación Fiscal (PEFCF) c) Resumen del estado de atención y solventación [por parte del Ejecutivo] de las acciones emitidas que

implican probables responsabilidades: Pliegos de Observaciones (PO), Promociones de Responsabilidades Administrativas Sancionatorias (PRAS), Procedimientos para el Fincamiento de Responsabilidades Resarcitorias (FRR) y Denuncias de Hechos (DH) d) Resumen de las recuperaciones derivadas de la fiscalización superior de la Cuenta Pública A través de dicho Informe, se pone a disposición del público las medidas que ha implementado el Ejecutivo para atender las recomendaciones realizadas por la ASF. Por lo expuesto anteriormente, se debe cambiar la calificación de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Federal Executive Branch and other audited entities do not issue reports including the steps they have taken to settle, correct, modify, and solve the recommendations or irregularities found by the ASF.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Sistema Público de Consulta de Auditorías http://www.asfdatos.gob.mx/ Portal de la Auditoría Superior de la Federación (Impacto de la labor de la ASF). El link: -http://www.asf.gob.mx/Section/47_Impacto_de_la_labor_de_la_ASF Estado de las denuncias penales 1998-2011 -http://www.asf.gob.mx/Section/65_Denuncias_penales

Comments: Through the new website of the ASF, "System of Public Consultation of Audits" ("Sistema de Consulta Pública de Auditorías"), this institutions reports on the number of audits conducted to a public entity, as well as the type and number of observations and recommendations or actions conducted by the ASF. And the status of proceedings of each action or observation, as well as the amount of the clarified and pending recoveries as of that date. Furthermore, the ASF website includes a list of public servants penalized through a compensating procedure; an opinion on the report of the recoveries received from 2001 to 2014; and a table showing the status of the criminal complaints filed by the ASF in the 1998-2011 public accounts (http://www.asf.gob.mx/Section/65_Denuncias_penales). This information (including the new public consultation of audits website) are steps forward in auditing. However, information could be further improved. An example would be to prepare brief summaries or a table including observations, recommendations, and actions taken by the ASF that have not been met and explain the cause simply and briefly. This would be useful to underline obstacles. It would help identify bottlenecks in the auditing and accountability process. It is necessary to keep improving information and data regarding the auditing process.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Complying with the Auditing and Accountability Laws, the SAI publishes reports on the progress of recommendations. The answer should be A instead of B. El artículo 30 de la Ley de Fiscalización y Rendición de Cuentas de la Federación mandata a la Auditoría Superior de la Federación (ASF) a publicar el "Informe para la Honorable Cámara de Diputados del estado que guarda la solventación de observaciones y acciones promovidas a las entidades fiscalizadas" que deriven de los resultados de las auditorías practicadas. El informe es semestral y es presentado a más tardar los días 1 de los meses de mayo y noviembre de cada año, con los datos disponibles al cierre del primer y tercer trimestres del año, respectivamente. El informe se encuentra disponible en: http://www.asf.gob.mx/Trans/Informes/Camara_Diputados/2014/300914/index.html Aunado a lo anterior, en 2014 la ASF, como parte de sus esfuerzos de mejora continua, ha implementado un mecanismo de documentación del impacto positivo que tiene la fiscalización superior. Para ello ha contactado a los organismos auditados y solicitado la colaboración de los mismos para responder un cuestionario en línea (http://www.asf.gob.mx:8080) que permita conocer beneficios de carácter financiero, así como beneficios de tipo cualitativo. Los resultados del ejercicio descrito estarán disponibles en febrero de 2015. Así, al incluir información no solamente de las acciones emprendidas por el ejecutivo, sino de todas las entidades que han recibido observaciones. Por lo anteriormente expuesto, se debe cambiar la valoración de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We agree to change the rating to "A."

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: -Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH)

Comments: In Mexico, the Chamber of Deputies boasts the Center for Public Financial Studies (Centro de Estudios de las Finanzas Públicas - CEFP). The Organic Law of the Congress establishes that the Chamber shall have various centers for studies, including the Public Financial one. Every year, the CEFP conducts an analysis of the economic package, including the Revenue Law, the Expenditure Budget and Fiscal Miscellaneous Measures (if any). However, although the staff of the center has been able to train and deepen the study of each budget, the head of the center is replaced every three year, which implies a turnover in certain key positions. Generally, the head of the

center is member of a political party, depending on the political negotiations of each legislature. Although the center has the obligation to respond to the petitions of all deputies of all parties, it has a particular affinity to certain political interests. The Federal Budget and Treasury Responsibility Law (LFPRH, section 42, paragraph IX) establishes that the CEFP shall support the Chamber of Deputies in the budgetary process. In addition, each parliamentary faction has advisors or, in some cases foundations aimed at providing deputies analysis and information on budgetary issues. The professionalization of the Center could be improved if it is set aside from political swings. However, the practice has shown that many deputies are not aware of the details of the operation of the budgetary process or the budget. There is a lack of preparation on these issues. Although the Center for Public Financial Studies is aimed at advising legislators, this organization would work better if it were not subject to political swings. At best, it should be independent, a research organization isolated from political pressures or affinities.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The question is asking whether such an office exists. This office has 5 directorates. For this reason the answer should be switched from B to A. La pregunta se refiere a si existe alguna oficina o unidad especializada en investigación presupuestaria asociada al legislativo y, como se menciona en la propia respuesta, en el artículo 49 de la Ley Orgánica del Congreso General de los Estados Unidos Mexicanos se establece que la Cámara de Diputados contará con los centros de estudios de finanzas públicas, de estudios de derecho e investigaciones parlamentarias, de estudios sociales y de opinión pública, de estudios para el desarrollo rural sustentable y la soberanía alimentaria, y de estudios para el adelanto de las mujeres y la equidad de género, adscritos a la Secretaría de Servicios Parlamentarios, por lo que se trata de capacidad interna. En específico quien realiza los análisis sobre el preupuesto desde 1999 es el Centro de Estudios de Finanzas Públicas (CEFP), el cual cuenta con cinco direcciones de área y una coordinación técnica que dan cumplimiento a sus funciones. Entre dichas funciones destaca el análisis del Proyecto de Presupuesto de Egresos de la Federación, de la Iniciativa de Ley de Ingresos, de los Criterios Generales de Política Económica, y de los Informes Trimestrales sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública presentados por el Ejecutivo. Asimismo, el CEFP elabora los análisis, proyecciones y cálculos requeridos por las comisiones, además de las valoraciones de impacto presupuestario de las iniciativas de ley o de decreto presentadas por los diputados. Por lo anteriormente expuesto, se debe cambiar la valoración de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

In Mexico, the Chamber of Deputies boasts the Center for Public Financial Studies (Centro de Estudios de las Finanzas Públicas - CEFP). The Organic Law of the Congress establishes that the Chamber shall have various centers for studies, including the Public Financial one. Every year, the CEFP conducts an analysis of the economic package, including the Revenue Law, the Expenditure Budget and Fiscal Miscellaneous Measures (if any). However, although the staff of the center has been able to train and deepen the study of each budget, the head of the center is replaced every three year, which implies a turnover in certain key positions. Generally, the head of the center is member of a political party, depending on the political negotiations of each legislature. Although the center has the obligation to respond to the petitions of all deputies of all parties, it has a particular affinity to certain political interests. The Federal Budget and Treasury Responsibility Law (LFPRH, section 42, paragraph IX) establishes that the CEFP shall support the Chamber of Deputies in the budgetary process. In addition, each parliamentary faction has advisors or, in some cases foundations aimed at providing deputies analysis and information on budgetary issues. The professionalization of the Center could be improved if it is set aside from political swings. However, the practice has shown that many deputies are not aware of the details of the operation of the budgetary process or the budget. There is a lack of preparation on these issues. Although the Center for Public Financial Studies is aimed at advising legislators, this organization would work better if it were not subject to political swings. At best, it should be independent, a research organization isolated from political pressures or affinities. Due to all of the above, we believe the answer should still be "B".

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: -Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH, art. 42)

Comments: Formally, the law does not include the pre-discussion figure about the Executive Budget Proposal that the Executive Branch shall send to the Legislative Branch for the following year. In practice, the discussion starts on September 8, when the economic package is submitted, including the Revenue Law, the Executive Budget Proposal, and the General Criteria of Economic Policy. However, the LFPRH does establish that the SHCP shall send a document to Congress before April 1, including the following data, the "Pre-Criteria": (1) main goals for the Law of Revenue and Expenditure Budget for the following year, (2) scenarios on macroeconomic variables for the following year (inflation, growth, interest rate, oil price, etc.), (3) scenarios on the total amount of the Budget and its deficit, and (4) priority programs and their amounts. Also, the SCHP reports on physical and financial progress of all projects and programs that have been approved in the current Enacted Budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: According to Article 42 of the Organic Budget and Fiscal Responsibility Law, the Pre-Budget Statement needs to be submitted to the legislature on April 1st. The Parliamentary Budget Office analysis this document and presents to the legislators for their review. The answer should be C instead of D. De acuerdo con el artículo 42, fracción I, de la Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH), para la aprobación de la Ley de Ingresos de la Federación (LIF) y del Presupuesto de Egresos de la Federación (PEF), el Ejecutivo debe presentar al Congreso de la Unión, a más tardar el 1 de abril, un documento en el que se incluyan los principales objetivos para la LIF y PEF del próximo año; los escenarios sobre las principales variables macroeconómicas; los escenarios sobre el monto total del PEF, incluyendo su déficit o superávit, así como la enumeración de programas prioritarios y sus montos. Dicha información se encuentra pública a través del "Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de la Ley Federal de Presupuesto y Responsabilidad Hacendaria", disponible en http://www.hacienda.gob.mx/POLITICAFINANCIERA/FINANZASPUBLICAS/info_relativa_2/Precriterios_2014_140331c.pdf Una vez recibido el documento, el Congreso de la Unión analiza la información proporcionada por el Ejecutivo. Para ello, el artículo 49 de la Ley Orgánica del Congreso General de los Estados Unidos Mexicanos establece que la Cámara de Diputados contará con diversos centros de estudios, entre los que se encuentra el Centro de Estudios de Finanzas Públicas (CEFP), el cual, de acuerdo con el artículo 42 del Estatuto de la Organización Técnica y Administrativa y del Servicio de Carrera de la Cámara de Diputados, tiene entre sus funciones "[a]nalizar las iniciativas de presupuesto, Ley de Ingresos, leyes fiscales y Criterios Generales de Política Económica que presente el Ejecutivo a la Cámara". Con base en ello, el CEFP elabora estudios detallados sobre la información presentada por el Ejecutivo, incluyendo la referente al artículo 42, fracción I, de la LFPRH. En específico, se trata del "Análisis del Documento Relativo al Artículo 42 Fracción I de la Ley Federal de Presupuesto y Responsabilidad Hacendaria", el cual, una vez realizado, se difunde en la liga http://www.cefp.gob.mx/publicaciones/documento/2014/mayo/cefp0042014.pdf Aunado a ello, el CEFP genera un resumen ejecutivo, mismo que se da a conocer a todos los diputados para su estudio, a través de su publicación en la Gaceta Parlamentaria, la cual, de acuerdo con el artículo 3, numeral 1, fracción VII del Reglamento de la Cámara de Diputados, se define como "la publicación a través de la cual se difunden las actividades, comunicaciones, documentos o acuerdos que tienen que ver con la Cámara". Para 2014, la publicación de los "Principales Aspectos de las Finanzas Públicas del documento relativo al Artículo 42 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria" se realizó el 9 de abril de 2014 y se encuentra disponible en

http://gaceta.diputados.gob.mx/Gaceta/62/2014/abr/mg001-20140409.pdf Por lo anteriormente expuesto, se debe modificar la valoración de "D" a "C".

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Before the Federal Executive Budget Proposal (PPEF) is submitted, there are held meetings between the Ministry of Finance and Public Credit and the various federal dependencies with different ordinary commissions of the Chamber of Deputies, aimed at establishing and negotiating the initial budgetary priorities the PPEF shall include.

RESEARCHER'S RESPONSE

We agree to change the rating to "C."

IBP COMMENT

This document doesn't guarantee that there is a pre-budget debate. The answer is D.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH), Art. 42

Comments: There is no specific and detailed regulation to this regard. There is an ambiguous provision regarding the participation of Deputies in the preparation of the budget. The law includes a provision stating that "coordination, cooperation and understanding mechanisms could be established between the Executive Branch and the Legislative Branch, with a view to making more efficient the integration, approval and appraisal process of the Expenditure Budget," (LFPRH, Section 42, Paragraph IX). Although this regulation mentions cooperation mechanisms to make the integration of the budget more efficient. The sections related to programming and budgeting there is no reference to the participation or advising to the Legislative Branch.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: There are many ways for the legislature to be involved in the budget formulation process. The Organic Congress Law and the Organic Budget and Fiscal Responsibility Law establishes points of participation. For these reasons the answer should be A. Existen varias disposiciones legales que habilitan el diálogo plural entre el poder Ejecutivo y un amplio rango de representantes del Legislativo (o la Legislatura completa) en materia presupuestaria: •La Ley Orgánica del Congreso General de los Estados Unidos Mexicanos (LOCG) en su artículo 43, fracción tercera, establece que para la integración de las comisiones, la Junta de Coordinación Política tomará en cuenta la

pluralidad representada en la Cámara y formulará las propuestas correspondientes, con base en el criterio de proporcionalidad entre la integración del Pleno y la conformación de las comisiones. •Adicionalmente, la LOCG en su artículo 45, párrafo primero, establece que los presidentes de las comisiones ordinarias, pueden solicitar información o documentación a las dependencias y entidades del Ejecutivo Federal cuando se trate de un asunto sobre su ramo o se discuta una iniciativa relativa a las materias que les corresponda atender de acuerdo con los ordenamientos aplicables. Asimismo, en el párrafo cuarto de la misma, se establece la posibilidad de solicitar la comparecencia de servidores públicos de las dependencias federales para dar cuenta del estado que guardan sus respectivos ramos. •En el mismo sentido, el Reglamento de Ley Federal de Presupuesto y Responsabilidad Hacendaria en su artículo 63, establece que los servidores públicos de las dependencias y entidades pueden asistir a reuniones de trabajo con legisladores para analizar las iniciativas de Ley de Ingresos, reformas a leyes fiscales y Proyecto de Presupuesto de Egresos de la Federación. Los mecanismos anteriores se traducen, en la práctica, en un diálogo entre Ejecutivo y Legislativo respecto de las prioridades establecidas en el Plan Nacional de Desarrollo (PND). Lo anterior, dado que de acuerdo con la Ley de Planeación (LP)el PND precisa los objetivos nacionales, estrategia y prioridades del desarrollo integral y sustentable del país, conteniendo previsiones sobre los recursos que serán asignados a tales fines y determina los instrumentos y responsables de su ejecución. El PND puede ser consultado en: http://www.dof.gob.mx/nota_detalle.php?codigo=5299465&fecha=20/05/2013 Dicho diálogo entre los poderes Ejecutivo y Legislativo respecto de las prioridades de política pública, y por tanto, presupuestarias, se encuentra establecido en el artículo 6 de la Ley de Planeación, que mandata al Presidente de la República informar al Congreso de la Unión sobre el estado general que guarda la administración pública del país, y hacer mención expresa de las decisiones adoptadas para la ejecución del PND y los Programas Sectoriales. Respecto del mencionado mandato, en el mes de marzo de cada año, el Ejecutivo remitirá a la Comisión Permanente del Congreso de la Unión el informe de las acciones y resultados de la ejecución del PND. Asimismo, establece que dentro de las Cuentas Anuales de la Hacienda Pública Federal se deberán informar sobre las acciones y resultados de la ejecución del PND a fin de permitir a la Cámara de Diputados el análisis de las cuentas, con relación a los objetivos y prioridades de la Planeación Nacional, es decir, se provee a la Cámara de Diputados con los insumos necesarios para el análisis de las prioridades presupuestarias del Ejecutivo Federal. El documento para 2014 puede ser consultado en: http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/Ejecucion/1_ie_pnd_2013-2018.pdf En este sentido, el Centro de Estudios de las Finanzas Públicas (CEFP), como órgano de apoyo técnico de los legisladores, elaboró el Análisis del Primer Informe de Ejecución 2013 del PND 2013-2018, el cual constituye un instrumento por el cual el Congreso de la Unión analiza las acciones y resultados de la ejecución del PND, y puede ser consultado públicamente en: http://www.cefp.gob.mx/publicaciones/documento/2014/mayo/cefp0072014.pdf Por lo anteriormente expuesto, se debe cambiar la valoración de “C” a “A”.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: In a first stage, the Federal Executive Branch holds consultations with a wide range of legislators through different ordinary commissions. However, some key members of certain political groups (especially those with less political weight) are excluded from the process, and this reduces representative validity.

RESEARCHER'S RESPONSE

There is no specific and detailed regulation to this regard. There is an ambiguous provision regarding the participation of Deputies in the preparation of the budget. The law includes a provision stating that "coordination, cooperation and understanding mechanisms could be established between the Executive Branch and the Legislative Branch, with a view to making more efficient the integration, approval and appraisal process of the Expenditure Budget," (LFPRH, Section 42, Paragraph IX). Although this regulation mentions cooperation mechanisms to make the integration of the budget more efficient. The sections related to programming and budgeting there is no reference to the participation or advising to the Legislative Branch. Mechanisms hereby presented refer to the Congress' ability to require public servants to appear before Congress, but these are accountability tools that also show its role as counterbalance. However, these procedures are not related to consultations aimed at specifically setting priorities. Congress is consulted , but this is done with influential deputies or party coordinators. However, they are only certain members and certain key commissions. Therefore, we believe the answer should still be "C".

106. How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?

A. The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Ley Federal de Presupuesto y Responsabilidad Hacendaria. Art. 42, Fracc. III

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH, art. 42, Fracc. IV) -Constitución Política de los Estados Unidos Mexicanos (art. 74, Fracc. IV y art. 83)

Comments: The LFPRH establishes that the Revenue Law shall be approved by the Chamber of Deputies no later than October 20, and by the Chamber of Senators, no later than October 31. Once the Revenue Law is approved, the discussion-approval process of the Expenditure Budget formally begins. The Expenditure Budget shall be approved by the Chamber of Deputies no later than November 15. This schedule is modified when the President changes (every six years) and it only happens in the first year of the new President's term. When the new administration begins its term, (December 1st), the Federal Executive Branch shall submit to the Chamber of Deputies the Revenue Law Initiative and the Federal Expenditure Budget Project no later than December 15. The due date for the approval economic package (including the budget) shall be December 31 of that year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: -Constitución Política de los Estados Unidos Mexicanos (Art. 74, Fracc. IV) -Ley Federal de Presupuesto y Responsabilidad Hacendaria (art. 42, Fracc. VIII)

Comments: In article 74 of paragraph IV, the Mexican Constitution established that the Chamber of Deputies shall be in charge of approving the Federal Executive's Budget Proposal annually, prior examination, discussion and, if applicable, modification of the Project submitted by the Executive Branch, once approved the contributions that, at its discretion, must be stated to cover it. Also, it may authorize in said Budget the multiannual expenditure for those infrastructure investment projects that are determined in accordance with the regulating law; the corresponding expenditure shall be including in the subsequent Expenditure Budgets. The Federal Budget and Treasury Responsibility Law (LFPRH, section 42) states the following: VIII. In the examination, discussion, modification and approval of the Revenue Law and the Expenditure Budget procedure, legislators should observe the following principles: a) The proposals shall be consistent with the estimate of the price of the mixture of Mexican oil for the fiscal year being budgeted, determined in accordance with section 31 of this Law, as well as follow the general economic policy criteria; b) Estimates of revenue sources, different to those mentioned in the above section, shall be supported by technical analyses; c) When proposing a new project, corresponding adjustment to current programs and projects if no new sources or revenue are proposed; d) Specific information requirements may be posed; e) If appropriate, actions could be proposed aimed at furthering the goals stated by the National Development Plan and the programs derived from it; and f) In the case of the Expenditure Budget, the Budget and Public Account Commission of the Chamber of Deputies shall set mechanisms for the participation of Ordinary Commissions in the review and discussion of the Budget per branches. The legislators of said Commissions shall take into account in their considerations and proposals the availability of resources, as well as the appraisal of the programs and projects and measures that may drive the achievement of annual goals and objectives. IX. Coordination, cooperation and understanding mechanisms could be established between the Executive Branch and the Legislative Branch, with a view to making more efficient the integration, approval and appraisal process of the Expenditure Budget. In practice, the ability of the Chamber of Deputies to make budgetary adjustments is limited. For instance, in 2012, the adjustments made by the Chamber of Deputies to the Expenditure Budget Project accounted for 1.6% of the PPEF that year. In 2013, the situation was similar. The modifications made to the PPEF by the Chamber increased the PPEF by almost 0.6%.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: There are no restrictions. The answer should be switched from B to A. No existen restricciones para que la Cámara de Diputados pueda realizar modificaciones al Proyecto de Presupuesto de Egresos de la Federación (PPEF) que presenta el Ejecutivo Federal. De hecho, es una facultad constitucional exclusiva de la Cámara de Diputados el aprobar el Presupuesto de Egresos previo examen, discusión y en su caso modificación del PPEF (Art. 74, Fracc. IV. de la Constitución Política de los Estados Unidos Mexicanos). El hecho de que en la práctica no se realicen grandes modificaciones no se debe a que exista restricción alguna para que la Cámara de Diputados pueda modificar el PPEF. Por lo anteriormente expuesto, se debe cambiar la valoración de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

In fact, the technical ability of Congress to modify the budget is limited. Only certain items that are attractive to legislators due to partisan political interest are actually modified. However, the Constitution grants them said authority, and that is why we accept to change the answer to "A."

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: -Ley Federal de Presupuesto y Responsabilidad Hacendaria (Art. 19, 20, 21, 57, 58, 59 y 60)

Comments: When it comes to adapting or transferring funds between administrative units of the Federal Executive branch, the common practice does not include requesting authorization from Congress in this process. LFPRH, section 21, paragraph III, states that in cases when the revenues estimated in the Revenue Law decrease (in amounts higher than 3% than the estimate revenue due to taxes), then, the expenditure adjustments proposed by the Executive Branch shall be submitted to the Chamber of Deputies, and the Chamber shall be able to propose modifications to said expenditure reduction plan. However, there is not mention of formal authorization or approval of the new expenditure plan either. Based on the opinion of the Chamber of Deputies, the Executive Branch makes decisions and takes into account the priorities set by the Expenditure Budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Organic Budget and Fiscal Responsibility Law allows the executive to make transfers as long as they're not more than 5% of their respective budget. The Legislature is informed in the In-Year Reports. Therefore the answer should be switched from D to A. La Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH), en su artículo 57, establece que los ejecutores de gasto deberán sujetarse a los montos autorizados en el Presupuesto de Egresos de la Federación para sus respectivos ramos, programas y flujos de efectivo. Los ejecutores del gasto pueden realizar adecuaciones al presupuesto aprobado, siempre y cuando dichas adecuaciones mejoren el cumplimiento de los objetivos de los programas que tienen a su cargo. Asimismo, cabe aclarar que el proceso para llevar a cabo adecuaciones presupuestarias se encuentra plenamente regulado por la normatividad emanada del Congreso de la Unión, es decir, para la autorización de las adecuaciones se deben seguir una serie de reglas establecidas previamente por el Legislativo. Por ejemplo, en los capítulos III de la LFPRH, así como de su Reglamento, se establecen los rubros que podrán comprender las adecuaciones, el procedimiento diferenciado para realizar las adecuaciones externas, dependiendo de si las realizan dependencias o entidades, así como las restricciones existentes. Así, además de las especificaciones sobre los procedimientos establecidos por el Legislativo para llevar a cabo las adecuaciones presupuestarias, cabe aclarar que, en términos del artículo 59 de la LFPRH, las adecuaciones presupuestarias entre dependencias requieren autorización para verificar que se siga cumpliendo con el objetivo del recurso asignado. Para llevar esto a cabo, en primer lugar, las adecuaciones presupuestarias son contabilizadas e informadas y se puede realizar un análisis de las modificaciones del presupuesto original a través del "Modificado", el cual es el momento contable de los egresos que refleja la asignación presupuestaria que resulta de incorporar, en su caso, las adecuaciones presupuestarias al presupuesto aprobado. En segundo lugar, el artículo 58 de la propia LFPRH prevé que "[c]uando las adecuaciones presupuestarias representen en su conjunto o por una sola vez una variación mayor al 5 por ciento del presupuesto total del ramo de que se trate o del presupuesto de una entidad, la Secretaría deberá reportarlo en los informes trimestrales. Con base en esta información, la Comisión de Presupuesto y Cuenta Pública podrá emitir opinión sobre dichas adecuaciones". Así, además de establecer previamente el procedimiento a seguir para realizar las adecuaciones presupuestarias, el Legislativo es informado del origen y destino de las adecuaciones a través de los informes trimestrales sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública. Por lo anteriormente expuesto, se debe cambiar la valoración de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

When it comes to adapting or transferring funds between administrative units of the Federal Executive branch, the common practice does not include requesting authorization from Congress in this process. LFPRH, section 21, paragraph III, states that in cases when the revenues estimated in the Revenue Law decrease (in amounts higher than 3% than the estimate revenue due to taxes), then, the expenditure adjustments proposed by the Executive Branch shall be submitted to the Chamber of Deputies, and the Chamber shall be able to propose modifications to said expenditure reduction plan. However, there is no mention of formal authorization or approval of the new expenditure plan either. Based on the opinion of the Chamber of Deputies, the Executive Branch makes decisions and takes into account the priorities set by the Expenditure Budget. In this case, the Executive Branch reports but does not ask for opinions "before" transferring resources. Therefore, we believe the answer should be "D.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: Ley Federal de Presupuesto y Responsabilidad Hacendaria (Art. 19, 20, 21,57, 58, 59 y 60)

Comments: See comment from the previous question.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Organic Budget and Fiscal Responsibility Law allows the executive to make transfers as long as they're not more than 5% of their respective budget. The Legislature is informed in the In-Year Reports. Therefore the answer should be switched from D to A. La Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH), en su artículo 57, establece que los ejecutores de gasto deberán sujetarse a los montos autorizados en el Presupuesto de Egresos de la Federación para sus respectivos ramos, programas y flujos de efectivo. Los ejecutores del gasto pueden realizar adecuaciones al presupuesto aprobado, siempre y cuando dichas adecuaciones mejoren el cumplimiento de los objetivos de los programas que tienen a su cargo. Asimismo, cabe aclarar que el proceso para llevar a cabo adecuaciones presupuestarias se encuentra plenamente regulado por la normatividad emanada del Congreso de la Unión, es decir, para la autorización de las adecuaciones se deben seguir una serie de reglas establecidas previamente por el Legislativo. Por ejemplo, en los capítulos III de la LFPRH, así como de su Reglamento, se establecen los rubros que podrán comprender las adecuaciones. Incluso en el artículo 100 del Reglamento de la LFPRH, se establecen los términos de los informes que deben presentar las dependencias sobre sus adecuaciones internas. Aunado a ello, las adecuaciones presupuestarias son contabilizadas e informadas y se puede realizar un análisis de las modificaciones del presupuesto original a través del “Modificado”, el cual es el momento contable de los egresos que refleja la asignación presupuestaria que resulta de incorporar, en su caso, las adecuaciones presupuestarias al presupuesto aprobado. Asimismo, el artículo 58 de la propia LFPRH prevé que “[c]uando las adecuaciones presupuestarias representen en su conjunto o por una sola vez una variación mayor al 5 por ciento del presupuesto total del ramo de que se trate o del presupuesto de una entidad, la Secretaría deberá reportarlo en los informes trimestrales. Con base en esta información, la Comisión de Presupuesto y Cuenta Pública podrá emitir opinión sobre dichas adecuaciones”. Así, además de establecer previamente el procedimiento a seguir para realizar las adecuaciones presupuestarias, el Legislativo es informado del origen y destino de las adecuaciones a través de los informes trimestrales sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública. Con base en lo anterior, las adecuaciones presupuestarias en México buscan dar flexibilidad a las dependencias para lograr los objetivos establecidos, sin que esto pueda ser excesivo y sin distorsionar la proyección del Legislativo. Así, por lo anteriormente expuesto, se debe cambiar la valoración de “D” a “A”.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

No opinion for Congress is requested before transferring the funds among programs. Reporting is conducted expost. We believe the rating should be "D."

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: Ley Federal de Presupuesto y Responsabilidad Hacendaria (Art. 19-20)

Comments: Section 19 of the LFPRH sets out the manner, items and mechanisms in which excess revenue will be spent each year. No authorization or opinion from the Legislative Branch is required for this process.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Organic Budget and Fiscal Responsibility Law states that excess revenue is earmarked by its nature. The Legislature is informed in the In-Year Reports. Therefore the answer should be switched from D to A. El destino de los ingresos excedentes se encuentra plenamente regulado por la normatividad emanada del Congreso de la Unión, por lo que, las erogaciones adicionales se realizan de acuerdo con la voluntad del Congreso plasmada a detalle en la legislación. En este sentido, el artículo 19 de la Ley Federal de Presupuesto y Responsabilidad Hacendaria (LFPRH) establece el destino de los ingresos excedentes que resulten de la Ley de Ingresos; de los ingresos que tengan algún destino específico, de acuerdo con disposiciones expresas de la normatividad fiscal; de los excedentes de ingresos propios de las entidades, e incluso, del remanente de los ingresos excedentes, una vez aplicadas las distribuciones establecidas para los casos anteriores. La normatividad es muy específica sobre el destino de los ingresos dependiendo del caso aplicable. Por ejemplo, en la fracción I, se establece que "Los excedentes de ingresos que resulten de la Ley de Ingresos, distintos a los previstos en las fracciones II y III de éste y el artículo siguiente, deberán destinarse en primer término a compensar el incremento en el gasto no programable respecto del presupuestado, por concepto de participaciones; costo financiero, derivado de modificaciones en la tasa de interés o del tipo de cambio; adeudos de ejercicios fiscales anteriores para cubrir, en su caso, la diferencia entre el monto aprobado en el Presupuesto de Egresos y el límite previsto en el artículo 54, párrafo cuarto de esta ley; así como a la atención de desastres naturales cuando el Fondo de Desastres a que se refiere el artículo 37 de esta Ley resulte insuficiente. En el caso de la Comisión Federal de Electricidad, las erogaciones adicionales necesarias para cubrir los incrementos en los precios de combustibles con respecto a las estimaciones aprobadas en la Ley de Ingresos y su propio presupuesto, procederán como ampliaciones automáticas con cargo a los ingresos excedentes a que se refiere esta fracción. Dichas ampliaciones únicamente aplicarán para compensar aquel incremento en costos que no sea posible repercutir en la correspondiente tarifa eléctrica. El remanente de los ingresos excedentes a que se refiere la presente fracción, se destinará en los términos de la fracción IV de este artículo". Como se observa, el procedimiento para establecer el destino de los ingresos excedentes se encuentra identificado exhaustivamente en Ley, evitando arbitrariedades del Ejecutivo. Aunado a las disposiciones de la LFPRH, existen disposiciones complementarias para regular el destino de los ingresos excedentes, como es el caso del artículo 12 del Reglamento de la LFPRH. Si bien la distribución general se encuentra regulada en la LFPRH, en su Reglamento se detalla el procedimiento para realizar las transferencias, incluyendo las fechas de transferencia, porcentaje de recursos para cada una y reglas de distribución específicas. Por ejemplo, en dicho artículo se establece que: "A cuenta del monto anual de los ingresos excedentes a que se refiere el artículo 19, fracción IV, inciso d) de la Ley, la Secretaría transferirá a las entidades federativas para gastos en programas y proyectos de inversión en infraestructura y equipamiento, conforme a la estructura porcentual que se derive de la distribución del Fondo General de Participaciones reportado en la Cuenta Pública más reciente, anticipos cada trimestre dentro de los 10 días hábiles siguientes a la entrega de los informes trimestrales, conforme a lo siguiente: I. El anticipo correspondiente al primer trimestre será por el equivalente al 75 por ciento de la cantidad que corresponda del monto total determinado para dicho periodo; II. El anticipo correspondiente al segundo trimestre será por el equivalente al 75 por ciento de la cantidad que corresponda del monto total determinado para dicho periodo, descontando el anticipo

correspondiente al primer trimestre, III. El anticipo correspondiente al tercer trimestre será por el equivalente al 75 por ciento de la cantidad que corresponda del monto total determinado para dicho periodo, descontando los anticipos correspondientes en las fracciones I y II anteriores, y IV. El pago correspondiente al cierre anual será por el equivalente al 100 por ciento de la cantidad que corresponda del monto total determinado para dicho periodo, descontando los anticipos correspondientes a las fracciones I, II y III anteriores y observando lo dispuesto en los siguientes párrafos". Por último, cabe destacar que, de acuerdo con los artículos 19 y 20 de la LFPRH, el Ejecutivo Federal debe informar de manera trimestral y en la Cuenta Pública, las erogaciones adicionales. Así, en los Anexos de Finanzas Públicas, específicamente en el apartado de "Modificaciones al Gasto Público, Aplicación de Ingresos Excedentes, Donativos y Otros Conceptos de Gasto" se presenta el origen (concepto de ingreso) y aplicación de dichos recursos. Se anexa la liga de ejemplo para el primer trimestre de 2014: http://www.apartados.hacienda.gob.mx/inf_trim/2014/1er_trim/docs/ane/anefp01.pdf Para el caso de la Cuenta Pública, la información se presenta dentro del Tomo I, en la opción de "Ingresos Presupuestarios". Se anexa la liga correspondiente a la Cuenta Pública 2013: http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2013/doc/t1/RGE.310.05.03.vd.pdf Por lo anteriormente expuesto, se debe cambiar la valoración de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Section 19 of the LFPRH sets out the manner, items and mechanisms in which excess revenue will be spent each year. No authorization or opinion from the Legislative Branch is required for this process. Interaction with Congress is solely "reporting" in quarterly report where excess revenue was spent. But there is no apriori consultation. We believe the rating should be "D."

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Mexico

B.

Score: 0

Sources: Ley Federal de Presupuesto y Responsabilidad Hacendaria (art. 21)

Comments: Once the Executive's Budget Proposal is approved, there is no other time when the Legislative Branch must approve any other budgetary change. Basically, these decisions are made by the Ministry of Finance without prior consultation to the Legislative Branch. The only case, as mentioned above, is when there is a contingency that causes a significant reduction of public revenue. In such case, the Executive Branch send its expenditure reduction plan to the Chamber of Deputies for it to propose modifications. Finally, based on these proposals made in Congress, the Executive Branch makes a final decision.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Federal Budget and Treasury Responsibility Law (LFPRH) itself gives the Ministry of Finance and Public Credit the responsibility to reallocate excess revenue from tax revenue (taxes and rights), and non-tax revenue (products, such as the sale of oil). The LFPRH establishes the procedures for said reallocation (in fact, this was the main reason for its creation).

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Ley Federal de Presupuesto y Responsabilidad Hacendaria

Comments: The Law provides for a series of contingency funds and it states that: "The Executive's Budget Proposal shall include estimates for the Fund for the Prevention of Disasters, as well as the Fund to Aid the Rural Population Affected by Climate Contingencies, with a view to build up reserves to carry out preventive actions or promptly see to the damage caused by natural phenomena, respectively." It also states that "the allocation of these resources shall be subject to the respective rules of operation." This indicates that the use of these funds is not approved at the time they are to be used; however, they are approved as part of the budget and their use is restricted apriori by the rules of operation, thus limiting the level of discretional use. In addition, section 46 established that dependencies and entities may ask the SHCP for resources that allow them to see to contingencies or, through administration agreements, however, these movements are reported to the Chamber of Deputies only in quarterly reports.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Artículo 28 de la Ley de Fiscalización y Rendición de Cuentas y artículo 93 de la Ley Orgánica del Congreso General de los Estados Unidos Mexicanos.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Ley de Fiscalización y Rendición de Cuentas de la Federación (Art.1, art. 2, Fracc. IX, art. 3)

Comments: The Auditor General of the Federation (ASF, by its Spanish acronym) has technical and management autonomy to decide on its own annual audit program. To do so, it takes into account the proposals made by the Monitoring Commission in the Chamber of Deputies, as well s suggestions from other sectors or society actors (such as civil society, specialists on the issues, etc.) There are also certain limitations to the audit work. For instance, by law, there are public entities that cannot be audited by the ASF, such as political parties (even when they manage public resources), and the resources the Federal Government distributes among local governments due to Branch 28 or Transfers.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It should be noted that the main reason why the Auditor General of the Federation (ASF, by its Spanish acronym) is prevented

from auditing the resources allocated to local governments through Branch 18 (Participations) is because the financing source for those resources is local taxes that, through various decentralization agreements are given to the Federal Government for them to be transferred to federal entities and redistributive municipalities (trying to narrow the gap between higher and lower revenue entities).

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Portal de la Auditoría Superior de la Federación: http://www.asf.gob.mx/Section/55_Evaluacion_del_Trabajo_de_la_ASF Reglamento de la Unidad de Evaluación y Control (UEC): http://www.asf.gob.mx/uploads/43_Comision_de_Vigilancia_de_la_Camara_de_Diputados_y_su_Unidad_de_Evaluacion_y_Control/REGLAMENTO_UEC.pdf Estudios Especializados al desempeño de la ASF: http://www.asf.gob.mx/Publication/47_Estudios_especializados

Comments: The Performance Appraisal Unit (UEC) supports the Monitoring Commission in the Chamber of Deputies, to evaluate whether the Auditor General complies with the functions assigned to it by the Political Constitution. One of the powers of the UEC is to conduct, by itself or through external auditors, audits, visits and inspections, aimed at checking the performance and compliance with the annual goals and objectives of the programs of the Auditor General, as well as the due allocation of the resources it manages (section 8 of the Regulations of the UEC). However, it is not clear that a sample of the completed audits is evaluated or reviewed. The ASF has also been submitted to other revisions to verify the compliance with its work. See http://www.asf.gob.mx/Section/55_Evaluacion_del_Trabajo_de_la_ASF

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The SAI conducts the quality assessments and they are publicly available here: http://www3.diputados.gob.mx/camara/001_diputados/008_comisioneslx/001_ordinarias/042_vigilancia_de_la_auditoria_superior_de_la_federacion/012_unidad_de_evaluacion_y_control/002c_lo_nuevo/003c_analisis_del_informe_del_resultado_de_la_fiscalizacion_superior_de_la_cuenta_publica_2012_conclusiones_y_recomendaciones_para_la_auditoria_superior_de_la_federacion The answer should be A instead of B. La Auditoría Superior de la Federación (ASF) formula y entrega a la Cámara de Diputados, por conducto de la Comisión de Vigilancia de la ASF (CVASF), el Informe del Resultado de la Fiscalización Superior de la Cuenta Pública (IRCP) a más tardar el 20 de febrero de cada año. Una vez entregado el IRCP, se inicia un proceso que consiste en la realización de distintas reuniones de trabajo entre ambas partes que tienen por objeto analizar los resultados de todas las auditorías practicadas por la ASF. Generalmente estas reuniones se dividen por los temas correspondientes a la clasificación funcional del gasto. Las revisiones y análisis de la CVASF en relación con las auditorías realizadas

a la Cuenta Pública 2012 son públicas y se encuentran disponibles en: http://www3.diputados.gob.mx/camara/001_diputados/008_comisioneslx/001_ordinarias/042_vigilancia_de_la_auditoria_superior_de_la_federacion/012_unidad_de_evaluacion_y_control/002c_lo_nuevo/003c_analisis_del_informe_del_resultado_de_la_fiscalizacion_superior_de_la_cuenta_publica_2012_conclusiones_y_recomendaciones_para_la_auditoria_superior_de_la_federacion Por lo anteriormente expuesto, se debe cambiar la valoración de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: However, it is the Appraisal and Control Unit (UEC, by its Spanish Acronym), technical body of the Monitoring Commission of the Auditor General of the Federation (ASF), the entity in charge of monitoring and controlling audit procedures and providing an ongoing independent evaluation of audits. However, the resulting information is submitted directly to the Monitoring Commission of the ASF and its is not made publicly available.

RESEARCHER'S RESPONSE

The Performance Appraisal Unit (UEC) supports the Monitoring Commission in the Chamber of Deputies, to evaluate whether the Auditor General complies with the functions assigned to it by the Political Constitution. One of the powers of the UEC is to conduct, by itself or through external auditors, audits, visits and inspections, aimed at checking the performance and compliance with the annual goals and objectives of the programs of the Auditor General, as well as the due allocation of the resources it manages (section 8 of the Regulations of the UEC). We agree to change the rating to "A." The ASF has also been submitted to other revisions to verify the compliance with its work. See http://www.asf.gob.mx/Section/55_Evaluacion_del_Trabajo_de_la_ASF

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Ley de Fiscalización y Rendición de Cuentas de la Federación, Artículo 93 y 92. http://www.diputados.gob.mx/LeyesBiblio/pdf/LFRCF.pdf

Comments: The Chamber of Deputies rules on the existence of reasons to remove the Auditor General due to serious administrative faults, and it must notify the affected party. The removal of the Auditor requires the approval of two thirds of the deputies in attendance.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Ley de Fiscalización y Rendición de Cuentas de la Federación, Artículo 85, Fracc. II y art. 97
http://www.diputados.gob.mx/LeyesBiblio/pdf/LFRCF.pdf

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Portal de transparencia presupuestaria. El link es: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Glosario

Comments: There is a glossary of budgetary terms in the Federal Government's budget transparency website. It includes a series of definitions on the budget, the budgetary cycle, performance appraisal, among others. In addition, in the documents intended for the citizens, the budgetary variables are clearly and simply explained.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Also, the Citizens Budget and the Citizens Public Account include glossaries on the main concepts related to public finance.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: No existen procedimientos en la ley que obliguen al ejecutivo a involucrar al público en general en el proceso presupuestario .

Comments: There is no legal requirement regarding the inclusion of the public opinion in the budget preparation process. The population is not asked for their opinion in this stage. Nor in the execution or implementation of the budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: According to the Constitution, the government must consult the public to develop the National Development Plan. Twitter, Facebook and the Budget Transparency Portal are mechanisms to consult the public. The answer should be switch from D to B. De acuerdo con el artículo 26 de la Constitución Política de los Estados Unidos Mexicanos, se debe organizar un sistema de planeación

democrática del desarrollo nacional, que incorpore las aspiraciones y demandas de la sociedad para la generación de un Plan Nacional de Desarrollo (PND). Así, para la generación del PND 2013-2018, y como consta en su "Anexo. Resultados del Proceso de Consulta", disponible en http://www.dof.gob.mx/nota_detalle.php?codigo=5299465&fecha=20/05/2013, se llevó a cabo una amplia serie de consultas ciudadanas entre el 28 de febrero y el 9 de mayo de 2013, en las que se recibió un total de 228 mil 949 participaciones. Entre los mecanismos de participación se incluyó la recepción de propuestas ciudadanas en ventanillas físicas y por la vía electrónica, la celebración de cinco foros nacionales, 7 foros especiales, 32 foros estatales, 231 paneles de discusión y 122 mesas sectoriales, así como un sondeo por internet. Una vez incorporadas las propuestas dentro del PND, se utilizan sus metas nacionales, objetivos, estrategias y líneas de acción para la alineación de la totalidad de los programas presupuestarios, por medio de los cuales se asignan los recursos. Asimismo, existen diversos canales de comunicación con la población, a fin de conocer su opinión y comentarios respecto de los contenidos del Portal de Transparencia Presupuestaria, en el que se incluye el Presupuesto Ciudadano. Por ejemplo,durante todo el año se liberan contenidos relacionados con el Presupuesto Ciudadano a través de las cuentas de facebook (Facebook: www.facebook.com/TransparenciaPresupuestaria) y twitter (@tpresupuestaria), y se recibe retroalimentación ciudadana al respecto. Adicionalmente, el Portal de Transparencia Presupuestaria (PTP) en su página principal (www.transparenciapresupuestaria.gob.mx) cuenta con la sección "Registra tu interés" donde a través de un cuestionario dinámico ("Ayúdanos a mejorar") y un cuadro de diálogo con la posibilidad de registrar respuestas abiertas ("¿Con ganas de decirnos algo?), los usuarios del PTP pueden registrar sus comentarios. En adición a lo anterior, existen mecanismos de participación de seguimiento al presupuesto, a través de platafomas públicas en las que cualquier ciudadano puede conocer los proyectos que se están llevando a cabo en sus comunidades (por ejemplo http://www.transparenciapresupuestaria.gob.mx/es/PTP/Obra_Publica_Abierta). Otro aspecto relevante es que, con la inclusión del Programa de la Reforma Educativa, se involucra a los padres de familia en las decisiones sobre los proyectos que se llevarán a cabo en las escuelas beneficiarias, así como sobre el seguimiento en la ejecución de los recursos. Con base en lo anterior, se sugiere cambiar la respuesta de "D" a "B".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: However, since 2011, the Open Government model has been encouraged, where citizens will able to take part not only in the preparation of the budget, but also in its follow-up, implementation and evaluation.

RESEARCHER'S RESPONSE

There is no legal requirement regarding the inclusion of the public opinion in the budget preparation process. The population is not asked for their opinion in this stage. Nor in the execution or implementation of the budget. Therefore, we believe the rating should be "D."

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: No existe el requisito legal para incorporar la opinión de la población en la etapa de formulación del presupuesto.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: In the education reform case, the policy intent is clear. The answer should be C instead of D. En el caso del Programa de la Reforma Educativa, existen carencias definidas previamente que se buscan atender a través de los proyectos financiados, sobre los cuales tiene injerencia la decisión de los padres de familia, por lo que, al menos para este programa, las expectativas de participación son claras. La información detallada del programa y mecanismos de participación y seguimiento se pueden encontrar en http://escuelas.transparenciapresupuestaria.gob.mx/ Por lo anteriormente expuesto, se debe cambiar la valoración de "D" a "C".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

There is no legal requirement regarding the inclusion of the public opinion in the budget preparation process. The rating should remain as "D."

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: Este mecanismo de incorporar al público en la etapa de ejercicio del presupuesto no es un requisito legal, ni se da en la práctica.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The transparency portal allows the public to be involved in the budget execution process. This has many tools that allows the public to be involved including a GIS tool. For these reasons the answer should be switched from D to A. Existe una estrategia integral de involucramiento de los ciudadanos en el proceso de ejecución del presupuesto a través de las acciones de difusión de información presupuestaria y de los contenidos y herramientas que se ponen a disposición del público a través del Portal de Transparencia Presupuestaria, disponible en http://www.transparenciapresupuestaria.gob.mx/ Entre las herramientas desarrolladas para impulsar la

participación ciudadana durante el proceso de ejecución del presupuesto, se encuentra la generación de mapas interactivos para dar seguimiento a los programas y proyectos de inversión que se llevan a cabo en cada entidad federativa registrados en la Cartera de Programas y Proyectos de Inversión o financiados con recursos del Ramo General 23, Provisiones Salariales y Económicas. Asimismo, se ha impulsado la generación de documentos ciudadanos que informen en un lenguaje sencillo sobre las asignaciones propuestas, aprobadas y su ejecución al publicar no únicamente el Presupuesto Ciudadano, sino también versiones ciudadanas del Proyecto de Presupuesto de Egresos y de la Cuenta Pública. Esto se ha complementado con la generación de pósteres que informen a los ciudadanos sobre las asignaciones presupuestarias y de seguimiento a los proyectos aprobados a través de las plataformas mencionadas. Aunado a ello, se han generado videos en los que se explica de manera sencilla, auxiliada en animaciones, el proceso presupuestario y seguimiento a los recursos públicos. Todo lo anterior se acompaña por la publicación de bases de datos en formatos abiertos sobre el seguimiento del ejercicio de los recursos. Así pues, la estrategia presenta objetivos claros que se dan a conocer a la población a través de los medios mencionados. Aunado a ello, se realizan acciones específicas como el caso del Programa de la Reforma Educativa, en donde, además de la definición de carencias a atender y los apoyos a proporcionar, existen supervisores de zona cercanos a las escuelas beneficiarias que permiten despejar las dudas, en caso de existir. Asimismo, existe una plataforma pública a través de la cual cualquier ciudadano puede consultar la información general del programa, así como las formas de participar, disponible en http://escuelas.transparenciapresupuestaria.gob.mx/ Por lo anteriormente expuesto, se debe cambiar la valoración de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

This mechanism aimed at incorporating the people in the budget implementation stage is not a legal requirement, and it is not actually followed. The rating should remain as "D."

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: No existen mecanismos formales en la legislación para identificar la perspectiva de la ciudadanía respecto a las prioridades de gasto que se fijan en el presupuesto.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According to the Constitution, the government must consult the public to develop the National Development Plan. Twitter, Facebook and the Budget Transparency Portal are mechanisms to consult the public. The answer should be switch from D to A. Para la

formulación de las prioridades de gobierno a las que están alineados todos los programas presupuestarios, se llevó a cabo una amplio proceso de consultas ciudadanas entre el 28 de febrero y el 9 de mayo de 2013 para la generación del Plan Nacional de Desarrollo (PND), como consta en su "Anexo. Resultados del Proceso de Consulta", disponible en http://www.dof.gob.mx/nota_detalle.php?codigo=5299465&fecha=20/05/2013 En dicho proceso se recibió un total de 228 mil 949 participaciones. Entre los mecanismos de participación se incluyó la recepción de propuestas ciudadanas en ventanillas físicas y por la vía electrónica, la celebración de cinco foros nacionales, 7 foros especiales, 32 foros estatales, 231 paneles de discusión y 122 mesas sectoriales, así como un sondeo por internet. Existen diversos canales de comunicación con la población, a fin de conocer su opinión y comentarios respecto de los contenidos del Portal de Transparencia Presupuestaria, en el que se incluye el Presupuesto Ciudadano. Por ejemplo,durante todo el año se liberan contenidos relacionados con el Presupuesto Ciudadano a través de las cuentas de facebook (Facebook: www.facebook.com/TransparenciaPresupuestaria) y twitter (@tpresupuestaria), y se recibe retroalimentación ciudadana al respecto. Adicionalmente, el Portal de Transparencia Presupuestaria (PTP) en su página principal (www.transparenciapresupuestaria.gob.mx) cuenta con la sección "Registra tu interés" donde a través de un cuestionario dinámico ("Ayúdanos a mejorar") y un cuadro de diálogo con la posibilidad de registrar respuestas abiertas ("¿Con ganas de decirnos algo?), los usuarios del PTP pueden registrar sus comentarios. Asimismo se realizan análisis sobre las visitas a las distintas secciones del Portal de Transparencia Presupuestaria (PTP) que permiten identificar las variaciones en los intereses de la población en temas presupuestarios. Por último, cabe aclarar que la pregunta no hace referencia a mecanismos formales establecidos en la normatividad. Por lo anteriormente expuesto, se debe cambiar la valoración de "D" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The regulations do not include formal mechanisms in the to identify the opinion of the citizens regarding the expenditure priorities that are set in the budget. We believe the rating should be "D."

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: No, el ejecutivo no prevé mecanismos formales para identificar la perspectiva de la población en la ejecución del presupuesto.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: According to the Constitution, the government must consult the public to develop the National Development Plan. Twitter,

Facebook and the Budget Transparency Portal are mechanisms to consult the public. The answer should be switch from D to B. Resulta pertinente mencionar los mecanismos que se han establecido en la práctica para dar seguimiento a la perspectiva de los ciudadanos sobre la ejecución del presupuesto. Al respecto, existen distintos mecanismos de comunicación con la población, entre los que se incluyen los comentarios recibidos a través del Portal de Transparencia Presupuestaria (PTP) (www.transparenciapresupuestaria.gob.mx), o las consultas y sugerencias recibidas por medio de las redes sociales (cuenta de twitter: @tpresupuestaria; facebook: www.facebook.com/TransparenciaPresupuestaria). Otro aspecto relevante es que, con la inclusión del Programa de la Reforma Educativa, la opinión de los padres de familia se vuelve fundamental para decidir sobre los proyectos que se llevarán a cabo en las escuelas beneficiarias (http://escuelas.transparenciapresupuestaria.gob.mx/). Por lo expuesto anteriormente, se debe cambiar la respuesta de "D" a "B".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It will have to be considered whether it is feasible to implement such mechanism in the near future, based on the Open Government model.

RESEARCHER'S RESPONSE

No, the Executive Branch does not foresee creating any formal mechanisms to identify the opinion of the population in the implementation of the budget. The rating should be "D."

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: No existen mecanismos formales para que la ciudadanía provea información al ejecutivo sobre el presupuesto.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: In the education reform case, these consultations are made through the budget transparency portal. The answer should be C instead of D. En casos específicos, como el Programa de la Reforma Educativa, en el cual se busca mejorar algunas carencias en las escuelas con participación de los padres de familia, los proyectos que se aprueban se actualizan a través de una plataforma pública que permite darles seguimiento (http://escuelas.transparenciapresupuestaria.gob.mx/), por lo que es posible informar sobre los resultados de

dichas decisiones. Asimismo se responden todas las consultas que se generan a través de las redes sociales (cuenta de twitter: @tpresupuestaria; facebook: www.facebook.com/TransparenciaPresupuestaria). Por lo anteriormente expuesto, se debe cambiar la calificación de "D" a "C".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

There are no formal mechanisms for citizens to provide feedback to the Executive Branch on the budget. The rating should be "D."

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: La comisión de presupuesto de la cámara de diputados mantiene una agenda de consultas con diversos grupos de la población y con funcionarios públicos a efecto de analizar las prioridades del presupuesto. Sin embargo no hay una audiencia organizada por la comisión donde se presente al público las características macroeconómicas y fiscales en el presupuesto.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: When the Executive's Budget Proposal is presented, these committee meetings are televised. The answer should be C instead of D. De acuerdo con el artículo 74, fracción IV, de la Constitución Política de los Estados Unidos Mexicanos “[e]l Ejecutivo Federal hará llegar a la Cámara la Iniciativa de Ley de Ingresos y el Proyecto de Presupuesto de Egresos de la Federación a más tardar el día 8 del mes de septiembre, debiendo comparecer el secretario de despacho correspondiente a dar cuenta de los mismos.” Con base en lo anterior, el Secretario de Hacienda debe comparecer ante la Cámara de Diputados, en relación con el marco macroeconómico y fiscal y, en general, sobre la Iniciativa de Ley de Ingresos y el Proyecto de Presupuesto de Egresos presentados. La comparecencia es pública y, además de transmitirse en vivo por el Canal del Congreso, puede encontrarse en el Diario de Debates de la Cámara de Diputados, el cual, de acuerdo con el artículo 235 del Reglamento de la Cámara de Diputados, se define como el “órgano oficial de la Cámara que contiene la memoria de debates parlamentarios, así como el desarrollo de las sesiones”. Así, dentro de la página http://cronica.diputados.gob.mx/ se presentan las versiones estenográficas de las sesiones. En el caso de la “Comparecencia del Secretario de Hacienda y Crédito Público para el análisis del

sesión del 10 de septiembre de 2014. En la versión estenográfica, es posible conocer el detalle de las intervenciones tanto del Secretario de Hacienda, como de los diputados, incluyendo las preguntas parlamentarias formuladas por cada una de las fracciones, así como las respuestas a dichos cuestionamientos. Con base en lo anterior, se sugiere modificar la respuesta de “D” a “C”.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The budget commission of the Chamber of Deputies hold a series of consultations with various groups of the populations and public officials with a view to analyzing the priorities of the budget. However, there is no hearing scheduled by the commission where the public is shown the macroeconomic and fiscal characteristics of the budget. This if not a systematic process and it is not a mechanisms that allows for open communication with the people regarding public finance. Congress is not a space where there are discussions on macro economy and public finance with the citizens- We believe the rating should be "D."

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Mexico

B.

Score: 67

Sources: Se realizan reuniones de trabajo entre la comisión de presupuesto y cuenta pública y otras comisiones pertinentes con distintas unidades administrativas para discutir la propuesta de presupuesto. Sin embargo, únicamente especialistas en el tema que hayan sido invitados por la Comisión tienen acceso a estas reuniones. Especialmente, cuando se trata de la Comisión de Presupuesto y Cuenta Pública el acceso suele ser restringido.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: When the Executive's Budget Proposal is presented, these committee meetings are televised. The answer should be C instead of A. De acuerdo con el artículo 74, fracción.IV, de la Constitución Política de los Estados Unidos Mexicanos (CPEUM) el Ejecutivo Federal hará llegar a la Cámara [de Diputados] la Iniciativa de Ley de Ingresos y el Proyecto de Presupuesto de Egresos de la Federación a más tardar el día 8 del mes de septiembre, debiendo comparecer el Secretario de Hacienda y Crédito Público a dar cuenta de los mismos. En sesión ordinaria de la Cámara de Diputados del 10 de septiembre de 2014, se llevó a cabo la comparecencia pública del Secretario de Hacienda y Crédito Público con el fin de dar cumplimiento a lo dispuesto por la fracción IV del artículo 74 constitucional antes citado, en

relación con la discusión del Paquete Económico para el Ejercicio Fiscal 215. La versión estenográfica de dicha comparecencia pública puede encontrarse en la siguiente liga: http://cronica.diputados.gob.mx/Estenografia/LXII/2014/sep/20140910.html Adicionalmente, el artículo 93 de la CPEUM establece que: "Los Secretarios del Despacho, luego que esté abierto el periodo de sesiones ordinarias, darán cuenta al Congreso del estado que guarden sus respectivos ramos. Cualquiera de las Cámaras podrá convocar a los Secretarios de Estado, a los directores y administradores de las entidades paraestatales, así como a los titulares de los órganos autónomos, para que informen bajo protesta de decir verdad, cuando se discuta una ley o se estudie un negocio concerniente a sus respectivos ramos o actividades o para que respondan a interpelaciones o preguntas." Asimismo, el artículo 45, párrafo cuarto, de la Ley Orgánica del Congreso General de los Estados Unidos Mexicanos establece la posibilidad de solicitar la comparecencia de servidores públicos de las dependencias federales para dar cuenta del estado que guardan sus respectivos ramos. En el mismo sentido, el artículo 63 del Reglamento de la Ley Federal de Presupuesto y Responsabilidad Hacendaria, los servidores públicos de las dependencias y entidades pueden asistir a reuniones de trabajo con legisladores para analizar las iniciativas de Ley de Ingresos, reformas a leyes fiscales y Proyecto de Presupuesto de Egresos de la Federación. Derivado de la normatividad mencionada anteriormente, una amplia gama de servidores públicos del Poder Ejecutivo comparecieron durante 2014 en sesiones públicas ante el Congreso de la Unión, en particular, ante la Cámara de Diputados, ya sea ante el pleno de dicha Cámara o bien ante comisiones específicas. A manera de ejemplo, se pueden consultar las siguientes comparecencias públicas a través de la página de la Cámara de Diputados: •10-sept-2014. SAGARPA. Enrique Martínez y Martínez: http://cronica.diputados.gob.mx/Ve19sep2014-Sagarpa.html •19-sept-2014. SEDESOL. Rosario Robles: http://cronica.diputados.gob.mx/Ve19sep2014-Sedeso.html •19-sept-2014. SENER. Pedro Joaquín Coldwell y PEMEX, Emilio Lozaya Austin: http://cronica.diputados.gob.mx/Ve19sep2014-Energia.html •19-sept-2014. SHCP, Subsecretario de Hacienda. Fernando Aportela: http://gaceta.diputados.gob.mx/Gaceta/62/2014/sep/20140919.html •19-sept-2014. SHCP, Subsecretario de Ingresos. Miguel Messmacher: http://gaceta.diputados.gob.mx/Gaceta/62/2014/sep/20140919.html •19-sept-2014. SAGARPA. Enrique Martínez y Martínez: http://gaceta.diputados.gob.mx/Gaceta/62/2014/sep/20140919.html •23-sept-2014. SCT. Genaro Ruiz Esparza: http://cronica.diputados.gob.mx/Ve23sep2014-SCT.html •24-sept-2014. ISSSTE. Sebastián Lerdo de Tejada Covarrubias: http://cronica.diputados.gob.mx/Ve24sep2014-ISSSTE.html •24-sept-2014. IMSS. José Antonio González Anaya: http://cronica.diputados.gob.mx/Ve24sep2014-IMSS.html •24-sept-2014. PGR. Jesús Murillo Karam: http://cronica.diputados.gob.mx/Ve24sep2014-PGR.html •26-sept-2014. Economía. Idelfonso Guajardo Villareal: http://cronica.diputados.gob.mx/Ve26sep2014-SE.html •26-sept-2014. SEGOB. Miguel Ángel Osorio Chong: http://cronica.diputados.gob.mx/Ve26sep2014-SG.html •29-sept-2014. CAPUFE. Benito Neme Sastre: http://cronica.diputados.gob.mx/Ve29sep2014-CAPUFE.html •29-sept-2014. SFP. Julián Alfonso Olivas Ugalde: http://cronica.diputados.gob.mx/Ve29sep2014-SFP.html •29-sept-2014. CONAGUA. David Korenfeld Federman: http://cronica.diputados.gob.mx/Ve29sep2014-CONAGUA.html •30-sept-2014. SEMARNAT. Juan José Guerra Abud, Procurador Federal de Protección al Ambiente. Guillermo Haro Bélchez: http://cronica.diputados.gob.mx/Ve30sep2014-SEMARNAT.html •30-sept-2014. PRODECON, Diana Rosalía Bernal Ladrón de Guevara: http://gaceta.diputados.gob.mx/Gaceta/62/2014/sep/20140930.html •03-oct-2014. Banco de México. Agustín Carstens Carstens, CNBV. Jaime González Aguadé: http://gaceta.diputados.gob.mx/Gaceta/62/2014/oct/20141003.html •06-oct-2014. SAGARPA. Coordinación General de Ganadería. Francisco José Gurría Treviño: http://gaceta.diputados.gob.mx/Gaceta/62/2014/oct/20141006.htm •07-oct-2014. Banco de México. Agustín Carstens Carstens, CNBV. Jaime González Aguadé: http://cronica.diputados.gob.mx/Ve07oct2014-Banxico.html •07-oct-2014. SEP. Emilio Chuayffet Chemor: http://cronica.diputados.gob.mx/Ve07oct2014-SEP.html •28-oct-2014. Instituto Nacional para el Federalismo y el Desarrollo Municipal. Antonio González Curi: http://gaceta.diputados.gob.mx/Gaceta/62/2014/oct/20141028.html En virtud de lo anteriormente expuesto, y dado que la pregunta se refiere al testimonio de un gran número de unidades administrativas del Poder Ejecutivo, la valoración debe modificarse de "C" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Work meeting are held between the budget and public account commission and other relevant commissions with different administrative units in order to discuss the budget proposal. However, access to these meetings is given only to specialist on the subject that are invited by the Commission. Especially, when it comes to the Budget and Public Account commission, access is usually restricted. It depends on the commission. We agree to update the rating to "B."

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Mexico

C.

Score: 33

Sources: No existe ningún mecanismo formal por el cual el público puede testificar en audiencias. Como se mencionó en la pregunta anterior, la participación ciudadana depende de si la comisión responsable le da el espacio para testificar y la invitación a la reunión.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Some public hearings are open to CSOs to provide testimony. Testimonio adicional de algunas audiencias públicas con participación de la sociedad civil puede ser encontrada en la página de la cámara de diputados, algunos ejemplos son: -Comisión de Hacienda y Crédito Público (GESOC) http://www5.diputados.gob.mx/index.php/esl/Comunicacion/Boletines/2014/Octubre/28/4505-De-los-182-programas-sociales-63-son-catalogados-como-la-caja-negra-del-gasto-social-federal -Comisión de Justicia (organizaciones civiles como Transparencia Mexicana, Red por la Rendición de Cuentas, el centro de análisis y de investigación Fundar, y el Centro de Investigación y Docencia Económicas (CIDE) http://www5.diputados.gob.mx/index.php/esl/Comunicacion/Boletines/2014/Noviembre/06/4580-Realizaran-en-San-Lazaro-tres-foros-para-analizar-iniciativas-en-materia-de-anticorrupcion -Comisión de Hacienda y Crédito Público (México Evalua, Red de Rendición de Cuentas) http://www5.diputados.gob.mx/index.php/esl/Comunicacion/Boletines/2014/Noviembre/10/4602-Necesario-fortalecer-modelo-de-transparencia-y-rendicion-de-cuentas-para-dar-certeza-a-recursos-publicos -Comisión de Movilidad (IMCO) http://www5.diputados.gob.mx/index.php/camara/Comunicacion/Boletines/2014/Noviembre/05/4572-El-67-por-ciento-de-la-vivienda-en-Mexico-es-informal-se-hace-poco-por-frenar-los-asentamientos-irregulares -Comisión del Ejecutivo federal, (IMCO) http://www5.diputados.gob.mx/index.php/camara/Comunicacion/Boletines/2014/Noviembre/05/4572-El-67-por-ciento-de-la-vivienda-en-Mexico-es-informal-se-hace-poco-por-frenar-los-asentamientos-irregulares -Comisión del Ejecutivo federal, (IMCO) http://www5.diputados.gob.mx/index.php/camara/Comunicacion/Boletines/2014/Noviembre/05/4572-El-67-por-ciento-de-la-vivienda-en-Mexico-es-informal-se-hace-poco-por-frenar-los-asentamientos-irregulares

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Micrositio de la Comisión de Presupuesto y Cuenta Pública (CPyCP) en la Cámara de Diputados. El link: http://www.diputados.gob.mx/comision_presupuesto/ Detalle sobre las actas de las reuniones de la comisión: http://www3.diputados.gob.mx/camara/001_diputados/012_comisioneslxii/01_ordinarias/017_presupuesto_y_cuenta_publica/03_actas

Comments: The Budget and Public Account Commission (CPyCP, by its Spanish acronym) has a micro site where it posts the minutes of the meetings (ordinary and extraordinary) that the commission has held. I attach an example of these minutes. There are also included the Commission's annual work programs. However, the minutes of the meetings held by the CPyCP that are available included meetings held during 2012-2013. The 2014 minutes are not posted. It is not clear whether the commission has not held meetings during the whole year, or whether the information has not been published. Also, there are no minutes of the fifth and sixth ordinary meetings of the plenary of the commission. It is not clear whether the commission has not held meetings during the whole year, or whether the information has not been published.http://www3.diputados.gob.mx/camara/001_diputados/012_comisioneslxii/01_ordinarias/017_presupuesto_y_cuenta_publica/03_actas

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Budget Commission has to publish these reports. In some reports, more than one session is included. Therefore, the answer should change from B to A. La Comisión de Presupuesto y Cuenta Pública (CPyCP), la cual, de acuerdo con los artículos 220, 221, 224, 227 y 228 del Reglamento de la Cámara de Diputados (RCD) tiene entre sus atribuciones elaborar y aprobar el dictamen referente al Proyecto de Decreto de Presupuesto de Egresos de la Federación, así como realizar las correcciones requeridas al mismo, es la encargada de realizar las audiencias en materia presupuestaria. En términos del artículo 160 del RCD, el cual establece la elaboración de actas sobre las reuniones que lleven a cabo las comisiones, la CPyCP publica en el portal electrónico de la Cámara de Diputados las actas sobre las reuniones que realiza. Tales actas, las cuales incluyen el detalle sobre los asuntos turnados, intervenciones en general de los diputados, e incluso resultado de las votaciones, se encuentran publicadas y se pueden consultar en la siguiente liga: http://www3.diputados.gob.mx/camara/001_diputados/012_comisioneslxii/01_ordinarias/017_presupuesto_y_cuenta_publica/03_actas/(offset)/12 Cabe aclarar que en dicha página se encuentran incluidas todas las sesiones que se han llevado a cabo durante 2014, las cuales se realizan de acuerdo con el calendario básico anual que menciona el artículo 169 del RCD, así como la información requerida para las reuniones ordinarias quinta y sexta, de la LXII Legislatura. Por lo anteriormente expuesto, se debe cambiar la valoración de "C" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We agree to change the rating to "A."

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Línea Ética de Denuncia: http://www.asf.gob.mx:8086/

Comments: The Ethical Reporting Line is a citizens engagement mechanism, confidential and secure to report irregularities in the implementation of Federal public resources that may involve misconduct from public servants from the three government branches. The ASF uses the reports received to: schedule audits, widen the objective and scope of the audits in course, and foster the investigation and, if applicable, the application of sanctions for the misconduct of public servants. However, it is not clear whether citizens actually use this Ethical Reporting Line.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The fraud hotline is accessible to all and is constantly mentioned in social media. The answer should change from B to A. La Línea Ética de Denuncia es un mecanismo accesible que puede ser usado ampliamente por todos los sectores de la sociedad. Para su uso se ha puesto en operación un portal digital http://www.asf.gob.mx:8086/ y un número telefónico gratuito para los denunciantes 01-800-911-73-73. El uso de la Línea Ética de Denuncia se difunde permanentemente a través de redes sociales, Twitter y Facebook. Adicionalmente se ha instrumentado una campaña de difusión en Google y Facebook orientada a grupos interesados en la materia. Por lo anteriormente expuesto, se debe cambiar la valoración de "B" a "A".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We agree to change the rating to "A."

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Línea Ética de Denuncia Ciudadana de la Auditoría Superior de la Federación http://www.asf.gob.mx:8086/

Comments: The Ethical Reporting Line is a citizens engagement mechanism, confidential and secure to report irregularities in the implementation of Federal public resources that may involve misconduct from public servants from the three government branches. The ASF will use the reports received to: schedule audits, widen the objective and scope of the audits in course, and foster the investigation and, if applicable, the application of sanctions for the misconduct of public servants.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is important to mention that, regarding administrative matters, citizens who submit reports cannot take part directly in said process (contribute). As mentioned by the reviewer, those reports are used to schedule audits, widen the objective and scope of the audits in course, and foster the investigation and, if applicable, the application of sanctions for the misconduct of public servants.

RESEARCHER'S RESPONSE

The Ethical Reporting Line is a citizens engagement mechanism, confidential and secure to report irregularities in the implementation of Federal public resources that may involve misconduct from public servants from the three government branches. The ASF will use the reports received to: schedule audits, widen the objective and scope of the audits in course, and foster the investigation and, if applicable, the application of sanctions for the misconduct of public servants. We believe it should remain as "A."

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Mexico

A.

Score: 100

Sources: Portal de la Auditoría Superior de la Federación (ASF): -

http://www.asf.gob.mx/uploads/160_ciudadania/LCiudadano_web.pdf

Comments: The ASF boasts mechanisms to communicate with the people on the results of the audit of the Public Account. With the presentation of the revision of the 2012 Public Account, the ASF began the publication and preparation of summaries of various audits in citizens version. It also prepared a "Guide for Citizens", which explains the work done by the ASF. Also, it started the "Public System of Audit Consultation", to make the search of audit results easier. In addition, it boasts an ASF program for children (intended to educate children on the values of honesty and responsibility, among others). Also, the ASF boasts the TV show "Pesos y Contrapesos" (Checks and Balances)."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Mexico

D.

Score: 0

Sources: La ley no establece la obligación de la auditoría de presentar reportes con los resultados de las consultas públicas.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Audit Report presents some findings on how inputs from the public were used. The answer should be changed from D to B. De acuerdo con el artículo 109 de la Ley de Fiscalización y Rendición de Cuentas de la Federación, "[l]a Comisión [de Vigilancia de la Auditoría Superior de la Federación de la Cámara de Diputados] recibirá peticiones, solicitudes y denuncias fundadas y motivadas por la sociedad civil, las cuales podrán ser consideradas por la Auditoría Superior de la Federación [ASF] en el programa anual de auditorias, visitas e inspecciones y cuyos resultados deberán ser considerados en el Informe del Resultado". Asimismo, de acuerdo con el artículo 110 de la misma Ley, la Comisión está facultada para recibir opiniones, solicitudes y denuncias de parte de la sociedad sobre las funciones de fiscalización de la ASF, a fin de mejorar la revisión de la Cuenta Pública. Con base en lo anterior, la ASF es clara en que su plan anual de revisiones se determina por un proceso de planeación estratégica que incorpora, entre otros aspectos, temáticas que "han adquirido una marcada visibilidad en los medios de comunicación nacionales y en la opinión pública, [...] a fin de contribuir a la satisfacción de las

demandas de transparencia y rendición de cuentas expresadas por la sociedad". Ejemplo de ello es el Informe sobre la Fiscalización Superior del Monumento Estela de Luz 2009-2011,disponible en http://www.asf.gob.mx/uploads/56_Informes_especiales_de_auditoria/Estela_Luz_Nv.pdf, que no obstante que la información que presenta ya se había informado previamente en las auditorías individuales correspondientes a la fiscalización superior de las Cuentas Públicas de los años respectivos, "la publicación independiente de este documento, basado en dichas auditorías individuales, responde a la aspiración institucional de presentar de manera sintetizada y clara los principales hallazgos y conclusiones a los que la ASF llegó como consecuencia de las revisiones practicadas". Con base en ello, se sostiene que en los casos de relevancia para la opinión pública, la ASF presenta informes detallados y formales sobre los resultados principales de su fiscalización. Por lo anteriormente expuesto, se debe cambiar la valoración de "D" a "B".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The law does not require the audit to submit reports including the results of public consultations. Every year, it would be necessary to prepare a report on how many reports were received and the impact they had on the ASF's auditing schedule. This does not occur. In practice, a report on the results is submitted, concentrating the work of over 1000 audits that, according to their significance, the Auditor General replied in particular to many concerns in media. However, the report does not explain how citizens reports were used. That is the reason why we believe it should remain as "D."