

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Mexico, September 2009**

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2010
Budget Summary	2010
Executive's Budget Proposal	2010
Supporting Budget Documents	2010
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2007

Table 2. Key Budget Documents Used: Full Titles and Internet Links*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de la Ley Federal De Presupuesto y Responsabilidad Hacendaria 2009 April 1, 2009 http://www.shcp.gob.mx/FINANZASPUBLICAS/info_relativa_2/lfprh_art42_2009.pdf
Budget Summary	Comunicado de Prensa: Propuesta del Programa Económico 2010. September 8, 2009 http://www.hacienda.gob.mx/comunicados_principal/comunicado_047_2009.pdf
Executive's Budget Proposal	Proyecto de Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2010 September 8, 2009 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/index2.html

<p>Budget Document One in Support of the Executive's Budget Proposal</p>	<p>All Supporting Budget Documents are presented at the same time of the Executive's Budget Proposal (Expenditure Budget)</p> <p>Iniciativa de Ley de Ingresos de la Federación para el Ejercicio Fiscal de 2010. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p>Informe Sobre el uso de la facultad conferida al Ejecutivo Federal en el art. 31 de la Constitución Política de los Estados Unidos Mexicanos, en material Arancelaria. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/aranceles.pdf</p> <p>Iniciativa de Decreto que Reforma, Adiciona y Deroga Diversas Disposiciones de la Ley Federal de Derechos. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lfdrf_pemex.pdf</p> <p>Iniciativa de Ley de la Contribución para el Combate a la Pobreza http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_ccp.pdf</p> <p>Iniciativa de Decreto que Reforma, Adiciona y Deroga Diversas Disposiciones Fiscales http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativamiscelanea.pdf</p> <p>Iniciativa de Decreto que Reforma y Adiciona Diversas Disposiciones de la Ley del Impuesto Especial sobre Producción y Servicios http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lieps.pdf</p> <p>Iniciativa de Decreto que Reforma, Adiciona y Deroga diversas disposiciones de la Ley Federal de Derechos http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lfd.pdf</p>
<p>Budget Document Two in Support of the Executive's Budget Proposal</p>	<p>Exposición de Motivos http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/index2.html</p> <p>Criterios Generales de Política Económica 2010 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p>
<p>Budget Document Three in Support of the Executive's Budget Proposal</p>	<p>Decreto de Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2010 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/proyecto_decreto.pdf</p>
<p>Citizens Budget</p>	<p>Not produced</p>
<p>Enacted Budget</p>	<p>Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2009 November 28, 2009 http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2009/i</p>

	index.html
In-Year Reports	<p>Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformeTrimestral_2.aspx (Second Quarter, July 2009)</p> <p>Información Mensual de Finanzas Públicas y Deuda Pública http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx (January - July, August 28, 2009).</p>
Mid-Year Review	Not produced
Year-End Report	<p>Cuenta de la Hacienda Pública Federal 2008 April 30, 2009 http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2008/index.html</p>
Audit Report	<p>Informe del Resultado de la Revisión y Fiscalización Superior de la Cuenta Pública 2007 May 7, 2008 http://www.asf.gob.mx/Trans/Informes/ir2007i/indice.htm</p>
Other Documents	
Relevant Ministries & Departments	<p>Secretaria de Hacienda y Crédito Público Subsecretaria de Ingresos [Revenue] Subsecretaria de Egresos [Expenditure] Auditoría Superior de la Federación [Supreme Audit Institution]</p>

*** Government Comments for Table 2 are available at the end of the Questionnaire**

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	No	No	No	No	No	NA
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	No	No	No	No	No	NA
7. Readily available outside capital and/or big cities [†]	Yes	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	No	No	No	No	No	NA
9. News conference is held to discuss release	No	Yes	Yes	Yes	Yes	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA	Yes	Yes
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA	Yes	Yes
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	No	No	NA	No	No

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Análisis Administrativo Económico, Presidencia de la República. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/02/r02_aae.pdf This reference refers to the President's Office; however, the same information exists for all government's offices.</p> <p><u>Comment:</u> All expenditures are presented under an administrative classification and details are available on each administrative unit in charge, for each one of the offices.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." Even though the administrative classification identifies the responsible units, this classification only presents details of those in charge at a very high level. No information appears on the units in charge of the implementation of specific programs. Moreover, the administrative classification does not exist for the general branches [areas] or for the individual offices [<i>dependencias</i>]. Finally, in the PEF 2010, not all the digits of the programmatic coding were shown, which means that this information can no longer be linked to the functional classification.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire, "a." The response should remain "a" because of the following reasons: 1. The question asks whether information is presented by administrative unit and it does not attempt to measure the <i>level</i> of the unit in charge. Under these criteria, all expenditures are presented by their administrative classification, regardless of whether or not the unit in charge is a high level one. 2. With regards to the general areas [ramos], due to the very nature of expenditure, it does not make any sense to classify expenditure by administrative unit, because several of those areas include expenditure for the entire federal administration; however, for the general areas, the unit in charge is included.</p>	a

<p><u>IBP Comment:</u> IBP editors chose answer “a” in light of the researcher comment.</p>	
<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Análisis Funcional Programático Económico, Presidencia de la República http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/02/r02_afpe.pdf This reference refers to the President’s Office; however, the same information exists for all government’s offices.</p> <p><u>Comment:</u> All expenditures are presented by functional classification and are itemized in each office. The disaggregation even includes the units that are responsible.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The functional classification is not consistent from year to year. In other words, within the same function there are different categories each year, which makes it difficult to draw comparisons over time, as well as draw comparisons with other countries’ data. Moreover, even though progress has been made in the functional classification, much remains to be done at program level. Take the Judiciary, for example: http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2010/temas/tomos/03/r03_afpe.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire, “a.” Indeed, functional classification varies over time, and this makes comparisons difficult; however, this question does not inquire about the comparability of functional classification. Even though the functional classifier is not comprehensive, it is compatible with international standards</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” in agreement with the researcher.</p>	<p>a</p>

<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Programas Presupuestarios en Clasificación Económica, Presidencia de la República http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/02/r02_ppcer.pdf Distribución del gasto por unidad responsable y al nivel de desagregación de capítulo y concepto del gasto, Presidencia de la República http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/02/r02_apurog.pdf References are to the President of the Republic's Office. However, the same information is available for all offices.</p> <p><u>Comment:</u> All expenditures are presented with an economic classification and details are presented for each office [<i>dependencia</i>]. Information is presented by of budget program in economic classification and by purpose of expenditure.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>a</p>
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<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Análisis Funcional Programático Económico, Presidencia de la República http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/02/r02_afpe.pdf,</p> <p><u>Comment:</u> This reference mentions the President of the Republic's Office. However, the same information exists for all offices. It is important to mention that there are programs that are not individually identified in the budget; rather they are part of a broader program. This makes it difficult to differentiate between resources appropriated for these programs and whether there are any implications in terms of budget transparency.</p> <p>Peer Reviewer One Comment: Even though the entire Federations' Expenditure Budget (PEF) is classified by program, there is the problem of what denomination is used for this heading/item [<i>rubro</i>]. In other words, some programs are called "other activities." See the above-cited example of the Judiciary (Q.2).</p> <p>Peer Reviewer Two Comment: Indeed there is not enough detail on programs, which makes it difficult to clearly identify what purpose the expenditure is being allocated for.</p> <p>Government Comment: Information on economic classification for all budget programs is provided in the <i>Proyecto del Paquete Económico</i> [Draft Economic Package]. For example, Area [<i>Ramo</i>] 09 Communications and Transportation [Comunicaciones y Transporte]: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/09/r09_reurgfpp.pdf</p> <p>Researcher Response: I agree with the reviewers' comments about the level of detail of the programs.</p>	a
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<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Criterios Generales de Política Económica, p. 101. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> A table is provided in the <i>Criterios Generales de Política Económica</i> (General Economic Policy Criteria, CGPE) showing estimated ceilings for current expenditure [gasto inercial] until 2012. Ceilings are also presented as a percentage of expected GDP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The appropriate response is indeed "a"; however, the document that is used as a reference is not adequate because it does not show any evidence of a multi-year system. The document only indicates amounts for different years. A better reference is: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/temas/09/r09_pps.pdf, where one can see the planned multi-annual programming.</p> <p><u>Government Comment:</u> No comments.</p> <p><u>Researcher Response:</u> The reference provided is correct since it directly addresses the question, which specifically asks whether information on aggregate expenditure for the two years following BY is presented. Moreover, the reference provided by Peer Reviewer Two refers to a particular type of expenditure, <i>provision of services of the Secretaria de Comunicaciones y Transporte</i>. This reference is incorrect because it does not show an estimated aggregate level of expenditure, as the question asks. It should be noted that only infrastructure investment projects can be multiannual.</p>	<p>a</p>
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<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010 - Tomo VII. Example: Ramo 6 Programa y Proyectos de Inversión [Area 6 Investment Program and Projects] http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/06/r06_pir.pdf</p> <p><u>Comment:</u> Disaggregated information, for budget programs, on expenditures for the years following the budget year is not presented. Only estimates of the flows for some investment projects and programs are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	b
<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Iniciativa de Decreto por el que se expide la Ley de Ingresos de la Federación para el Ejercicio Fiscal de 2010, pp. 1-2. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p><u>Comment:</u></p>	b

<p>Even though the <i>Iniciativa de Ley de Ingresos de la Federación para el Ejercicio Fiscal 2010</i> disaggregates information about the different sources of tax revenue, there is no disaggregated information, for example, on what individuals and companies pay in taxes.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> It would be helpful to learn about the tax burden by gender.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” All sources of revenue are presented in the <i>Iniciativa de Ley de Ingresos de la Federación</i> for each fiscal year, such as value added tax or income tax. The <i>Ley Federal de Presupuesto y Responsabilidad Hacendaria</i> (Federal Law of Budget and Tax Responsibility) establishes, in Article 40.II.a, that the draft decree of the Revenue Bill (Ley de Ingresos) shall contain estimates of the Federal Government’s revenues, revenues for the entities under direct Government control, as well as those stemming from [external] funding.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire, “b.” As mentioned in the comment above, some resources are not individually identified, i.e. income tax disaggregated by corporations and individuals. In considering international standards (IMF 2001 Public Finance Statistics Manual), information on tax resources could be further disaggregated and this is why we believe “b” is the appropriate response. Moreover, further disaggregation of tax revenue is presented in other budget documents, such as the quarterly reports, which means that the capacity to generate such type of revenue information does exist.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” in agreement with the researcher.</p>	
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> <i>Iniciativa de Decreto por el que se expide la Ley de Ingresos de la Federación para el Ejercicio Fiscal de 2010</i> (pp. 2-7). http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p><u>Comment:</u> Even though the <i>Iniciativa de Ley de Ingresos de la Federación para el Ejercicio Fiscal 2010</i> disaggregates information on the different sources of tax revenue, there is no disaggregated information on the goods and</p>	<p>b</p>

services that will be sold during the fiscal year, on the origin of the revenue of enterprises and decentralized agencies, and on the source of the revenue belonging to secretariats and entities.

Researcher Response to this Question was “b”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “a.” The *Iniciativa de Ley de Ingresos de la Federación (ILIF)* disaggregates the information on the different sources of revenue, and indicates what will constitute tax and non tax revenue. Within the subgroup of “non tax revenue” we can identify revenue from services provided by the Government in public law activities, from the use public assents/goods and hydrocarbon royalties; with the first two items being disaggregated at secretariat level (Secretaría). Moreover, individual revenues from products and fees [*aprovechamientos*] are identified (ILIF Article 1.A IV, V, VI and VII).

In addition, in the *Exposición de motivos* of the *Iniciativa de Ley de Ingresos* (starting on page XVIII), there is detailed explanation of the sources of revenue for the entities directly controlled by the government, as well as the method of calculation and quantification of those revenues (ILIF Article 1.B). Together with the above, the Economic Package (*Paquete Económico*) includes an annex detailing the methodology for the estimation of the Federal Government’s annual and monthly revenue (tax and non tax), as well as that of enterprises and agencies.

(<http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/anexos/mevri.pdf>)

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, “b.” According to the *Exposición de motivos*, the Federal Government’s non-tax (non oil) revenue for BY2010 is estimated at \$120.315 billion pesos. In looking through the *Iniciativa de Ley de Ingresos para 2010*, we see that 95.820 billion pesos are included under the heading “Other government charges.” In other words, of total non tax/non oil revenue of the Federal Government, approximately 80% is not specifically identified. Even though we know those revenues are fees [*aprovechamientos*], no further information is provided on what type of charges they are. For this reason, we consider “b” as the correct response, since a significant percentage of non tax/non oil revenue is not specifically identified.

IBP Comment: IBP editors chose answer “b” in agreement with the researcher.

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Criterios Generales de Política Económica 2010 pp. 99, 101. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> A table is presented in the <i>Criterios Generales de Política Económica</i> (CGPE), with an estimation of the expected current revenue until 2012. Estimates are also presented as a percentage of the expected GDP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Criterios Generales de Política Económica 2010 pp. 99. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> Multiannual disaggregated revenue information is presented only in what concerns oil and non oil revenue.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>Government Comment: A more appropriate response to this question would be "b." In the <i>Exposición de Motivos</i> of the <i>Iniciativa de Ley de Ingresos 2010</i> (p. XXVII), the projections for oil and non oil revenue for 2010-2015 are listed, as well as tax and non tax revenue; it is also indicated whether the revenues belong to the Federal Government or to Agencies and Enterprises. Moreover, in the <i>Exposición de Motivos</i> of the <i>Proyecto Presupuesto de Egresos de la Federación</i>, projected revenue from each tax is broken down as a percentage of the GDP (p. 147).</p> <p>Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "c." The information referred to in the government's comment is presented as a percentage of the GDP; however, 2010-2015 GDP projections are not provided, so that it is not possible to calculate the amount of revenue other than what is mentioned in our initial comment. For this reason, we do not believe "b" is the appropriate, and answer "c" is maintained.</p> <p>IBP Comment: IBP editors chose answer "c" in agreement with the researcher.</p>	
<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Criterios Generales de Política Económica (p. 89, 161). http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf.</p> <p><u>Comment:</u> Broad debt estimates are presented (historical balance of the public sector's financial requirements) for end of BY 2009 and end of BY 2010, thus reflecting the net financial requirements for the budget year.</p> <p>Researcher Response to this Question was "c"</p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be "b," since this information is available at: http://www.shcp.gob.mx/FINANZASPUBLICAS/finanzas_publicas_info_mensual/2009/finanzas_deuda_congreso_ene09.pdf. These reports are released on a monthly basis, and information on the balance of internal and external debt is presented, both at the beginning and at the end of the year, in millions of pesos.</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: A more appropriate response to this question would</p>	a

<p>be "b." Information on <i>Financial Requirements of the Public Sector</i> is presented as a percentage of the GDP for the start of the Budget year in the General Economic Policy Criteria. In the Introductory Explanation of the Draft Budget of Revenue, forecasts of the balance of Financial Requirements of the Public Sector are shown beginning with the close of the budgeted year until the close of 2015. Additionally, in the Introductory Explanation of the Draft Budget, financial cost of the debt of the Federal Government and agencies and enterprises is broken down, as well as payment of public debt (Area 24), for both internal and external debt and specifically what shall go to Area 34 (Support to Savers and Debtors). La información sobre los Requerimientos Financieros del Sector Público se presenta como porcentaje del PIB para el inicio del año que se presupuesta en los Criterios Generales sobre Política Económica. En la Exposición de Motivos del Proyecto de Presupuesto de Egresos se muestran las proyecciones del saldo de los Requerimientos Financieros del Sector Público desde el cierre del año que se presupuesta hasta el cierre de 2015. Asimismo, en la Exposición de Motivos del Proyecto de Presupuesto se desglosa el costo financiero de la deuda del Gobierno Federal y los organismos y empresas, así como el pago a la deuda pública (Ramo 24), tanto interna y externa y en específico lo que se destinará al Ramo 34 (Apoyo a Ahorradores y Deudores).</p> <p>Researcher Response: I suggest the answer should be changed from "c" to "a." After reviewing the information once again, it was found sufficient evidence to support an "a" response.</p> <p>IBP Comment: Based on a review of comments, IBP editors chose answer "a."</p>	
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010 - Ramo 24 Deuda Pública. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/24/r24_afpe242934.pdf Draft 2010 Budget of Revenue of the Federation – Area 24</p> <p><u>Comment:</u> Information on interest payments for the debt is presented in the budget documentation. Information about this is available in Area (<i>ramo</i>) 24 on public debt. Expenditures for debt per source is broken down in interest, commissions and other for the [budget] year.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: No comments.</p>	<p>a</p>

<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Iniciativa de Ley de Ingresos 2010, pp. XXXVI, XL. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p><u>Comment:</u> The Revenue Law (<i>ley de ingresos</i>) identifies the amount of internal and external debt and includes the profile of maturity dates for the total debt for 2010-2015. However, it does not provide any further information.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c." In the Draft Law of Revenue [<i>Iniciativa de Ley de Ingresos</i>], both the profile of maturity dates of the total debt for 2010-2015, and the internal and external debt policy strategy are explained in detail (pages. XXXII-XL).</p> <p><u>Researcher Response:</u> I suggest the answer should be changed from "d" to "c." After reviewing the information once again, I found that it supports a "c" answer.</p>	C
<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p>	b

<p><u>Citation:</u> Criterios Generales de Política Económica (pp. 56-98). http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> Although information on the principal macroeconomic variables is provided, the document is lacking information on some key macroeconomic indicators; moreover it does not provide specific information that would allow to know where each particular estimate came from. Take, for example, the tax base [<i>base gravable</i>].</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” From pages 9 to 90, the various implications and analysis of the macroeconomic scenarios are explained.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” In the <i>Criterios Generales de Política Económica</i>, an explanation of the most important information used for the estimates and the macroeconomic forecasts appearing in the Economic Package is presented and examined, such as nominal GDP, real GDP growth, interest rates, inflation, price per oil barrel, estimates of US economic variables, etc. (pages. 56-98 and 172).</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire, “b.” As mentioned in the initial comment, some macroeconomic information is not provided. One additional example, which was already given in the initial comment, consists in the estimates of the level of unemployment, the projections of which are not presented for BY2010: only the actual figures for BY2009 are shown. In light of the fact that there is important information that is not included in the proposed budget, I believe that “b” is the appropriate response. The reference provided by Peer Reviewer One pertains to macroeconomic information for years previous to the budget year, while this question is actually asking about macroeconomic assumptions for the budget year [to which the budget proposal refers to].</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” in light of the researcher’s comment.</p>	
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. 	<p>d</p>

<p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Criterios Generales de Política Económica http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> Even though an extensive explanation of the different macroeconomic variables and their impact on revenue and the Budget is provided, the different scenarios based on changes in macroeconomic variables are not explained, nor are their implications.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” It must be mentioned that a negative macroeconomic scenario is indeed presented.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “c.” In the <i>Criterios Generales de Política Económica</i> the risks that could alter the estimated trends are described in the document, such as a less favorable performance of the US economy, international financial conditions, or further reductions in oil production platforms and a drop in international prices of the hydrocarbon (page 94.)</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “d.” Even though the risks are presented, as mentioned in the government’s comment, this is not a sensitivity analysis presenting different or alternative assumptions on macroeconomic criteria and their impact on expenditures, revenue and debt, as the question reads. It must be pointed out that Peer Reviewer One does not offer a reference supporting his/her assertion. For this reason, answer “d” is maintained as the correct response.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency in the criteria across countries, and in light of the researcher’s comments.</p>	
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <p>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on expenditures is not presented.</p> <p>e. Not applicable/other (please comment).</p>	<p>C</p>

Citation:

Criterios Generales de Política Económica (p. 113)
http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf

Comment:

Generally speaking, this information is not presented for all changes in public policy. The information that can be found is scant and selective. For example, a proposal was presented to eliminate three Secretariat, but no analysis was presented on how this elimination would impact expenditures, how the resources obtained would be used, what was the cost-benefit of this action in terms of liquidations and what impact on other offices would there be, in taking on essential functions that were carried out by the secretariats that were going to be eliminated.

Researcher Response to this Question was “d”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The most appropriate response is “c” since this information is included in the Exposición de Motivos of the *Proyecto de presupuesto de egresos*, pages 145-151
http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em009.pdf

Government Comment: A more appropriate response to this question would be “c.” In 2010, the economic package included the Draft Law regarding the Contribution [Tax] to Reduce Poverty, the resources of which would be entirely used for the budget of social programs; this is mentioned in the Criterios Generales de Política Económica (page 113).

Researcher Response: I suggest the answer should be changed from “d” to “c.” After analyzing the information provided in the government comment, it was determined that the correct response is “c.”

IBP Comment: Based on a review of comments, IBP editors chose answer “c.”

17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

Iniciativa de Ley de Ingresos de la Federación para el Ejercicio Fiscal de 2010 (pp. II-XIII)
http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf

Comment:

The Iniciativa de Ley de Ingresos de la Federación includes a section on outcomes evaluation for the application of new taxes starting from 2008. However, even though narrative discussion is extensive, it is missing quantitative estimates on the impact of those taxes on different population groups.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c." The Iniciativa de Ley de Ingresos includes the estimated amount to be collected for each source of revenue, together with new tax proposals. In addition, the economic package includes different drafts laws, which attempted to change the Income Tax, the Tax on Cash Deposits, the Special Tax on Production and Services, the Federal Law of Fees, as well as the Draft Law of the Tax to Reduce Poverty.

<http://www.aplicaciones.hacienda.gob.mx/ucs/2009/index.html>

In the *Exposición de Motivos* of each bill, the impact of the proposals is explained in both narrative and quantitative terms.

Moreover, the calculation of how tax policy affects the population by deciles of homes is submitted to the Treasury and Public Credit Committees of the Chamber of Deputies and Senate, no later than 35 days after the last day of the budget year, as provided by article 31 of the law of the Tax Administration Service, and article 25 of the 2010 Law of Revenue. This document is made available to the public through the web page of the Secretariat of the Treasury and Public Credit (SHCP).

Researcher Response: I suggest the answer should remain "c," as I indicated in the questionnaire. As was noted in the comment, the narrative description of the impact of new taxes is scant. It provides the reasons why it is important to

C

<p>implement these new policies in broad terms; it presents forecasts of total collection amounts and barely explains the impact. It just explains who would be the most and the least impacted, based merely on the design of the new tax, nothing else.</p> <p>For example, the <i>Exposición de Motivos</i> referring to the change of the individual income tax, states that “[the new measures would have] a moderate impact on the tax burden of individuals with the highest income.” These types of assertions cannot be considered as an ‘impact analysis’ on new revenue proposals. In addition, there is no explanation of how this change in income tax rates alters the composition of oil vs. non oil revenue. No analysis is provided about the impact that an increase in corporate income tax rate would have on investment, competitiveness and production. These issues are extremely important in a context of economic recovery.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” in agreement with the researcher.</p>	
<p>Estimates for Years Prior to the Budget Year</p>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Exposición de motivos del proyecto de presupuesto de egresos 2010 Evolución del gasto público 2005-2009 (pp. 117-118) http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em006.pdf</p> <p><u>Comment:</u> However, those data are the enacted amounts and not the executed ones, and therefore in some instances approved resources are underestimated in relation to those of the previous year.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Units at lower levels in the hierarchy are not shown. Only information at the level of general directorates [high-level offices] can be found.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p> <p><u>Researcher Response:</u> The question asks whether expenditures are classified by secretariats, departments or agencies, which is in line with the reference provided. The question is not intended to measure the level of disaggregation of</p>	<p>a</p>

<p>the administrative classification. Even if the information on the level of disaggregation for BY-1 by economic classification is minimal, it is indeed presented for <i>all</i> programmable expenditures. For this reason, we maintain response "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" in agreement with the researcher, and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Exposición de motivos del proyecto de presupuesto de egresos 2010 Evolución del gasto público 2005-2009, p. 120. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em006.pdf</p> <p><u>Comment:</u> See comment to question 18.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>a</p>

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Exposición de motivos del proyecto de presupuesto de egresos 2010 Evolución del gasto público 2005-2009, p. 119. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em006.pdf</p> <p><u>Comment:</u> See comment to question 18</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
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<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010 - Exposición de Motivos, Estrategias relevantes http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em010.pdf</p> <p><u>Comment:</u> Some information is provided in the narrative explanation, but it is not comprehensive. There is a list of the programs that are relevant to the current administration.</p> <p><u>Researcher Response to this Question was "c"</u></p>	c
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<p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The response should be “d,” because in the cited document there no detailed information by program for the previous year. It only draws comparisons to some data from prior years in terms of percentages of the proposed budget.</p> <p><u>Government Comment:</u> No comments.</p> <p><u>Researcher Response:</u> We decided to keep response “c” because it presents percentage increases in comparison with the amount appropriated in BY-1, for certain budget programs. According to the criteria used in other questions, information can be considered as “available” if the information required, in order to calculate it, is presented. We opted for response “c” because such information is presented for a few selected programs, accounting for less than two thirds of total expenditure. Also, information on investment programs and projects is presented, as can be seen in the link below: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/09/r09_pir.pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” in agreement with the researcher, and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Criterios Generales de Política Económica http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> The document is not clear in this regard and in some instances presents estimates for the first half of 2009, while in others it does not.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p style="text-align: center;">C</p>

<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010- Exposición de Motivos, Evolución del Gasto Público 2005-2009 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em006.pdf</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: Such information is also presented in the <i>Exposición de Motivos</i>. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: No comments.</p>	a
<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</p> <p>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</p> <p>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</p> <p>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010 - Exposición de Motivos, Evolución del Gasto Público 2005-2009 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em006.pdf</p> <p><u>Comment:</u> Disaggregated information for all classifications of expenditures is</p>	c

<p>available (administrative, functional and economic), but for none of the programs.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." In the <i>Exposición de Motivos</i> of the <i>Proyecto de Presupuesto de la Federación</i>, a horizon of 4 years prior to the year being budgeted for each classification of expenditure (administrative, economic and functional) is shown; in addition, expenditures that are transferred to federal entities through each federal contribution fund and other items, such as infrastructure investment, are broken down.</p> <p><u>Researcher Response:</u> We cannot give a higher score than "c" because a "b" response would mean that information is presented for two years prior to the Budget year for the three classifications of expenditure, and for some individual programs. Mexico presents this information for the three classifications of expenditure (as was noted in the comment), but data for BY-2 are not presented for any program.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" in agreement with the researcher, and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010 - Exposición de Motivos, Evolución del Gasto Público 2005-2009 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em006.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u></p>	<p>a</p>

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010 - Exposición de Motivos, Evolución del Gasto Público 2005-2009 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em010.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Criterios Generales de Política Económica p. 89. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf Iniciativa de Ley de Ingresos http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p><u>Comment:</u> The most important tax revenues are shown as a percentage of GDP for preceding years in the <i>Criterios Generales de Política Económica</i>. The estimates, for end of BY2009, of some resources such as the tax on deposits and others, amounting to less than two thirds of total revenue, are presented in the narrative section of the Draft Revenue Law [Ley de Ingresos].</p>	b

<p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." The document <i>Criterios Generales de Política Económica</i> presents information on tax revenue for BY2009 (approved and estimated for the end of the year) and forecasts up until BY 2015: ISR (income tax), IETU (Single Rate Business Tax), IDE (tax on cash deposits), IVA (value added tax), IEPS (special tax on production and services), ISAN (tax on new automobiles) etc. and forecasts out to 2015. See page 152 of such document.</p> <p><u>Researcher Response:</u> In light of the information presented in the government's comment, the correct answer should be "b" because the appropriate information is presented in the comment. However, the special tax on production and services is not broken down by item, and this is why the response cannot be "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" in light of the government and researcher comments.</p>	
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Criterios Generales de Política Económica http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> Only aggregated data on the sources of non tax revenue are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	d

<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Criterios Generales de Política Económica http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> The document is not clear in this regard. With respect to the estimated revenue, on page 168 it states that estimates are updated; however, it does not indicate the amount of actual revenue.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c." All estimates are made with the latest data available up until early September. When the <i>Paquete Económico</i> (Economic Package) is drafted, seven months of revenue, recorded from the fiscal year prior to the one being budgeted, are taken into account.</p>	<p>C</p>
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<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Criterios Generales de Política Económica http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> The most important tax revenues are shown as a percentage of GDP for previous years. However, information on the GDP level during those years is not presented, which makes it possible to calculate the actual amounts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	b
<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Criterios Generales de Política Económica p. 40. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> Only a table with oil revenue from 2006 to 2008 is presented. In addition, data from 2003 is presented, albeit only for tax, non tax, oil and non oil revenues as a percentage of GDP. However, information on the GDP level during those years is not presented, which makes it possible to calculate the actual amounts.</p>	c

<p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." Actually, aggregated data are presented on oil and non oil, and tax and non tax revenues, identifying whether they were generated by the Federal Government or Enterprises and Agencies, which would make response "b" a more appropriate answer.</p> <p><u>Researcher Response:</u> As is explained in the comment, tax/non tax data are presented as a percentage of GDP; however, the GDP level is not presented for this period, and therefore it is impossible to make any calculations. For this reason, the correct response is "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" in agreement with the researcher, and to maintain consistency of assumptions across countries.</p>	
<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Criterios Generales de Política Económica, p. 168 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf Iniciativa de Ley de Ingresos, p. XXVI http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p><u>Comment:</u> Actual outcomes are not presented in numbers, but only as a percentage of GDP, and the information required to calculate the current amount of revenue collected during the years preceding BY, is not presented.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." The selected option, "d," does not reflect the information presented in the <i>Iniciativa de Ley de Ingresos</i> (page XXVI), since it presents a horizon of four years preceding the budget year, with regard to oil and non oil revenue, as well</p>	d

<p>as tax and non tax revenue. Therefore, it should only be mentioned that outcomes are presented as a percentage of GDP, but they are indeed presented in the above-referenced document.</p> <p>Researcher Response: The reference provided in the Government comment was added; however, the response cannot be changed because, in both references (CGPE and ILI) information is presented as a percentage of GDP. Given that the GDP level for BY-2 and preceding years is not presented, it is impossible to calculate the actual amount of revenue; therefore, the correct response is "d."</p> <p>IBP Comment: IBP editors chose answer "d" in light of the comment provided by the researcher.</p>	
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Criterios Generales de Política Económica, pp. 43-45 y 166-167. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf Iniciativa de Ley de Ingresos, p. XXXV http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p><u>Comment:</u> In the <i>Criterios Generales de Política Económica</i> the level of debt as a percentage of GDP is presented. The <i>Ley de Ingresos</i> (Revenue Law) presents information, up until June 2009, about what percentage of debt is in foreign currency, the average term of government bonds on the domestic market, and other important information. The information is not comprehensive, nor is there enough disaggregation.</p> <p>Researcher Response to this Question was "c"</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: A more appropriate response to this question would be "b." In the <i>Criterios Generales de Política Económica</i>, data on the public deficit for the budget year, as well as the overall amount of public debt are presented (page 166). In addition, the document presents the evolution of the Financial Requirements of the Public Sector, which is the broadest measure of debt (page 44), as well as the forecasts for the 4 years following the budget</p>	<p>b</p>

<p>year (page 101). Measurements are presented as a percentage of GDP because the international standard for measuring government debt consist indeed in such ratio.</p> <p>IBP Comment: IBP editors chose answer “b” in light of the comment provided by the Researcher.</p>	
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Criterios Generales de Política Económica, pp. 43-45 y 166-167. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p> <p><u>Comment:</u> As mentioned in the previous question, current data on indebtedness are not presented, but only information on debt as a proportion of GDP is presented. However, the data required to calculate actual outcomes are not presented.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Debt information is presented for three and two years prior to the budget year, as well as estimates for the end of the year prior to the budget year, and five years following BY. All this information is presented in terms of percentage of GDP.</p> <p><u>Researcher Response:</u> As mentioned in the initial comment to the question, information on the GDP is not presented for the years preceding BY-1, which makes it impossible to calculate actual debt amounts since they are presented as a percentage of the GDP. Based on the criteria used in the [OBI] methodology, if this additional information is not presented, it is considered that the information is not presented altogether. For this reason, the correct response is “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” in agreement with the researcher.</p>	d
<p>Comprehensiveness</p>	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p>	d

<p>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on extra-budgetary funds is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No information is presented on extra-budgetary funds in the documents included in the Economic Package. For example, loans from financial institutions are not presented, even though they have got a very specific purpose, tied to a program.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The “Cash Flow Statement” (“Estado de Flujo de Efectivo”) is presented for each secretariat, showing a variety of titles or specific items, such as interest charges or recovery of portfolio. In addition, pages 87 and 106 of the Introductory Statement of Explanation refer to other non recurring revenue. In the <i>Iniciativa de Ley de Ingresos Federales</i> (ILIF, draft federal revenue law), other revenues are mentioned, as well as how the Secretariat of the Treasury and Public Credit should handle special revenue. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/xpo_motivos/criterios/cgpe_2010.pdf http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/xpo_motivos/ingresos/iniciativa_lif2010.pdf http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2010/temas/tomos/20/r20_vyf_feff.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Even though no information on extra-budgetary funds is presented in the Economic Package, an annex to the quarterly reports shows the balance of all extra-budgetary funds; in other words, the information exists and is available to the public in each quarterly report over the year.</p> <p><u>Researcher Response:</u> The comment of Peer Reviewer One refers to special or surplus resources, it does not refer to the extra-budgetary funds that the question inquires about. For this reason, it is decided to keep response “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” in light of the researcher comment.</p>	
<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <p>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</p>	<p>b</p>

- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

Proyecto de Presupuesto de Egresos de la Federación 2010 - Resumen Económico por Destino del Gasto
http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/33/r33_redg.pdf

Comment:

Transfers between government entities relating to area (*ramo*) 33, for example, are presented (area 33 covers Federal Contributions to Federative Entities and Municipalities). Even though a narrative description of these transfers is included in the program strategy, which shows the general objectives of the different funds that this *ramo* is composed by, information on the purpose of the expenditure of the different funds is not included, but it is only presented in general terms.

Researcher Response to this Question was “b”

Peer Reviewer One Comment: The information is indeed presented for each federative entity [State and Mexico City]. However, one would expect that the information would be more comprehensive, providing the dates the funds are provided to each state. The Federal Budget and Tax Responsibility Law (LFRH) establishes that it is the responsibility of the Executive to publish the schedule of disbursement of funds to the federative entities [states and Mexico City], once the Budget of Expenditures of the Federation (PEF) has been approved by the Legislature. For this reason, this information is not reported in the supporting documents to the executive’s budget proposal. These schedules are released in early January in the Federal Official Gazette (DOF). Unfortunately, sometimes it is not disaggregated into the eight different funds of Area (*ramo*) 33. Moreover, it would be important to incorporate information relating to surplus revenue, as well as the procedure through which offices can make use of these resources.
http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2010/temas/tomos/33/r33_afpe3325.pdf

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “a.” In the *Exposición de Motivos* of the *Proyecto de Presupuesto*, the amount per contribution fund to be distributed over the budget year is explained in detail. In addition, federal contributions are broken down, showing the amount allocated to each state per fund, and the functional and economic classification of the expenditure:

http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/33/r33_afpe3325.pdf.

In the program strategy there is a narrative explanation of the purpose of each contribution fund:

http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/33/r33_ep.pdf.

Regarding the purpose of the resources, when these are resources that will be transferred to the federal entities and the municipalities, it is impossible to know

what they will be used for; however, each fund does have a specific purpose, as set forth in the program strategy and the Fiscal Coordination Law (*Ley de Coordinación Fiscal*).

Researcher Response: As it is correctly pointed out in the government's comment, the use of these resources at the subnational level is not known. Given that these resources are contributions, i.e. federal resources that are provided to subnational entities, regardless of whether or not these resources are executed by these entities, its final purpose should be disclosed. Therefore the correct answer is "b."

IBP Comment: IBP editors chose answer "b" in agreement with the researcher, and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

- a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on transfers to public corporations is not presented.
- e. Not applicable/other (please comment).

Citation:

Proyecto de Presupuesto de Egresos de la Federación 2010 - Tomo V - Entidades de Control Directo.

<http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/index2.html>

Comment:

Information on transfers to public enterprises is included; however, it is missing some narrative explaining in detail the entity's budget.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Volume V of the *Proyecto de Presupuesto de Egresos* (Draft Expenditure Budget) contains all budget information of the entities directly controlled by the government. For example, it is included the origin and application of resources for each enterprise (such as for CFE [Federal Electricity Commission]:

http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/omoms/18/r18_toq_oar.pdf). In addition, for a detailed explanation of the Budget of each entity, the program strategy for each one is included (such as for CFE: http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/omoms/18/r18_toq_epr.pdf).

b

<p>Expenditures of each entity are also presented in detail by functional-economic classification (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/18/r18_toq_afpefdev.pdf), as well as budget programs (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/18/r18_toq_ppcere.pdf) and investment projects to be carried out over the year (http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/18/r18_toq_pie.pdf).</p> <p>Researcher Response: Even though the information is extensive, some details are missing, as mentioned in our initial comment. One example of information that is needed for true accountability is the administrative analysis, since it allows to identify the units responsible for the expenditure. Such information is not presented with the draft budget of the entities directly controlled by the government. For this reason, the correct response is "b."</p> <p>IBP Comment: IBP editors chose answer "b" in light of the researcher comment, and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on quasi-fiscal activities is scant in the documents comprising the economic package. For example, information is presented on whether the resources are allocated to the fund or trust, but no information on their expenditure is provided.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: No comments.</p>	C
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some 	d

details are excluded.

- c. Yes, some information is presented, but it lacks important details.
- d. No, information on financial assets is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

No information on government assets is presented.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." This type of information is presented mainly for public enterprises [CFE (electricity), PEMEX (oil) and the IMSS (social security)]. Financial and non financial assets account for significant amounts and are fully reported in the Budget, although the information can be found at each office with varying degrees of accessibility. For example, see the information on the origin of PEMEX resources that is included in the Budget; it doesn't present much detail on increase in assets. Furthermore, the Draft Law on Revenue of the Federation (ILIF) presents some information on management of these resources and the expected total amount, though not by office or secretariat.

http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2010/temas/tomos/18/r18_toq_oar.pdf

http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf

Peer Reviewer Two Comment:

Government Comment: No comments.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "d." The information proposed by Peer Reviewer One explains the origin and application of resources for parastatal entities wherein there is included, when appropriate, any cash flow from assets; however, this does not appear as information on the financial assets owned by these entities, much less those belonging to the rest of the Federal Public Administration. Similarly, the ILIF does not present specific information on the amounts of financial assets of the ASF [Office of the Auditor General of the Federation].

IBP Comment: IBP editors chose answer "d" in agreement with the researcher.

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <p>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</p> <p>b. Yes, information is presented, highlighting key information, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on non-financial assets is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Non financial assets are not presented in the budget.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." See comment for question 39.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p> <p><u>Researcher Response:</u> See comment for question 39.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d."</p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <p>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on expenditure arrears is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010 - Exposición de Motivos pp. 124, 131. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em007.pdf Proyecto de Presupuesto de Egresos de la Federación 2010 - Ramo 30 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/30/r30_ep.pdf http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/30/r30_afpe30.pdf</p> <p><u>Comment:</u> Arrears from prior fiscal years (ADEFAS) are presented. The economic package presents a specific area (<i>ramo 30</i>) with the amount of ADEFAS</p>	c

expenditure. However, the information does not include details on these arrears beyond the total amount. According to the exposición de motivos, ADEFAS for 2010 are estimated at 20 billion pesos, or 0.2 percent of the GDP.

Researcher Response to this Question was “c”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “e.” The purpose of the budget for the General Area (*ramo*) 30, Debt from Prior Fiscal Years (ADEFAS), is to address pending payment commitments from the Areas of the Federal Public Administration, which have been accrued and have been duly accounted for as of December 31 of the previous fiscal year. They [ADEFAS] are included in the commitments due, stemming from compliance with fiscal and budgetary laws, and are covered in this budget year congruently with the policy of deferral of payments set forth in the Federal Revenue Law. They conform to the budget rules, for reasons of budgetary control, in order to contribute to compliance with the goals of public balance of budgets and of revenue/expenditure ratio provided in the Budget of Expenditures of the Federation. Thus, ADEFAS are a measure taken to meet expenditure commitments and, for this reason, it is not possible to know the use of these resources until after the fiscal year has concluded.

Researcher Response: Even though one cannot exactly know the use of the expenditure arrears payments [ADEFAS], information can be provided to account for the process of estimation of these arrears payments. For example, for 2010 the Draft Budget of Expenditure of the Federation (PPEF) estimated 20 billion pesos in ADEFAS, while in 2009, the PPEF was estimated at 10 billion pesos. However, no explanation is provided on why the estimate doubled over the previous year’s estimate. This type of information, which provides a specific explanation of the estimation criteria, is important and should be made public. For this reason, we believe that response “c” is appropriate for this question.

IBP Comment: IBP editors chose answer “c” consistent with the researcher observation.

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuestos de Egresos de la Federación 2010 - Criterios Generales de Política Económica, pp. 22. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf Proyecto de Presupuestos de Egresos de la Federación 2010 - Ramo 34. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/34/r34_ep.pdf http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/34/r34_afpe242934.pdf</p> <p><u>Comment:</u> No information on government loan guarantees is presented. General information is mentioned and presented in the new ISSTE Law, which is intended to reduce contingency liabilities in the General Economic Policy Criteria (<i>Criterios Generales de Política Económica</i>), or the resources allocated to different entities that provide loan guarantees are presented, such as for savers (Institute for the Protection of Bank Savings). However, there is no specific information quantifying the contingency liabilities of the government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>d</p>
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43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?
- a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on future liabilities is not presented.
 - e. Not applicable/other (please comment).

Citation:

Proyecto de Presupuesto de Egresos de la Federación - Criterios Generales de Política Económica pp. 152, 155, 158 - 159.
http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf

Comment:

Information on pensions is presented; however, details are missing, as well as information on other future liabilities.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." The *Criterios Generales de Política Económica* presents information on forecasts, up until six years beyond BY, of obligations of the federal government in terms of pension payments, salaries and wages and subsidy programs, as well as the assumptions used for these forecasts.

Researcher Response: As mentioned in the initial comment, the information presented is very limited. Information is presented in terms of future figures on the percentage of GDP, but without providing GDP estimates for these years. In addition, the information provided does not make it possible to accurately assess all contingent liabilities, and for this reason, response "c" is assigned to the question.

IBP Comment: IBP editors chose answer "c" in agreement with the researcher.

C

<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not presented in the economic package.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." Section III of Article 20 of the Draft Law of Revenue states that donations shall be treated as surplus revenue, which shall be allocated as provided by Article 19 of the Federal Law of Budget and Tax Responsibility. Thus, donations are not identifiable until the end of the fiscal year and therefore this question is not applicable.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "d." The fact that donations are considered surplus revenue does not exempt the Executive from releasing information on the use of these donations, since this expenditure should be part of an 'expenditure and goal achieving' strategy. Moreover, the use of surplus revenue has been stressed by the supreme auditing institution of the federation, because of its discretionary nature.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" in agreement with the researcher, and consistent with the guidance in the <i>IBP Guide to the Open Budget Questionnaire</i>.</p>	d
<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Iniciativa de Ley de Ingresos 2010 - pp. XXVIII;</p>	C

Iniciativa de Ley de Ingresos 2010 - Artículo 28 pp. 53.

Comment:

Information on fiscal expenditures is presented in the tax expenditure budget, which is sent to Congress for its reference after the fiscal year has begun. In the Draft 2010 Law of Revenue (Iniciativa de Ley de Ingresos), Article 28 establishes that the tax expenditure budget for BY 2010 shall be released by June 30, 2010 at the latest. However, the Draft Law of Revenue provides a rough estimate of tax expenditures for 2010.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Even though the tax expenditure budget is submitted by June 30 at the latest, as mandated by Article 28 of the *Ley de Ingresos* (Revenue Law), the *Ley Federal de Presupuesto y Responsabilidad Hacendaria* (Federal Law on Budget and Tax Responsibility), in article 20, section d, establishes that an explanation of tax expenditures for the budget year must be included in the *Exposición de Motivos* of the *Iniciativa de Ley de Ingresos* (Draft Revenue Law). Such information was included in the Draft Revenue Law for BY 2010 (page XXVIII), which shall be enriched with the budget of tax expenditures.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." As mentioned in the initial comment, the Draft Revenue Law only provides an estimate of the amount of tax expenditure, which is represented as collection losses under the IVA [Value Added Tax] and the IETU [Single Rate Business Tax]. No further useful information is presented to evaluate tax expenditure. In view of the fact that scant information is presented and that it is enriched [only] subsequently, the appropriate response is "c."

IBP Comment: IBP editors chose answer "c" in agreement with the researcher: further information is presented, but this happens only subsequently, i.e. not during the discussion of the Executive's Budget Proposal documentation.

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Iniciativa de Ley de Ingresos 2010 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p><u>Comment:</u> The Draft Revenue Law for BY 2010 shows all earmarked resources. For example page 4 shows a description of hydrocarbon fees for the stabilization fund.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b", since the amount expected as government business earnings and other government fees is not specified by secretariat or office, as is shown on pages 3 and 4 of the Draft Federal Revenue Law (ILIF). http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "a." Earnings from government enterprises and other government fees per se are not earmarked resources for a particular expenditure. For this reason, the comment is not considered relevant to the question and the correct response is still "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" given the comment and the evidence provided by the researcher.</p>	<p>a</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Decreto de Presupuesto de Egresos de la Federación 2010 - Artículo 4 Fracción I.</p> <p><u>Comment:</u> According to the Draft Decree for fiscal year 2010, the resources from the Contingency Expenditures Program, belonging to the secret item permitted under article 74 Section IV paragraph 4 of the Mexican Constitution, are not included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	e
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The Budget Narrative & Performance Monitoring

48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?

- a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the link between the budget and the government's stated policy goals is not presented.
- e. Not applicable/other (please comment).

Citation:

Proyecto de Presupuesto de Egresos de la Federación 2010 - Exposición de Motivos
http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em001.pdf

Comment:

This information is only presented for the most important policies and programs relating to the fulfillment of these policies. No comprehensive analysis of policy objectives by administrative unit or for all functional categories is presented.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The program strategy of each Administrative Area (*ramo*) shows how the budget of the Area is linked to the proposed goals (for example, Area 04 Governance:

http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/temas/04/r04_ep.pdf).

In addition, in the *Exposición de Motivos*, an explanation of the main strategies is included, such as the Human Development Opportunities Program or the Special Concurrent Program for Sustainable Rural Development (pgs. 153-174). Additionally, for each Administrative Area and Unit in Charge (Ramo Administrativo y Unidad Responsable), the objectives, indicators and goals for outcomes, as well as the budget, are included, and they are linked to each Guiding Principle (Eje Rector) of the National Development Plan (Plan Nacional de Desarrollo) and its objectives (for example, Area 04 Governance:

http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/temas/04/r04_mmlimr.pdf).

Researcher Response: I suggest the answer should remain as initially indicated in the questionnaire, "c." The information in the government's references does present information on the strategy of each office, the

C

<p>objectives, their goals and the goals of some projects, in addition to information on their budget allocations. However, from this information, it is not clear how the budget allocations lead to the fulfillment of these goals in relation to general public policy objectives. This type of information is also found in a more narrative form in the program strategies. However, once again, there is no clarity as to how the expenditure is linked to achievement of these objectives. Therefore, the “link” between budget and goals and objectives is not clear. As a matter of fact, the Office of the Auditor General of the Federation recently noted the following: “the deficient coordination between the three branches of government with regard to expenditures has prevented the growing [amount of] resources obtained by the Public Budget Sector to translate into social wellbeing. However, it must be stressed that the efficiency and effectiveness in fulfillment of the strategic indicators improved compared to 2007.” This conclusion is alluding to the disconnection between indicators and effectiveness of expenditure, since there is improved fulfillment of the indicators. However, this has not been translated into greater social wellbeing. Lastly, no information by administrative unit or functional category for the entire budget is presented. The information in indicator matrices is only presented for some programs, which represent less than one third of budget programs.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” in light of the researcher comment, and to maintain consistency of assumptions across countries.</p>	
<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación - Exposición de Motivos Perspectiva 2011 - 2015. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em009.pdf</p> <p><u>Comment:</u> Information on revenue and expenditure as a percentage of the GDP is presented in the section “<i>Perspectiva 2011-2015</i>” of the <i>Exposición de Motivos</i>. However, information is not presented on how this expenditure is linked to the National Development Plan (<i>Plan Nacional de Desarrollo</i>) and its objectives, or its proposed sector plans for future years.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question</p>	<p>d</p>

<p>would be "c." The way in which administrative classification objectives are linked to the national plan is only presented for the current year. However, multi-annual amounts for each program are presented. http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2010/temas/tomos/04/r04_mmlimr.pdf http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2010/temas/tomos/20/r20_pir.pdf</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: No comments.</p> <p>Researcher Response: As Peer Reviewer One properly noted, only the objectives for one year are presented. This corresponds to a "d" response. The amounts mentioned by the reviewer are irrelevant to this question, because a question about the amounts for years subsequent to BY was considered earlier. For these reasons, the correct response is "d."</p> <p>IBP Comment: IBP editors chose answer "d" in agreement with the researcher, and consistent with the <i>IBP Guide to the Open Budget Questionnaire</i>.</p>	
<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010 - Exposición de Motivos http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em001.pdf</p> <p><u>Comment:</u> This type of information is only presented in the <i>Exposición de Motivos</i> for the most important public policy programs that are to be pushed and implemented during the budget year. For example, on page 9 of the <i>Exposición de Motivos</i>, data on expected coverage of the program 'Oportunidades' are presented.</p> <p>Researcher Response to this Question was "c"</p> <p>Peer Reviewer One Comment: Also, information on objectives, indicators and outcome goals for each department (<i>secretaría</i>) is presented. http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2010/temas/tomos/05/r05_mmlimr.pdf</p> <p>Peer Reviewer Two Comment:</p>	C

<p>Government Comment: A more appropriate response to this question would be "b." For each Administrative Area and Unit in Charge (<i>Ramo Administrativo y Unidad Responsable</i>), the budget shows the physical program goals, based on the particular unit of measurement of each program (for example, beneficiaries) under the results-based Objectives, Indicators and Goals (for example, Area 20 Social Development (<i>Ramo 20 Desarrollo Social</i>): http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/20/r20_mmlimr.pdf).</p> <p>Researcher Response: Only information for 199 Federal Administration's budget programs is presented in the matrices of results-based objectives indicators and goals. This number of programs constitutes 24 percent of the total number of programs in the budget. This means that information is presented for less than two thirds of the budget programs and, therefore, the appropriate response should be "c."</p> <p>IBP Comment: IBP editors chose answer "c." Researcher comment clearly supports the answer provided.</p>	
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Non financial information is not always the most adequate element to measure whether public policy objectives are being fulfilled, since most of the time the information that is presented consists in "number of beneficiaries" or "numbers of schools", etc. Though this information is useful, it is missing information on the quality of the services that are provided, and this is an important piece of information that would allow to measure the achievement of public policy objectives. This problem is closely related to the indicators that are chosen to put together the matrices on program performance indicators, since they are not always the most adequate.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p>Peer Reviewer One Comment: Information on results-based objectives, indicators and goals for each department (<i>secretaria</i>) is presented. http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2010/temas/tomos/05/r05_mmlimr.pdf</p> <p>Peer Reviewer Two Comment:</p>	C

<p>Government Comment: A more appropriate response to this question would be "b." For each Administrative Area and Unit in Charge (<i>Ramo Administrativo y Unidad Responsable</i>), physical program goals are shown based on each program's particular unit of measurement (for example, beneficiaries) under the results-based Objectives, Indicators and Goals (for example, Area 20 Social Development (<i>Ramo 20 Desarrollo Social</i>)): http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/20/r20_mmlimr.pdf). Here one can see the indicators for the different programs.</p> <p>Researcher Response: As mentioned in the initial comment, much of the information that is presented to measure program performance is not the most adequate and this is due to the fact that the indicators are poorly constructed. For example, some of these indicators do not specifically measure program impact, because they depend on exogenous factors; while in others the measuring timeframe is too broad to measure the impact and to make adjustments in each budget year. These are some of the reasons why we are must assign a "c" answer to this question.</p> <p>IBP Comment: IBP editors chose answer "c" in agreement with the researcher.</p>	
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de Presupuesto de Egresos de la Federación 2010 - Exposición de Motivos, Presupuesto Basado en Resultados, p. 30 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em003.pdf</p> <p><u>Comment:</u> For 2010, 199 selected budget programs will be linked with an indicator, while the total number of federal executive budget programs is around 820. This reveals that (only) approximately 24% of all programs is linked with a performance indicator</p> <p><u>Researcher Response to this Question was "c"</u></p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be "c." On page 31, it is noted that the selected [199] programs are the most representative ones, both in terms of the amount of resources allocated and the objectives being pursued. However, the percentage of the total budget that these resources represent is not specified and, therefore, it is not possible to prove that these are [indeed] the most important programs.</p> <p>Peer Reviewer Two Comment:</p>	C

<p>Government Comment: A more appropriate response to this question would be "b." For each Administrative Area and Unit in Charge (Ramo Administrativo y Unidad Responsable), physical program goals are shown based on each program's particular unit of measurement (for example, beneficiaries) under results-based Objectives, Indicators and Goals; for example, Area 20 Social Development (<i>Ramo 20 Desarrollo Social</i>): http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/20/r20_mmlimr.pdf. In this information, one can see the indicators of the different programs.</p> <p>For 2010, performance information was available for 62% of all budget programs, while in 2008, such information was available for barely 28.2%.</p> <p>Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." As noted in the initial comment, the budget presents results-based objectives, indicators and goals matrices for 199 budget programs of the federal administration. These programs account for only 24% of the approximately 820 programs of the Federal Public Administration. This means that information is presented for less than two thirds of all budget programs. Actually, based on the <i>Exposición de Motivos</i>, the number of budget programs in 2010 with performance indicator matrices is 550. However, it is important to note that this information is not presented with the draft budget and, for this reason, it supports only a "c" response, since the question clearly inquires about information being included in the draft budget. This situation is supposed to change in 2010 because the approved budget includes the obligation of the SHCP (Secretariat of Treasury and Public Credit) to make public the entire performance evaluation system.</p> <p>IBP Comment: IBP editors chose answer "c" in agreement with the researcher, and to maintain consistency of assumptions across countries.</p>	
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de presupuesto 2010 - Objetivos, indicadores y metas para resultados. Ejemplo: Ramo 4 - Gobernación http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/04/r04_mmlimr.pdf</p> <p><u>Comment:</u> The indicators are not necessarily sufficiently well designed to evaluate public policy objectives. For example, the objective of the program 'ProArbol – Conservation and Restoration Projects' is to contribute to conserve and restore forest ecosystems by supplying plants in executing reforestation projects. The indicator for this program is calculated in terms of hectares being reforested. This indicator has been widely criticized because it does not include data on how many trees are planted compared to the number of trees were cut down, the latter being a more</p>	C

efficient indicator to measure fulfillment of the objective.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." Since the introduction of the performance-based budget (PbR), in the 2008 budgeting process, significant progress can be seen in the number of budget programs for which a performance-based Matrix (MIR) has been set up. In 2009, a significant effort was made, with the collaboration of external consultants, SHCP staff and staff from other offices and entities of the Federal Public Administration (APF), to generally improve the MIR [matrices] of 66 budget programs in 7 strategic sectors: Social Development, Economy, Education, Environment and Natural Resources, Agriculture, Livestock-raising, Rural Development, Fisheries and Food, Health and Public Security. The tasks were carried out in preparation for the Federal Draft 2010 of the Expenditure Budget (PPEF).

Amongst the specific objectives there was an attempt to create a smaller MIR [matrix] but with more robust indicators, examine its significance, review the vertical and horizontal logic of the matrix and increase the frequency of measuring. Improving the matrices had also another purpose: that the quarterly reports on the 2010 Budget of Expenditures of the Federation (PEF), submitted by the SHCP [Secretariat of the Treasury and Public Credit] to the Congress, could contain more relevant and sound information on how budget programs are performing in terms of the goals set for them.

Researcher Response: As mentioned above, many of the indicators that are presented to measure program performance are not the most appropriate ones. For example some of these indicators do not specifically measure the impact of the program, since they are influenced by exogenous factors; this prevents from identifying the impact of the program. In other instances, the timeframe of measuring is too broad to be allow the measurement of the impact, and to make adjustments during each budget year. These are the reasons why we are believe the appropriate answer is "c."

IBP Comment: IBP editors chose answer "c" in agreement with the researcher, and to maintain consistency of assumptions across countries.

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> Proyecto de presupuesto 2010 - Objetivos, indicadores y metas para resultados. Ejemplo - Objetivos, indicadores y metas para resultados de la Secretaria del Medio Ambiente y Recursos Naturales. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/tomos/16/r16_mmlimr.pdf</p> <p><u>Comment:</u> For those programs that do have information on performance indicators and goals, the indicator and its respective goal for BY is indeed presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>a</p>
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<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Exposición de Motivos pages 7-13. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em001.pdf</p> <p><u>Comment:</u> Yes, information is included on the most important strategies. However, not all programs targeted toward poverty alleviation have a narrative and a quantitative description that provides a comprehensive idea of the anti-poverty policy and how the different programs contribute to this strategy.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	b
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> La información está contenida en cada una de las leyes de los distintos gravámenes. Sin embargo, se excluyen algunos detalles, como estimaciones cuantitativas por año.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	b
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u> Ley de ingresos de la Federación para el Ejercicio Fiscal 2009, art 25. http://www.hacienda.gob.mx/INGRESOS/ingresos_ley_ingresos/2009/lif_2009.pdf Distribución del pago de impuestos y recepción del gasto público por deciles de hogares y personas. Resultados para el año de 2006 [Distribution of tax payments and collection of public expenditure per decile of homes and persons. Outcome for 2006.] http://www.hacienda.gob.mx/INGRESOS/ingresos_distribucion_pago/ingreso_gasto_art25_LIF2009.pdf</p> <p><u>Comment:</u> As provided by Article 25 of the Law on Revenue of the Federation for Final BY 2009, the Secretariat of the Treasury and Public Credit must issue a fiscal policy study regarding the impact of revenue on different population groups. However, this study, which was released in 2009, presents results for BY 2006, which makes such study useless to</p>	c

evaluate the Draft 2010 Budget. For this reason, this response is “d,” because in the end this information consists of historical data. Up-to-date information should be released.

Researcher Response to this Question was “d”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “a.” As provided by Article 25 of the Law of Revenue of the Federation for Final BY 2009, the Secretariat of the Treasury and Public Credit must issue, by March 15, 2009 at the latest, a fiscal policy study regarding the impact of revenue on different population groups, based on available statistical information. Moreover, Article 6 of the Law of the National Statistical and Geographic Information System (SNIEG) establishes that information of national interest generated by the National Institute of Statistics and Geography (INEGI) shall be official, and of mandatory use for the Federation. The SNIEG Law also establishes that the INEGI Governing Board is in charge of giving final year-end approval to the timeline, with deadlines for the release of information of national interest, which the Institute must adhere to.

Likewise, Article 31 of the Law of the Tax Administration Service establishes that said study must be submitted to the Treasury and Public Credit Committees of the Chamber of Deputies and the Senate no later than 35 days following the end of the budget year. Therefore, the information available was referring to the 2006 ENIGH [National Survey on Home Income and Expenditures] and the analysis for 2008 has currently been submitted.

Researcher Response: As mentioned in the initial comment and corroborated by the government’s comment, the most recent analysis of distribution of the tax burden refers to 2008, which makes this report untimely. In view of recent changes in tax regulations and the untimeliness of the above referenced report, no useful information is available for evaluating tax policy: for this reason, a response “d” is assigned.

IBP Comment: IBP editors chose answer “c.” The most recent analysis presented refers to the year 2008. While we agree with the researcher that the information is too old and not useful to evaluate the fiscal policies included in the 2010 proposal, we note that this question is not directly related to the Executive’s Budget Proposal. Therefore, given that some information is presented, although not particularly useful, to maintain consistency of assumptions across countries, an answer “c” is assigned.

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive does not release information on conditions associated with assistance from IFIs.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." In general terms, information on IFIs financing is provided in the 2009 Annual Financing Plan:
<http://www.apartados.hacienda.gob.mx/ucp/esp/documentos/estrategia/paf2009.pdf>

Researcher Response: The document, which the government comment refers to, only contains the aggregate amount of debt from IFIs. It does not present a disaggregated breakdown of that debt, its use, nor the conditions of such loans. Since the question specifically asks whether the conditions of assistance granted by IFIs are made available to the public, the correct response is "d."

IBP Comment: IBP editors chose answer "d" in light of researcher comment.

d

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Mexico does not receive funds from donor countries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	e
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> f. Yes, it provides a summary that is very informative. g. Yes, it provides a summary that is somewhat informative. h. Yes, but the summary is not very informative. i. No, it does not provide a summary. j. Not applicable/other (please comment). <p><u>Citation:</u> Comunicado de Prensa: Paquete Económico 2010. http://www.hacienda.gob.mx/comunicados_principal/comunicado_047_2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). 	d

Citation:

Comment:

We are aware that the SHCP [Secretariat of the Treasury and Public Credit] began to prepare a citizens budget; however, no non-technical summary on the 2010 budget was released prior to the September 15 deadline, which is one of the criteria set forth in the OBI methodology for completing this questionnaire. This year, an audio file was included with the Economic Package, which explains what the budget is and how it is approved; however, information on the 2010 Budget is not mentioned.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." A brief document with basic and concise information on the Budget of Expenditures of the Federation (PEF) and the 2010 budget is presented. Se presenta un breve documento con información básica y resumida respecto al PEF y el presupuesto del 2010.

http://www.shcp.gob.mx/Documentos_recientes/pef_ciudadano_2010_060110.pdf

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." The [government] Spokesperson Report (*Informe del Vocero*) provides a brief non-technical summary of the Executive's Budget Proposal. In addition, the press release provides a 23 page summary of the Draft Budget that, because of its limited length, only covers general topics of the Package, with a glossary of definitions that can be consulted at the link below.

One measure of transparency that is established in the *Exposición de Motivos* is the implementation of a Citizens Budget, which was released with approved data on January 6, 2010.

Comunicado de Prensa: Paquete Económico 2010 [Press Release: 2010 Economic Package]:

http://www.shcp.gob.mx/SALAPRENSA/doc_comunicados_prensa/2009/septiembre/comunicado_047_2009.pdf.

Informe Semanal del Vocero (Periodo 7 al 11 de Septiembre) [Weekly Report of the Spokesperson (period of September 7-11)]:

http://www.hacienda.gob.mx/SALAPRENSA/doc_informe_vocero/2009/vocero_3_7_2009.pdf

Glossary of Definitions:

<http://www.shcp.gob.mx/ApartadosHaciendaParaTodos/enTusPalabras/index.html>

Exposición de Motivos, Otras medidas para mejorar la calidad del gasto público [Introductory Explanation, Other measures to improve quality of public expenditure]:

http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/em004.pdf

Researcher Response: I suggest the answer should remain as initially indicated in the questionnaire, "d." Indeed the government released a Citizens Budget on January 6; however, it was released subsequent to the deadline, established by the OBI methodology in order to take information into account for purposes of this Survey.

<p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the assumptions across countries: the cutoff date for the inclusion of any information into this Survey was September 15, 2009. Any improvements since that date (such as the release of the Citizens Budget) will be recorded into the following round of the Open Budget Survey.</p>	
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u> http://www.shcp.gob.mx/ApartadosHaciendaParaTodos/enTusPalabras/index.html</p> <p><u>Comment:</u> Some general definitions are provided.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> The Secretariat of the Treasury and Public Credit (SHCP) makes available to citizens a section of its web page that explains the main concepts of a variety of topics, including those pertaining to the Budget. However, the information is theoretical, without any other type of information regarding financial resources allocated for the year, or the purposes and objectives that will be pursued during the fiscal year. On the other hand, the INDETEC (Institute for Technical Development of Public Treasuries) publishes a comprehensive glossary. It must be mentioned that the president of the Board of Directors of such agency is the head [Secretary] of the Secretariat of the Treasury and Public Credit. http://www.indetec.gob.mx/Libros/Glosario%20de%20Terminos%2005.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” There is a comprehensive glossary listing budget-related terms. Glosario de Términos Hacendarios más Utilizados en la Administración Pública Federal [Glossary of most Used Tax Terms in Federal Public Administration]: http://www.shcp.gob.mx/apartados_hacienda_para_todos/de_la_a_z/glosario_delaaalaz.pdf</p> <p><u>Researcher Response:</u> I suggest the answer should remain as initially indicated in the questionnaire, “c.” The glossary provided in the government comment is not accessible through the web page at the time of responding to the questionnaire, since it does not have a link on the page; it can only be accessed by knowing the link. In regards to Peer Reviewer One’s comment, the INDETEC (Institute for Technical Development of Public Treasuries) glossary was taken into account; however, after consulting with IBP, it was not used because it is not directly produced by the Executive Branch of Government.</p>	<p>C</p>

<p><u>IBP Comment:</u> IBP editors chose answer “c” consistent with researcher observation.</p>	
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> Ley Federal de Transparencia y Acceso a la Información Pública Gubernamental. http://www.apartados.hacienda.gob.mx/marco_juridico/documentos/marco_juridico_global/leyes_10072008/218_lftaipg.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>a</p>

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Through the Federal Institute of Access to Information (<i>Instituto Federal de Acceso a la Información</i>), one can obtain disaggregated financial information on budget programs. In addition, financial information on different key programs is made public, such as the Development of High Technology Industries Program [<i>Programa para el Desarrollo de las Industrias de Alta Tecnología</i>], which publishes the number of companies that gain access to the subsidies of the program.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p>	a

Comment:

Through the Federal Institute of Access to Information [*Instituto Federal de Acceso de Información*], one can obtain disaggregated information about any program, provided that the program generates information of this type. In addition, non financial information on different key programs is made public, such as the 'Oportunidades' program, which publishes the number and population statistics of those who gain access to the program subsidies.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The concept of classified or secret information does exist, which makes it difficult to learn details of how the expenditure is being implemented. For example, it is not possible to learn how many employees are assigned to specific tasks or what type of goals they are contributing to. Similarly, it is complicated to learn the actual expenditure for salaries, and the link between compensation and goals attained is unknown.

Peer Reviewer Two Comment:

Government Comment: No comments.

Researcher Response: The concept of secret or classified information does exist; however, it does not apply to programs non-financial information. For example, the pattern of beneficiaries of the 'Procampo' program (and other non financial information) was obtained through the Law of Access to Information [*Ley de Acceso a Información*], and is now available at: <http://www.subsidiosalcampo.org.mx/>. For these reasons, we maintain that response "a" is correct.

IBP Comment: IBP editors chose answer "a" in agreement with the researcher, and to maintain consistency of assumptions across countries.

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Ley Federal de Presupuesto y Responsabilidad Hacendaria, Artículo 42, Fracción III. http://www.apartados.hacienda.gob.mx/marco_juridico/documentos/marco_juridico_global/leyes_10072008/205_lfprh.pdf</p> <p><u>Comment:</u> The Federal Law of Budget and Tax Responsibility [<i>Ley Federal de Presupuesto y Responsabilidad Hacendaria</i>], in the article cited above, stipulates that the (Federal) Executive must submit to the Union Congress, by September 8 of each year at the latest, the following: the General Economic Policy Criteria [<i>Criterios Generales de Política Económica</i>], the draft Law of Revenue [<i>Iniciativa de Ley de Ingresos</i>], the Draft Expenditures Budget [<i>Proyecto de Presupuesto de Egresos</i>].</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> Oficio Número 307-A.-0883 - Comunicación de la apertura de la integración de PPEF 2010 de la Subsecretaría de Egresos Unidad de Política y Control Presupuestario emitido el 5 de agosto de 2009. [ENGLISH: Official Letter 307-A-0883 – Announcement of opening of the</p>	c

<p>preparation [process] of the 2010 PPEF [Draft Budget of Expenditures of the Federation] by the Budget Policy and Control Unit of the Sub-secretariat of Expenditure, issued on August 5, 2009] http://www.apartados.hacienda.gob.mx/presupuesto/temas/programacion/2010/oficio_comunicacionppef_2010.pdf</p> <p><u>Comment:</u> The above-cited letter announces the beginning date for the process of draft budget preparation. It stipulates that the budget formulation phase begins on August 6 and shall end on August 14, 2009. In previous years, guidelines for draft budget preparation, which included a more detailed timeline, were released. An example would be letter 307-A-1142 of the Budget Policy and Control Unit of the Sub-Secretariat of Expenditures, issued on August 11, 2008. These guidelines, which in prior years were posted on the SHCP [Secretariat of the Treasury and Public Credit] web page, have now been posted, for 2010, on the Applicative Portal [<i>Portal Aplicativo</i>] of the SHCP, which is not accessible to the public.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The most appropriate response is “d” since the letter that is mentioned does not include the information which the question refers to, but just announces the period during which the modules of the integrated process of programming and budgeting begin and end.</p> <p><u>Government Comment:</u> No comments.</p> <p><u>Researcher Response:</u> We chose response “c” because the document does present some information on the timeline for the preparation of the draft budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The important deadlines for budget preparation are adhered to, since they are established by law. The releases of the Economic Package and the Document Related to Article 42, Fraction I (pre budget statement)</p>	<p>b</p>

<p>are examples of such adherence. However, regarding the internal process of budget preparation for the 2010 draft, the timeline was not published in detail. Based on the information included in the Announcement of the Beginning of the preparation of the Draft Expenditure Budget [<i>Comunicación de la Apertura de la integración del PPEF</i>] for 2010, which stipulated that the closing date for draft preparation was August 14, and based on informal information from public officials, we know that this year the timeline for preparation of the PPEF was not adhered to.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The process of determining the annual budget priorities is conducted exclusively by the executive branch. The executive does not consult with the legislature. One example of this is that the budget ceilings are not made public, which means that the priorities are not released. The legislature can modify the budget priorities during the budget negotiation phase. In addition, there are no formal channels in place for the executive to consult with the Congress in determining budget priorities.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." During the process of preparation of the Economic Package, working meetings are held with members of the Budget and Public Accounts Committee as well as with the Treasury and Public Credit Committee of the Chamber of Deputies, in order to define the general aspects of the Economic Package.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "d." Even though meetings may be held between the</p>	<p>d</p>

<p>legislature and the executive during the budget formulation phase, they are of an informal nature, without any records being made. Since there is no record made of any formal meetings between the two branches of government, the correct response is "d." Furthermore, during budget negotiations for the 2010 budget, no committees were formed when the 2010 Economic Package was submitted, on September 8, 2010, because congressional elections were held in July 2009 and the legislators' first day of work was September 1, 2009.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." Researcher comment supports the answer provided.</p>	
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The process of determining the annual budget priorities is conducted exclusively by the executive branch that does not consult with the legislature. One example of this is that the budget ceilings are not made public, which means that the priorities are not released. Additionally, there are no formal channels in place for the executive to consult with the Congress in determining budget priorities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42 fracción I de la Ley Federal de Presupuesto y Responsabilidad</p>	a

<p>Hacendaria [Document on the compliance with the provisions of Article 42, section I of the Federal Law of Budget and Tax Responsibility] http://www.shcp.gob.mx/FINANZASPUBLICAS/info_relativa_2/lfprh_art42_2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	
<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42 fracción I de la Ley Federal de Presupuesto y Responsabilidad Hacendaria [Document on the compliance with the provisions of Article 42, section I of the Federal Law of Budget and Tax Responsibility]. http://www.shcp.gob.mx/FINANZASPUBLICAS/info_relativa_2/lfprh_art42_2009.pdf</p> <p><u>Comment:</u> Even though some relatively comprehensive information is presented, no information is presented about the fiscal framework, for example the taxable base or the basis for calculation of revenue.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p>	b
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are 	d

excluded.

- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42 fracción I de la Ley Federal de Presupuesto y Responsabilidad Hacendaria.

http://www.shcp.gob.mx/FINANZASPUBLICAS/info_relativa_2/lfprh_art42_2009.pdf

Document on compliance with provisions of Article 42, section I of the Federal Law of Budget and Tax Responsibility.

Comment:

The document on compliance with the provisions of Article 42, section I, does not present the policies and priorities that will guide the budget allocations for 2010. This document is limited to the following topics: the Mexican economy at the end of 2008, the recent evolution and projections of the Mexican economy for 2009, and the economic outlook for 2010. In this last section it is included information on public finances, such as the forecasted revenue and expenditure for 2010 and the financial requirements, and the priority programs are listed. However, these topics do not explain policies or priorities.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." A listing of programs with approved balances for 2009 and the desirable balance for 2010 is presented. However, no further reference is made or discussion put forth on the purposes or objectives of these programs. Se presenta un listado de los programas con el saldo aprobado en el 2009 y el deseable para el 2010. Sin embargo no se hace mayor referencia o discusión respecto a las finalidades u objetivos de estos programas.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." In the Federal Law of Budget and Tax Responsibility [*Ley Federal de Presupuesto y Responsabilidad Hacendaria*], Article 42, section I, it is established that the document, to be submitted no later than April 1, must include the following items: the principal objectives of the Law of Revenue and Budget of Expenditure, the scenarios regarding the main macroeconomic variables, the scenarios regarding the total amount of the Expenditure Budget and any deficit or surplus it may have, and a listing of the priority programs and the respective amounts, which also explains the priorities of the Executive.

Researcher Response: The information that is presented on expenditure consists of a list with the approved balance and the amount expected for the 2011 allocation, as noted in both comments. However, this information is not a description of policies and priorities, as the question asks. For this reason, we do not consider the listing of budget programs as an explanation – as the Guide to the Open Budget Questionnaire requires – and so the correct response is "d."

<p><u>IBP Comment:</u> IBP editors chose answer “d” in agreement with the researcher and consistent with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>Legislative Approval of the Budget</p>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> Ley Federal de Presupuesto y Responsabilidad Hacendaria [Federal Law of Budget and Tax Responsibility], Artículo 42, Fracción III. http://www.apartados.hacienda.gob.mx/marco_juridico/documentos/marco_juridico_global/leyes_10072008/205_ifprh.pdf</p> <p><u>Comment:</u> In the above-cited article of the Federal Law of Budget and Tax Responsibility, it is stipulated that the Executive must submit to the Congress, no later than September 8 of each year the following: the general economic policy criteria, the draft Law of Revenue, the draft Budget of Expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>a</p>
<p>75. 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?</p> <ol style="list-style-type: none"> 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, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held 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). <p><u>Citation:</u></p>	<p>b</p>

<p><u>Comment:</u> Each year, the legislators call the secretaries from the different agencies to testify on the government report that is submitted on September 1 and on the economic package and the executive's proposals. This is known as the "glosa." However, there are no public hearings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	
<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> Acuerdo de CPyCP (Comisión de Presupuesto y Cuenta Pública) para la participación de las comisiones en la negociación presupuestaria. [Decision of the Budget and Public Accounts Committee for the committees to participate in the budget negotiations].</p> <p><u>Comment:</u> Working meetings are held between the budget and public accounts committee and other relevant committees with the different government units to discuss the budget proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	b
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from 	c

<p>the public is heard.</p> <ul style="list-style-type: none"> d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> Acuerdo de CPyCP para la participación de las comisiones en la negociación presupuestaria.</p> <p><u>Comment:</u> No formal mechanism is place through which the public can testify at the hearings. As mentioned in the previous question, the working meetings between the government units and the committee are public and can be attended by the public in general. However, citizen participation depends on whether or not the particular committee involved provides the chance to the public to testify.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No reports are released on the hearings held by the committees.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." There are stenographic records of the testimony of the Secretaries of the Government, as well as a Record of the Discussions [Congressional Record]. http://cronica.diputados.gob.mx/</p> <p><u>Researcher Response:</u> A stenographic record is not the same thing as a report; therefore the link referenced by the government cannot be considered as a report of the testimony. Answer "d" is maintained.</p>	C

<p><u>IBP Comment:</u> IBP editors chose answer “c.” Although a stenographic document is not a proper “report”, <i>some</i> information is presented; therefore a “c” answer has been assigned to maintain consistency of assumptions across countries.</p>	
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to question 47.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	C
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Constitución Política de los Estados Unidos Mexicanos [Mexican Constitution], Art. 74, Fracción IV. Ley de Presupuesto y Responsabilidad Hacendaria [Law of Budget and Tax Responsibility], artículo 42 fracción VIII.</p> <p><u>Comment:</u> The articles cited above establish the following: “The Chamber of Deputies has the exclusive power to: approve each year the Budget of Revenue of the Federation, after examining, discussing and, as appropriate, amending the draft submitted by the Executive,</p>	C

<p>once it has approved the taxes which, in its judgment, must be decreed to cover it. Additionally, it may authorize in the Budget multi-annual appropriations for any investment projects in infrastructure it may decide on, as provided by the regulations of the law; the respective appropriations must be included in the subsequent Budgets of Expenditures.”</p> <p>“VIII. In the process of examination, discussion, amendment and approval of the Law of Revenue and of the Budget of Expenditures, legislators shall abide by the following principles:</p> <ul style="list-style-type: none"> a) Proposals must be consistent with the estimate of the price of the Mexican oil blend for the fiscal year being budgeted, calculated as provided in Article 31 of this Law, as well as adhering to the general economic policy criteria; b) Estimates of revenue sources, other than the one set forth in the previous section, shall be supported by technical analysis; c) When a new project is proposed, the respective adjustment of current programs and projects must be indicated when no new source of revenue is proposed;” <p>In practice, the powers are not clear, since in 2005 the Congress made several adjustments which were rejected by the executive and led to a dispute over constitutionality. This dispute was unresolved with regards to the powers of the Congress to change the budget. In practice the Congress is limited in its power to make adjustments between budget items while respecting the budget ceilings established in the Revenue Law</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Decreto de Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2009. http://www.fundar.org.mx/np2008/pdf/2.pdf</p> <p><u>Comment:</u> The Expenditure Budget Decree of the Federation for BY 2009 only includes information at program level for the special concurrent program for sustainable rural development, the multi-annual infrastructure programs, programs of the area of salary and economic provision, and the human development program.</p>	b

<p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	
<p>Executive's Implementation of the Budget</p>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Información Mensual de Finanzas Públicas y Deuda Pública [Monthly Information on Public Finance and Public Debt] http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx Segundo Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública [Second Quarterly Report on the Economic Situation, Public Finance and the Public Debt]. http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformeTrimestral.aspx</p> <p><u>Comment:</u> The executive releases a monthly report on public debt and finance, which in broad terms includes expenditure by administrative classification. However, this document does not include program level information. Such information is found in the quarterly reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>a</p>
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p>	<p>a</p>

<p>Información Mensual de Finanzas Públicas y Deuda Pública http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx Segundo Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública. http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformeTrimestral.aspx</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> Información Mensual de Finanzas Públicas y Deuda Pública http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx Segundo Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública. http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformeTrimestral_2.aspx</p> <p><u>Comment:</u> The highest disaggregation at program level is found in the tables of Section X. Information on financial performance of the main budget programs is shown on page 167 of the annexes of the second quarterly report. It also includes information on investment projects.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” In the Second Quarterly Report on the Economic Situation, Public Finance and the Public Debt, Annex XVIII, information by program is presented:</p>	b

<http://www.shcp.gob.mx/FINANZASPUBLICAS/ITSSEFPDP/2009/Segundo%20trimestre%20de%202009/Anexo%20XVIII%20Avance%20de%20Prog.%20y%20Proy.%20de%20Inversi%C3%B3n%20T%202009.pdf>.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "b." The annex that the government reviewer is referring to presents only investment programs and projects by administrative unit. In order to receive an "a" response, there has to be broader program level information, i.e. for all administrative units and not just for some projects.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

85. Do the in-year reports released to the public compare actual year-to-date expenditure 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 all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Información Mensual de Finanzas Públicas y Deuda Pública

<http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx>

Segundo Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública.

<http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformeTrimestral.aspx>

a

Comment:

See section 2.1.3 on page 35 of the second quarterly report. Although these comparisons are drawn for total expenditure, they are not done at the program level for all programs.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The level of disaggregation is negligible, even though the aggregated comparisons are drawn in all quarterly reports.

<http://www.hacienda.gob.mx/FINANZASPUBLICAS/ITSSEFPDP/Paginas/2009.aspx>

Peer Reviewer Two Comment:

Government Comment: No comments.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a." As mentioned in the initial comment, a comparison is

<p>drawn for all expenditures, at the aggregate level, with the outcomes of the same period of the preceding year, which meets the requirements of the question. We agree that it is not presented in disaggregated form and it should become the practice of the government to do so in its quarterly reports.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Información Mensual de Finanzas Públicas y Deuda Pública http://www.shcp.gob.mx/FINANZASPUBLICAS/finanzas_publicas_info_mensual/2009/finanzas_deuda_congreso_jul09.pdf See table Budget Revenue of the Public Sector page I.3 of the above cited document January-July.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Información Mensual de Finanzas Públicas y Deuda Pública http://www.shcp.gob.mx/FINANZASPUBLICAS/finanzas_publicas_info_mensual/2009/finanzas_deuda_congreso_jul09.pdf See table Budget Revenue of the Public Sector page I.3 of the above cited document January-July.</p>	a

<p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The following links are useful to view all monthly and quarterly reports posted to date. http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx http://www.hacienda.gob.mx/FINANZASPUBLICAS/ITSSEFPDP/Paginas/2009.aspx</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: No comments.</p>	
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Información Mensual de Finanzas Públicas y Deuda Pública http://www.shcp.gob.mx/FINANZASPUBLICAS/finanzas_publicas_info_mensual/2009/finanzas_deuda_congreso_jul09.pdf See table Budget Revenue of the Public Sector page I.3 of the above cited document January-July.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The following links are useful to view all monthly and quarterly reports posted to date. http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx http://www.hacienda.gob.mx/FINANZASPUBLICAS/ITSSEFPDP/Paginas/2009.aspx</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: No comments.</p>	a
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. 	a

<p>d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Información Mensual de Finanzas Públicas y Deuda Pública Enero-Julio http://www.shcp.gob.mx/FINANZASPUBLICAS/finanzas_publicas_info_mensual/2009/finanzas_deuda_congreso_jul09.pdf</p> <p>Segundo Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública. http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformeTrimestral_2.aspx</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The following links are useful to view all monthly and quarterly reports posted to date. http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx http://www.hacienda.gob.mx/FINANZASPUBLICAS/ITSSEFPDP/Paginas/2009.aspx</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: No comments.</p>	
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública. http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformeTrimestral_2.aspx</p> <p>See section 3.6 on page 72 of the second quarterly report. http://www.shcp.gob.mx/FINANZASPUBLICAS/InformeTrimestral/2009/Segundo%20trimestre%20de%202009/Informe_Trime_209%20Total.pdf</p> <p><u>Comment:</u> Information on interest rates is not found in the quarterly reports.</p>	b

<p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> Information on the debt is also provided in the monthly reports. http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Information on interest rates is made public in press releases, as they are issued. http://www.apartados.hacienda.gob.mx/ucp/esp/index.html</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “b.” The information mentioned in the government’s comment is not to be found in the quarterly reports, as is required by the methodology of this study.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” in agreement with the researcher.</p>	
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> Ley de Presupuesto y Responsabilidad Hacendaria [Law of Budget and Tax Responsibility], Art. 107 section I. http://www.apartados.hacienda.gob.mx/marco_juridico/documentos/marco_juridico_global/leyes_10072008/205_lfprh.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The above is applicable to the quarterly reports.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it 	d

lacks some details.

- c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
- d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Ley de Fiscalización y Rendición de Cuentas de la Federación [Law on Federation Auditing and Accountability], Art. 2 Section XII.

Comment:

In previous years Mexico did produce a mid-year review. It was called the Financial Performance Progress [report] and was a distinct document from the second quarterly report, as required by Article 2, section IX, and Article 8 of the Law of the Auditor General of the Federation [*Ley de Fiscalización Superior de la Federación*]. On May 29, 2009, such law [the *Ley de Fiscalización Superior de la Federación*] was derogated and replaced with the Fiscalization and Accountability Law of the Federation [*Ley Fiscalización y Rendición de Cuentas de la Federación*]. Such law eliminated the Financial Management Performance Report and included it as a section of the second quarterly report. The information included in the financial performance progress section of the second quarterly report is significantly less than what was included in the prior Financial Performance Progress reports. Moreover, in accordance with the criteria set forth in the *Guide to the Open Budget Questionnaire*, since the financial management progress section for 2009 is not an independent document from the second quarterly report, we conclude that no mid-year review is produced in Mexico.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." The Law of Audit and Accountability of the Federation [*Ley de Fiscalización y Rendición de Cuentas de la Federación*] establishes in articles 2, 7 and 8 that the document called Report on Progress of Financial Performance must disseminate information on the accountable revenue and expenditures flows up to June 30 of the year in which the budget is being executed, as well as information on what progress has been made in implementing the programs based on the strategy indicators included in the approved budget, all of which must be presented as a section of the second quarterly report, along with the other minimum content requirements for that report.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." According to the methodology of the study, the mid-year review must be independent from the second quarterly report. More importantly, the financial performance progress review in the second quarter was reduced to a review of the financial statements and it was not a comprehensive review of public finances (which in the prior performance reviews were called 'budget statements'), as required by best international practices.

<p><u>IBP Comment:</u> IBP editors chose answer “d” in agreement with the researcher and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See question 92.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See question 92.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p>	d

<p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." According to the Law of Audits and Accountability of the Federation [<i>Ley de Fiscalización y Rendición de Cuentas de la Federación</i>], article 8, section II, the Financial Performance Report must include an analysis of the performance of the Budget of expenditures by administrative, economic and purpose and functional-programmatic classifications. The analysis can be found in chapter 2 of the second quarter report on the Economic Situation and the Public Debt [<i>Informe sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública</i>] for BY 2009. http://www.shcp.gob.mx/FINANZASPUBLICAS/ITSSEFPDP/2009/Segundo%20trimestre%20de%202009/Informe_Trime_209%20Total.pdf</p> <p><u>Researcher Response:</u> See comment to question 92.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" in agreement with the researcher and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See question 92.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	d
<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. 	d

- b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
- e. Not applicable/other (please comment).

Citation:

Ley Federal de Presupuesto y Responsabilidad Hacendaria [*Federal Law of Budget and Tax Responsibility*], Art. 19, 20, 21, 57, 58, 59, 60.

Comment:

By law, "when budget adjustments, either all together or just one of them, represent a change greater than 5 per cent of the total budget of the area involved or of the budget of an entity, the Finance Ministry must report it in the quarterly reports. Based on this information, the Budget and Public Accounts Committee may issue an opinion on such adjustments." An exception to the rule arose in 2009, when budget revenue decreased by 7.8 percent as a result of the crisis during the first half of the year, and this forced the Department of Treasury and Public Credit to cut 85 billion pesos. For this cut, a document was submitted to the Congress for its approval, as provided by Article 21, section III.c and second to last paragraph. This article stipulates that: "In cases where a contingency is of such a magnitude that it represents a reduction greater than 3 percent of the tax revenues, which the calendar of the Law of Revenue refers to, the Executive shall submit to such Congress Chamber (*Camera*) and within the following 15 business days from when the decrease in revenue was determined, information on how much the expenditure must be reduced by, and a proposal on the composition of such reduction by office and entity.

The Chamber of Deputies, by means of the Budget and Public Accounts Committee, within a period of 15 business days from the date the proposal is received, shall examine the composition of the proposal, in order to propose, as needed, adjustments to its composition, in the framework of the applicable general regulations. Based on the Chamber's opinion, the Executive shall settle the relevant matter, in accordance with the priorities approved in the budget, and informing it [the Chamber] on the matter.

Should the Chamber of Deputies not issue an opinion within such time period, the proposal submitted by the Executive shall come into force." In reality, the Secretariat of the Treasury and Public Credit only notifies the Congress and requests an opinion and not its actual approval.

With regard to surplus revenue, the law sets forth the uses of most of such surplus. Concerning other adjustments stemming from surpluses, the Secretariat of the Treasury and Public Credit must inform the Chamber of Deputies about any authorizations it issues, as provided by fiscal laws, for any surplus revenue to be used for a particular purpose.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<p><u>Government Comment:</u> No comments.</p>	
<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> El Universal "PRI exige investigar licitación del ISSSTE" [El Universal [daily newspaper] "PRI demands an investigation of ISSSTE public bidding"]: http://www.eluniversal.com.mx/notas/584310.html</p> <p><u>Comment:</u> For example, in 2009 the PRI caucus demanded an investigation of irregularities in contracts that allegedly had provisions that were unfulfillable, in order to grant the contract to a particular company. The charge was filed by the newspaper El Universal to the Office of the Auditor General of the Federation.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." The existence of only one example of a possible irregularity is quite far from there being widespread irregularities in public bidding.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "c." The initial comment only gives one example of irregularities that exists today in the negotiations of private companies with the government. There exist reports of other irregularities in government procurement, for example, the practice of creating trusts to avoid the regulations that govern public bidding, a practice of the Secretariat of Education in the purchase of computers that has been criticized in the past year. Another example is the <i>Seguro Popular</i> ['People's Insurance'], under which irregularities in the purchase of medications at unusually high prices have been detected. Lastly, according to the latest report of the World Economic Forum, The Global Competitiveness Report 2009-2010, leading businessmen and women were of the opinion that it is common [in Mexico] to funnel public resources to</p>	<p>C</p>

<p>companies, individuals and groups through corruptions schemes (on a scale of 1 to 7, where 1 means very common and 7, not very common, a score of 2.9 was given). The same study also shows that leading businessmen and women find that there are favoritisms by government officials to companies and individuals when making policy and contract awarding decisions (on a scale of 1 to 7, where 1 means there is always favoritism and 7 there is never favoritism, [Mexico] scored 2.8).</p> <p>IBP Comment: IBP editors chose answer “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u> Ley de Presupuesto y Responsabilidad Hacendaria, Artículos 19, 20, 21.</p> <p><u>Comment:</u> Additions to the budget that are required because of decreases in revenue from funds and surplus revenue do not require approval, since they are governed by the operating rules of the funds and by the Federal Law of Budget and Tax Responsibility. Because of this, the Secretariat of the Treasury and Public Credit only informs the Congress about the use of these additional resources, but does not seek its approval. When resources stipulated by law are not enough to cover the deficit, the process described in question 96 is followed.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: No comments.</p>	b
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). 	d

<p><u>Citation:</u></p> <p><u>Comment:</u> Typically, surplus revenue that supplement the revenues over the past year has averaged 200 billion pesos, as a result of underestimating the oil price. Even though not all surplus is used to increase expenditure, since a portion of it is earmarked for a variety of stabilization funds, on average the expenditure has increased by over 10 percent of the approved budget. For example, based on the public account, in 2008 programmable expenditure rose by 329 billion pesos from a budget of programmable expenditure of 1.899 trillion pesos, in other words it increased by 17.3 percent.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u> Ley Federal de Presupuesto y Responsabilidad Hacendaria [<i>Federal Law on Budget and Tax Responsibility</i>], Art. 37. http://www.apartados.hacienda.gob.mx/marco_juridico/documentos/marco_juridico_global/leyes_10072008/205_lfprh.pdf</p> <p><u>Comment:</u> The law establishes several different contingency funds and stipulates that: "Contingency funds for the Disaster Prevention Fund as well as the Disaster [Relief] Fund, and the Fund to Support the Rural Population affected by Climatic Contingencies must be included in the Draft Revenue Budget, for the purpose of building up reserves to carry out, respectively, preventive operations or to timely address damage caused by natural phenomena." Moreover, it stipulates that "the application of these resources shall be subject to the respective rules of operation." This shows that the use of these funds is not approved per se at the time when they are used; however, they are approved as part of the budget and their use is restricted a priori by the rules of operation, limiting the level of their discretionary use.</p> <p>Furthermore, Article 46 establishes that offices and entities may request the Secretariat of the Treasury and Public Credit to allow them to address contingencies or, as the case may be, urgent operational expenditures,</p>	<p>a</p>

<p>through executive decisions to transfer funds. However, these shifts are only reported to the Chamber of Deputies in the quarterly reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Constitución Política de los Estados Unidos Mexicanos, Art. 74, Fr. 6. http://www.diputados.gob.mx/LeyesBiblio/pdf/1.pdf</p> <p><u>Comment:</u> The Statement of Public Accounts must be published each year by April 30, at the latest.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There does not exist any information on audits of the statement of Public Accounts.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “e.” According to Article 28 of the Law of Audit and Accountability of the Federation [<i>Ley de Fiscalización y Rendición de Cuentas de la Federación</i>], the Office of the Auditor General of the Federation shall have until February 20 of the year following release of the Statement of Public Accounts to submit the Performance Report to the [Congress] Chamber, which shall be public.</p> <p><u>Researcher Response:</u> Independently of the Office of the Auditor General auditing the Statement of Public Accounts subsequent to its release, best international practices (OCED Best Practices for Budget Transparency, section 1.5 page 6) holds that the statement on the public accounts should be audited prior to its release. For this reason, the correct response is “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Cuenta de la Hacienda Pública 2008, Política de Gasto Público</p>	b

[Accounts of the Public Treasury 2008, Public Expenditure Policy]
http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/cuenta2008/documentos/r02/r02d15.pdf

Comment:

Explanations are presented only for the offices and areas that showed a difference between what was enacted and the actual outcome. Such information lacks detail, and this explains why there was under-execution. For example, the reason of why there was under-execution is attributed to the presence of a planned infrastructure project not being built; however, no explanation is provided for why the infrastructure project was not built.

Researcher Response to this Question was “b”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “a.” The 2008 Statement on Public Accounts [*Cuenta Pública*] explains the principal reasons for discrepancies between enacted budget and actual outcome. La Cuenta Pública del 2008 explica las principales causas de las variaciones del gasto ejercido contar el presupuestado.

http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2008/documentos/r02/r02d15.pdf

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “b.” The statement on public accounts does not present a comprehensive explanation of the differences between the enacted budget and actual outcome. As properly noted in the government’s comment, [only] the main causes are presented, which means that some details are left out. In other instances, no information on the discrepancies is presented. One example can be found on pages 101-102 of the Public Expenditure Policy chapter (http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2008/documentos/r02/r02d15.pdf). The regional development focus of the plan for overcoming poverty was under-executed by 9.2 [percent] and no explanation accounting for this difference was provided.

IBP Comment: IBP editors chose answer “b” in agreement with the researcher, and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Cuenta de la Hacienda Pública Federal 2008, Análisis del Ejercicio del Presupuesto Programático Devengado, Secretaría de Gobernación [Statement of Accounts of the Federal Public Treasury 2008, Analysis of the Performance of the Executed Programmatic Budget, Secretariat of Governance], pages 3-7 http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/cuenta2008/documentos/g04/g0400t05.pdf</p> <p><u>Comment:</u> The difference is presented at the program level, but no explanation is presented at such programmatic level, as the question asks. The above-cited link refers to the Secretariat of Governance, but the information exists for <i>all</i> government offices and entities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>b</p>
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Cuenta de la Hacienda Pública 2008, Política de Ingresos [Statement of Accounts of the Public Treasury 2008, Revenue Policy] http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/cuenta2008/documentos/r02/r02d10.pdf</p> <p><u>Comment:</u> Even though there is a special section that explains revenue policy in detail, some of it is not explained in full detail.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	b
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Cuenta de la Hacienda Pública, Panorama Económico [Economic Outlook] http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/cuenta2008/documentos/r02/r02d05.pdf</p> <p><u>Comment:</u> Despite the fact that the statement of Public Accounts includes graphs showing the differences between estimates and actual outcomes, in most instances, the reasons for these differences are not given.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p>	c

<p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” The differences between projected numbers and actual numbers is explained on page 29 of the Statement of Public Accounts [<i>Cuenta Publica</i>], in the macro-economic framework section. http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2008/documentos/r02/r02d05.pdf</p> <p><u>Researcher Response:</u> I suggest the answer should remain as initially indicated in the questionnaire, “c.” The information presented in the government’s comment is scant. The link references in the government’s comment only mentions that the US economic slowdown and the volatility in international financial markets had an impact on the original forecasts. It does not explain how these components had an impact on the Mexican economy: for example, what sectors of the economy did the US economic slowdown and volatility of the international financial markets affect the most? How did the employment level evolve over the year, what impact did the “anti-cyclical policy” have on the economy?</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” in agreement with the researcher and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Cuenta de la Hacienda Pública 2008, Política de Gasto Público [Public Expenditure Policy] http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/cuenta2008/documentos/r02/r02d15.pdf</p> <p><u>Comment:</u> Non financial information does not have the same level of detail as budget information. The information varies according to the office and does not always have the same degree of detail.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” The Statement of Public Accounts [<i>Cuenta Publica</i>] shows the</p>	C

comparison of non financial information for different performance indicators, and it must be mentioned that the difference between programs depends on the particular goals of each one.

http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2008/index.html

Researcher Response: The non financial information included [in the document] does not provide an explanation of the differences between budgeted and actual outcome. For example, the Reduction of Preventable Disease by Vaccination Program had a goal of 1,612,597 children vaccinated for BY 2008; however, only 1,552,880 [vaccinations] were given and no explanation of this discrepancy of 3.8 percent is provided. In short, a great deal of the information that is presented is not useful to account for programs and executed resources. For these reasons, response "c" is maintained.

IBP Comment: IBP editors chose answer "c" in agreement with the researcher and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Cuenta de la Hacienda Pública 2008, Resumen del cumplimiento de los indicadores de desempeño por eje de política pública del plan nacional de desarrollo, Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación [ENGLISH: Statement of Accounts of the Public Treasury, Summary of fulfillment of the performance indicators of the National Development Plan as public policy, Secretariat of Agriculture, Livestock, Rural Development, Fishing and Food] http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/cuenta2008/documentos/g08/g0800t25.pdf</p> <p><u>Comment:</u> An explanation is presented on the difference between the indicator objectives and the actual results. However, these explanations are not very informative since, as mentioned above, the indicators are not properly designed to measure the of public policy objectives.</p> <p><u>Peer Reviewer One Comment:</u> In addition to the limitations set forth in the comment above, we believe that the information regarding the difference between the original indicators and actual outcome is limited and not very informative.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p>	<p>C</p>
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109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Cuenta de la Hacienda Pública Federal 2008, Política de Egresos [Statement of Accounts of the Federal Public Treasury, Revenue Policy], pages 95-107
http://www.shcp.gob.mx/EGRESOS/contabilidad_gubernamental/cuenta2008/documentos/r02/r02d15.pdf

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The statement of Public Accounts [*Cuenta Publica*] includes a section called "Overcoming Poverty" where it explains the programs and efforts by the Executive about the different objectives [to be achieved] through different strategies to tackle poverty.

http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2008/documentos/r02/r02d15.pdf

Researcher Response: This information is presented, but important details are left out. For example, in the public accounts for BY 2008, within the poverty reduction strategy, the programs on health, regional development and vulnerable social groups executed less than what was originally budgeted by 3.6, 9.2 and 2.9 percent respectively; however, no explanation of the reason for these discrepancies and the impact on achievement of targets and goals is presented. This is one of the reasons why the answer chosen was "b" instead of "a."

IBP Comment: IBP editors chose answer "b" in agreement with the researcher, and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

b

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” The statement of Public Accounts [Cuenta Publica] presents the amounts targeted toward extra-budgetary funds in the Statistical Appendix. http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2008/documentos/r05/r05d15.pdf</p> <p><u>Researcher Response:</u> I suggest the answer remains “d.” As mentioned in the government’s comment, the resources allocated for certain funds and trusts from the year’s surplus revenue, are presented; however, this is not what the question is referring to since it inquires about how expenditure coming from extra-budgetary funds is executed. No information is presented about funds that do not appear in the Budget even though these resources have been executed during the year.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” in agreement with the researcher and to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d
The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the 	C

<p>end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Ley de Fiscalización y Rendición de Cuentas de la Federación [Law of Audit and Accountability of the Federation], Art. 28 http://www.diputados.gob.mx/LeyesBiblio/pdf/LFRCF.pdf</p> <p><u>Comment:</u> The deadline for submitting the Report on Outcome of the Review of Public Accounts is February 20 of the year following the one the statement on public accounts is released in, that is, 14 months after the end of the fiscal year, as provided by the new law of Audit and Accountability published in 2009. This represents a departure from the previous audit law.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” According to Article 74 section VI of the Mexican Constitution, the statement of public accounts of the fiscal year must be submitted to the Chamber of Deputies by April 30 of the following year at the latest; in compliance with article 28 of the Law of Audit and Accountability of the Federation, the Office of the Auditor General of the Federation, the supreme audit institution, shall have a period expiring on February 20 of the year following the one for which the Statement of Public Accounts was presented, and therefore, it has less than 11 months to make the report public</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “c.” The question asks how long, after the end of the fiscal year, the audit report is released, not how long after the release of the report of public accounts. Since the fiscal year ends in December, the public accounts report is released 14 months after the end of the fiscal year.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. 	<p>b</p>

<p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Informe del Resultado de la Revisión y Fiscalización Superior de la Cuenta Pública [Report on Outcome of the Review and Superior Audit of the Public Account] 2007, Resumen Ejecutivo [Executive Summary], p. 1 http://www.asf.gob.mx/Trans/Obliga/Resumenejec07.pdf</p> <p><u>Comment:</u> The Report on Public Accounts [Informe de la Cuenta pública] does not set forth the total amount audited, but it must be considered that in the above cited document, on page 1, it mentions the number of audited offices and entities. On that page, it indicates that a total of 143 entities were audited, including one body of the legislative branch, 3 of the judiciary and 18 offices of the executive branch; 52 coordinated entities and 7 non coordinated quasigovernmental by sector; 19 decentralized bodies [<i>desconcentrados</i>] and 4 constitutionally autonomous bodies; 7 public institutions of higher education and federal contributions transferred to 32 federal entities. Considering the scope of the budget allocated to each one of these audited entities, the sum of the audited resources could come up to two thirds of the total Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “c,” which the IBP modified for consistency purposes.</p>	
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <p>a. The annual audit report(s) includes one or more executive summaries summarizing the report’s content.</p> <p>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Informe del Resultado de la Revisión y Fiscalización Superior de la Cuenta Pública [Report on Outcome of the Review and Auditor General of the Public Accounts] 2007, Resumen Ejecutivo [Executive Summary] http://www.asf.gob.mx/Trans/Obliga/Resumenejec07.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The summary for 2008 is available at the link below: http://www.asf.gob.mx/Trans/Obliga/IR2008PRES.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>a</p>

<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Ley de Fiscalización y Rendición de Cuentas de la Federación [Law of Audit and Accountability of the Federation], Art. 93.</p> <p><u>Comment:</u> The Chamber of Deputies rules on whether there is reason to remove the Supreme Auditor for serious administrative misconduct and must provide a hearing for the person being charged. Removal requires two thirds of the votes of congressmen present in the chamber.</p> <p><u>Peer Reviewer One Comment:</u> More information can be found at: http://www.diputados.gob.mx/LeyesBiblio/pdf/LFRCF.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> Informe del Resultado de la Revisión y Fiscalización Superior de la Cuenta Pública [Report of Outcome of the Review and Superior Audit of Public Accounts] 2007, page 98.</p> <p><u>Comment:</u> The audits of some funds and trusts are found, but not all of them. In 2007, audits were conducted on 17 funds/trusts at the federal level of the hundred existing [funds/trusts]. With this information, we can conclude that audits of extra-budgetary funds do not cover more than two thirds of all the existing funds.</p> <p><u>Peer Reviewer One Comment:</u> The executive report and the sections on the actual audits conducted can be found in the link below: http://www.asf.gob.mx/Trans/Informes/IR2008i/Indice/Ejecutivo.htm</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>C</p>
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<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> Ley de Fiscalización y Rendición de Cuentas de la Federación [Law of Audit and Accountability of Accounts of the Federation], Art. 18</p> <p><u>Comment:</u> By law, the Office of the Auditor General of the Federation (ASF) can conduct any audit it wishes to of the information included in the Statement of Public Accounts for the year in question. In other words, the observations made, actions pursued and recommendations put forth by the ASF can only refer to the execution of public resources from the Statement of Public Accounts under review. The only exception is when the program or project included in the approved budget spans for several fiscal years for its execution and payment, or involves federal program target performance reviews.</p> <p>Peer Reviewer One Comment: Also see: http://www.diputados.gob.mx/LeyesBiblio/pdf/LFRCF.pdf</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: No comments.</p>	b
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. 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. 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. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u> Ley de Fiscalización y Rendición de Cuentas de la Federación [Audit and Accountability Law of the Federation], Art. 85, section II.</p>	c

Comment:

The draft budget is prepared by the Auditor General of the Federation who submits it to the Secretariat of the Treasury and Public Credit. In the end, it has to be approved by the Chamber of Deputies. The resources are enough for the current mandate of the Office of Auditor General; however, several stakeholders, including the Auditor General, intend to expand the mandate of the ASF [Office of the Audit General of the Federation].

Researcher Response to this Question was "c"

Peer Reviewer One Comment: The ASF does not have a clearly defined plan or process in the PEF [Budget of Expenditures of the Federation]. Additionally, it has a great deal of leeway to enhance the presentation of the accounting of its activities. This would make it possible to learn in greater detail the duties that it performs. The link to view the law is:

<http://www.diputados.gob.mx/LeyesBiblio/pdf/LFRCF.pdf>

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." According to Article 85 of the Audit and Accountability Law of the Federation, the Auditor General of the Federation has the power to prepare the Annual Budget of the Office of the Auditor General of the Federation and the Chamber of Deputies is in charge of approving it (Article 74 of the Mexican Constitution, section IV).

Moreover, the budget of the Office of the Auditor General is enough to fulfill its mandate.

Researcher Response: I suggest the answer should remain as initially indicated in the questionnaire, "c." There are several arguments supporting the assertion that the ASF does not have enough resources to fulfill its mandate, based on international best practices: First, the ASF does not audit all budget expenditures; secondly, currently the ASF takes 14 months to submit its Audit Report. These practices could to be made consistent with best international practices of auditing 100% of the budget and submitting the report within 6 months after the release of the Statement of Public Accounts [year-end report], if the ASF had more resources allocated to it.

IBP Comment: IBP editors chose answer "c" in agreement with the researcher.

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none">a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> On page 11, reference is made to the use of special auditors to review national defense sector transactions. http://www.asf.gob.mx/Trans/Informes/IR2008i/Indice/iGeneral.htm</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>b</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> Articles. 109 and 110 de la Ley de Fiscalización y Rendición de Cuentas de la Federación [Audit and Accountability Law of the Federation]</p> <p><u>Comment:</u> Based on the new Audit and Accountability Law of the Federation [<i>Ley de Fiscalización y Rendición de Cuentas de la Federación</i>], the ASF has the power to receive proposed requests, petitions and audit requests from society. Since when new law went into effect, the ASF has received 77 petitions and audit requests from May 29, 2009 to November 6, 2009.</p> <p><u>Peer Reviewer One Comment:</u> In the document (page 3) that is found at the link below, the number of audit requests is listed, together with information on what organization filed them. http://www.asf.gob.mx/Trans/Obliga/IR2008PRES.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	b
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is found in general terms at: http://archivos.diputados.gob.mx/Centros_Estudio/UEC/inicio.htm</p> <p><u>Comment:</u> The Oversight Committee of the Office of the Auditor General of the Federation [<i>Comisión de Vigilancia de la Auditoría Superior de la Federación</i>] reviews all reports and generates a document that is a review of the Report of Outcome of the Review of Public Accounts [<i>Informe de Resultado de la Revisión de la Cuenta Pública</i>]. Subsequently, the Budget and Public Account Committee [<i>Comisión de Presupuesto y Cuenta Pública</i>] reviews the statement of Public Accounts [<i>Cuenta Publica</i>] based on the Audit Report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	a
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<p>121. 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?</p> <ul style="list-style-type: none">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). <p><u>Citation:</u></p> <p><u>Comment:</u> Such a report does not exist. The law requires that the audited entities respond to the observations made by the Office of the Auditor General of the Federation within the 30 following days (from the 2008 Statement of Public Accounts) to the day they were informed. However, these reports do not present information on the measures taken by the executive to take action to remedy the observations of the auditor general.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No comments.</p>	<p>d</p>
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122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

Citation:

Comment:

See previous comment.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The Office of the Auditor General of the Federation (ASF) posted the following report tracking the status and completion of the actions that the audited entities were suggested to take:

<http://www.asf.gob.mx/Trans/Informes/Ic/contenido/inicio.htm>

http://www.asf.gob.mx/Trans/Informes/Ic/contenido/Entidades/1_INF_GRAL.pdf

Peer Reviewer Two Comment:

Government Comment: No comments.

Researcher Response: The information provided by Peer Reviewer One is not a report on actions taken by the Executive regarding the measures urged by the ASF, but instead, the information offered just indicates what phase of the process the measures suggested by the ASF are in. This is not what the question is referring to and, for this reason, the correct response is "d."

IBP Comment: IBP editors chose answer "d" in agreement with the researcher.

d

123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation:

Informe de Resultados de la Revisión y Fiscalización Superior de la Cuenta Pública [Report on Outcome of the Review and General Audit of Public Accounts] 2007
<http://www.asf.gob.mx/Trans/Informes/IR2007i/Indice/Auditorias.htm>

Comment:

The Performance Report of the Review and General Audit of Public Accounts 2007 [*Informe de Resultados de la Revisión y Fiscalización Superior de la Cuenta Pública 2007*], which is the latest available, includes some outcomes of audits performed on the security sector which are not comprehensive and only review certain aspects of the security agencies.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: In the document found at the link below (page 11), reference is made to the use of special auditors to review transactions of the national defense sector.

<http://www.asf.gob.mx/Trans/Informes/IR2008i/Indice/iGeneral.htm>

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." In the Report on Outcome of the Review and General Audit of Public Accounts 2007, in different volumes, there is a detailed analysis of all security sectors divided by administrative area. Examples of this are: Tome IV Volume I National Defense, Tome VI volume I Navy or Tome IX volume I and II where a detailed analysis is found of the Public Security Sector.

<http://www.asf.gob.mx/Trans/Informes/IR2007i/Indice/sectoriales.htm>

Researcher Response: I suggest the answer should remain as initially indicated in the questionnaire, "c." Based on an interview with a congressman who is a member of the Budget and Public Accounts Committee, information on secret programs was not submitted along with the last audit report. Information on audits of the security sector is presented, as the government notes in its comment. However, the audits are not about sensitive topics in terms of national security. A "c" response was given because, in the report, there were presented some audits on topics that could be considered relevant to this question. For example, the last audit report included a performance audit of

programs such as Coordination of Actions for Police Intelligence [<i>Coordinación de Acciones para la Inteligencia Policial</i>].	
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<p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
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Government Comments: Section One

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: "Not Produced," "Produced but Not Available to the Public," "Publicly Available, but Not on the Internet."

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Documento relativo al cumplimiento de las disposiciones contenidas en el artículo 42, fracción I, de la Ley Federal De Presupuesto y Responsabilidad Hacendaria 2009 April 1, 2009 http://www.shcp.gob.mx/FINANZASPUBLICAS/info_relativa_2/Ifprh_art42_2009.pdf</p>
Budget Summary	<p>Comunicado de Prensa: Propuesta del Programa Económico 2010. September 8, 2009 http://www.hacienda.gob.mx/comunicados_principal/comunicado_047_2009.pdf</p>
Executive's Budget Proposal	<p>Proyecto de Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2010 September 8, 2009 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/index2.html</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>All Supporting documents to the budget are submitted at the same time as the Budget of Expenditures.</p> <p>Iniciativa de Ley de Ingresos de la Federación para el Ejercicio Fiscal de 2010. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lif2010.pdf</p> <p>Informe Sobre el uso de la facultad conferida al Ejecutivo Federal en el art. 31 de la Constitución Política de los Estados Unidos Mexicanos, en material Arancelaria. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/aranceles.pdf</p> <p>Iniciativa de Decreto que Reforma, Adiciona y Deroga Diversas Disposiciones de la Ley Federal de Derechos. http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lfdrf_pemex.pdf</p>

	<p>Iniciativa de Ley de la Contribución para el Combate a la Pobreza http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_ccp.pdf</p> <p>Iniciativa de Decreto que Reforma, Adiciona y Deroga Diversas Disposiciones Fiscales http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativamiscelanea.pdf</p> <p>Iniciativa de Decreto que Reforma y Adiciona Diversas Disposiciones de la Ley del Impuesto Especial sobre Producción y Servicios http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lieps.pdf</p> <p>Iniciativa de Decreto que Reforma, Adiciona y Deroga diversas disposiciones de la Ley Federal de Derechos http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/ingresos/iniciativa_lfd.pdf</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Exposición de Motivos http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/index2.html</p> <p>Criterios Generales de Política Económica 2010 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/criterios/cgpe_2010.pdf</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Decreto de Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2010 http://www.apartados.hacienda.gob.mx/presupuesto/temas/ppef/2010/temas/expo_motivos/proyecto_decreto.pdf</p>
Citizens Budget	<p>Not produced.</p> <p>Government Comment: The Citizens Budget for the Budget of Expenditures for Fiscal Year 2010 was released on January 6, 2010. http://www.hacienda.gob.mx/Documentos_recientes/pef_ciudadano_2010_060110.pdf</p>
Enacted Budget	<p>Presupuesto de Egresos de la Federación para el Ejercicio Fiscal 2009 November 28, 2009 http://www.apartados.hacienda.gob.mx/presupuesto/temas/pef/2009/index.html</p>
In-Year Reports	<p>Informe Trimestral sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformeTrimestral_2.aspx (Segundo Quarter, July 2009)</p> <p>Información Mensual de Finanzas Públicas y Deuda Pública http://www.shcp.gob.mx/FINANZASPUBLICAS/Paginas/InformacionMensualFinanzasPublicas.aspx (January - July, August 28, 2009).</p>

Mid-Year Review	Not produced
Year-End Report	Cuenta de la Hacienda Pública Federal 2008 April 30, 2009 http://www.apartados.hacienda.gob.mx/contabilidad/documentos/informe_cuenta/2008/index.html

Audit Report	Informe del Resultado de la Revisión y Fiscalización Superior de la Cuenta Pública 2007 May 7, 2008 http://www.asf.gob.mx/Trans/Informes/ir2007i/indice.htm
Other Documents	
Relevant Ministries & Departments	Secretaría de Hacienda y Crédito Público Subsecretaría de Ingresos [Revenue] Subsecretaría de Egresos [Expenditure] Auditoría Superior de la Federación [Supreme Audit Institution]