

Integrating gender and climate change in public budgeting

The case of Mexico

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EXECUTIVE SUMMARY

Eliminating gender inequality and tackling climate change are two of Mexico's top development priorities, though they have largely been pursued as separate issues. Given the evidence that women, particularly those who are living in poverty, are more exposed and less able to respond to the negative impacts of climate breakdown—but also because women are valuable sources of information and agents for climate solutions—it is important for gender and climate to be better integrated into planning and policymaking. Failure to do so threatens to undermine Mexico's progress on both.

Over time, Mexico has made progress in including gender and climate change perspectives in government planning and budget processes. However, there is no evidence that the central government has taken steps to implement an integrated gender-responsive climate change budgeting perspective that would support a more effective response to the differential impact of climate change on women and men. This review of the planning and budget process of two key sectors – agriculture and welfare – finds that the central government's progress in mainstreaming gender and climate change differs, with efforts on gender more consolidated across government plans than those on climate change.

The election of Andrés Manuel López Obrador from the National Regeneration Movement (MORENA) in 2018 has redefined the priorities of the Mexican government and includes goals to end corruption, protect the population “forgotten” by previous governments, regain state control over natural resources and other public services, and redefine the role of the market and the private sector. Among its early actions, Lopez' government adopted an austerity policy, which has redirected and redefined public expenditures, reducing the budget in some sectors and increasing it in others, particularly those aligned with the government's priorities. The result is that 25 priority programs have dominated the allocation of the public budget in recent years and will continue to drive public policy through 2024.

In this context, efforts to integrate the gender and the climate change agendas in the planning and budget processes have faced important challenges. Nevertheless, Mexico's main planning instrument, the National Development Plan (PND) 2019-2024, took on gender and the Sustainable Development Goals (SDGs) as its framing approach. Though the PND makes no specific reference to climate change, the issue is included in the SDGs. Based on the PND, sector programs, such as that of agriculture and welfare, have been developed to achieve goals related to both gender and climate change.

While a gender-responsive climate change budget has yet to be undertaken, Mexico has created annexes in the federal budget to monitor specific “cross-cutting” issues. Both gender and climate change are part of these thematic annexes, which allows for the tracking of public investments addressing these issues across relevant sectors.

Agriculture is one of the sectors that includes both gender and climate change considerations in its planning process. This can be seen in the Ministry of Agriculture's 2019-2024 program, which reflects both the significant impact of climate change and the growing role of women in the still male-dominated sector. The budget analysis shows that the Ministry of Agriculture or SADER (the acronym used for the Spanish name of the ministry) has reported in the Annex for Equality between Women and Men ("gender annex") an allocation of USD 183 million (3.6 billion MXN) in 2019 and USD 190 million (3.8 billion MXN) in 2020. This represented 5.6% of the total programmatic budget, while the gender-related share of the sector budget increased in 2020 to 7.9%.

On the Annex for Adaptation and Mitigation of the Effects of Climate Change ("climate change annex"), SADER reported USD 487 million (9.9 billion MXN) in 2019 and USD 10 million (219 million MXN) in 2020 (representing a reduction of nearly 98%). These allocations represented 15% of the total 2019 SADER budget, and less than 0.5% of the 2020 budget. The agriculture sector has programs where both agendas converge, and the analysis presented in this report estimates that the combined, or gender-responsive climate change budget, in 2019 represented 17.6% of the total agriculture budget but this share dropped in 2020 to only 0.2%.

In the case of the welfare sector, the analysis identified lines of action related to gender in the sector program for 2019-2024. However, there are no activities explicitly related to climate change. In the gender annex, the Welfare Ministry or Bienestar (for its name in Spanish) reported gender-related allocations totaling USD 2.1 billion (41.1 billion MXN) for 2019 and USD 2.6 billion (50.7 billion MXN) for 2020, a 23% increase. In the climate change annex, though, Bienestar did not report any allocations.

However, based on a revision of the goals of Bienestar's sector program and budget, it was possible to identify areas where gender and climate change goals converged. One such area is related to the "*Sembrando Vida*" program, focused on reforestation activities that aim to address environmental degradation. The program is controversial because it is not considered an environmental program but, rather, a socioeconomic program to reduce poverty in marginalized areas of Mexico.

Bienestar has reported 30% of the program's allocations in the gender annex. However, it does not report any share of the program's allocations in the climate change annex, even though the program's goals are related to deforestation, environmental degradation, and sustainable development, as well as to the climate change agenda. Regardless of whether the program allocations are—or are not—reported in the two annexes, there is no evidence that they contribute to either the promotion of gender equality or address climate change challenges.

While the creation of the annexes in the public budget contribute to greater transparency on the allocation of resources to key agendas, there are still several areas of work to improve mainstreaming gender and climate change at the sector level. First, there needs to be greater compliance with the legal framework that is already in place for

both gender and climate change mainstreaming, and capacity strengthening strategies need to continue to increase ministries' understanding of the importance of these agendas and how to mainstream them across programs, plans and activities. Furthermore, there needs to be continued development and improvement of tools, particularly methodologies for integrating gender and climate budgets efficiently and effectively. There are some approaches in use for gender and climate separately but not necessarily in effective ways—and not in ways that integrate the two issues. Improving the integration of gender and climate in plans and budgets, separately and where they intersect, is essential for Mexico during this period of austerity, as the shifts and reductions of the budget are having important impacts on the ability to achieve the country's development goals, particularly those on climate change.

This report aims to contribute to greater understanding of how governments are taking steps to reflect the intersection of gender and climate change in their budgets by examining the progress Mexico has made toward an integrated approach to elaborating its central government budgets. The findings and recommendations are based on desk research, including the analysis of sector programs and budgets and six interviews. While the analysis concludes that there is no evidence that a gender-responsive climate change budgeting approach is being implemented in Mexico, it has been proposed to further integrate the SDGs into the budget process of the country. The finance ministry is promoting the creation of a methodology to further design sustainable development budgets, which would be able to support the integration of the gender and climate change agendas, as well as others, in the elaboration of policies and budgets in the coming years.

CONTENTS

- Executive Summary.....1**
- 1. Introduction.....5**
- 2. Progress in the elaboration of gender and climate budgets in Mexico: The case of the agriculture sector7**
 - 2.1 Integration of gender and climate change in the agriculture sector: analysis of internal regulations and the sectoral program 2019-20247
 - 2.2 Integration of gender and climate change in the agriculture sector: Analysis of the public budget.....9
 - Gender10
 - Climate change.....12
 - 2.3 Analysis of combined gender and climate change budgets in the agriculture sector15
- 3. Progress in the elaboration of gender and climate budgets in Mexico : The case of the welfare sector17**
 - 3.1 Integration of gender and climate change in the welfare sector: analysis of internal regulations and the sectoral program 2019-202417
 - 3.2 Integration of gender and climate change in the welfare sector: Analysis of the public budget18
 - Gender19
 - Climate change.....20
 - 3.3 Analysis of combined gender and climate change budgets in the welfare sector.....21
- 4. Challenges and opportunities to achieve an integrated gender and climate change approach in the elaboration of budgets in Mexico22**
- 5. Recommendations26**
- Bibliography28**

1. Introduction

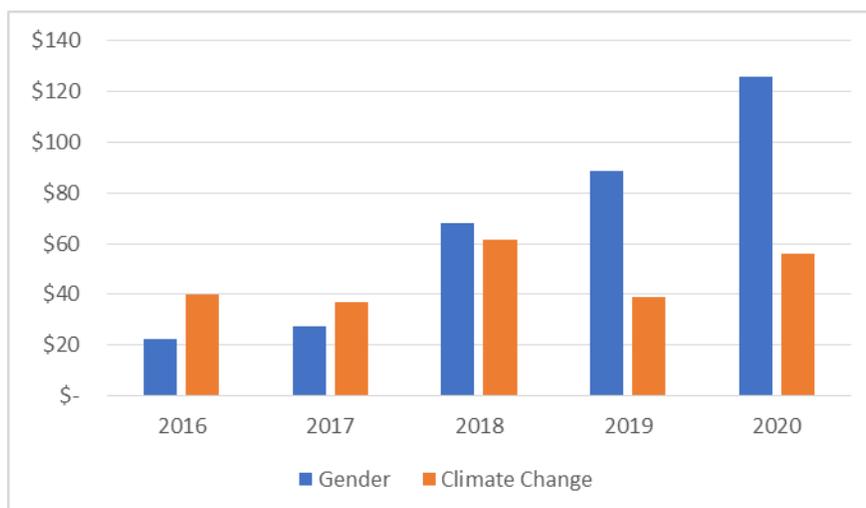
Mexico has progressed toward the inclusion of separate gender and climate change perspectives in the planning processes of the central government, though not always in a consistent way and not always at all levels and sectors. The gender agenda has been incorporated into the planning and budgeting processes for some time, whereas climate change has only been included in recent years, particularly since the publication of the Climate Change Law in 2012. However, the integration of climate and gender perspectives at the same time in the planning process has not similarly occurred in the budget process on a consistent basis. Nevertheless, there are steps that can help to further mainstream these two approaches.

An important step that Mexico has taken in regard to gender and climate change budget allocations is the creation of cross-cutting annexes in the Budget Proposal (the *Presupuesto de Egresos de la Federación*, or PEF). According to Article 2 of the Law of Budgeting and Fiscal Responsibility, there are eight cross-cutting annexes that present information on budget programs that contribute to specific policy goals, including an annex for equality between women and men (“gender annex” in this paper) and an annex about climate change adaptation and mitigation (“climate change annex” in this paper).^{1,2} Each annex looks across ministries and sectors to present programmatic information (i.e., the components of the programs and the government units responsible for their implementation) and budget information on the resources allocated to actions and services that are linked to different areas included the annex. An analysis of the evolution of these two annexes during the last five years shows that while there has been a steady, increasing incremental budget allocation to gender-related investments, this has not been the case for climate change, whose allocations have fluctuated over time, as shown in Figure 1.

¹ The 2006 Law of Budgeting and Fiscal Responsibility can be found at https://www.senado.gob.mx/comisiones/finanzas_publicas/docs/LFPRH.pdf.

² Other annexes are related to comprehensive development of indigenous people and communities; youth development; special program for rural sustainable development; science, technology and innovation program; national strategy for energy transition and sustainable use of energy; and attention to vulnerable groups.

Figure 1. Gender and climate change budget allocations (billion MXN), 2016-2020



Source: Author's analysis using data from the PEF gender and climate change annexes

Although both agendas have been evolving and eliciting interest from the government, attention has varied depending on which political party is in power. Under the mandate of Andrés Manuel López Obrador, whose party MORENA (*Movimiento de Regeneración Nacional*, or Movement of National Regeneration) won election in 2018, the priorities have changed to emphasize poverty reduction as the most important goal. Other key goals of this administration include combatting corruption and certain neoliberal practices as well as regaining state control over strategic natural resources like oil, gas, coal and minerals (Bertoli, 2020).

The National Development Plan 2019-2024, an important government planning instrument, establishes three general axes: (1) Politics and Government, (2) Social Policy and (3) Economy. It also includes guiding principles such as: "Honesty and honesty"; "No to the rich government with poor people"; "Outside the law, nothing; above the law, nobody"; "Economy for well-being"; "For the good of all, first the poor"; "Leave no one behind, leave no one out"; "There can be no peace without justice"; "Respect for the rights of others is peace"; "Democracy means the power of the people"; and "Ethics, freedom, trust" (Mexican Government, 2019).

Based on the National Development Plan, each *secretaría* (government department) delineated their programs. An important aspect of the López Obrador government's planning process is its interest in pursuing the UN's 2030 Agenda for Sustainable Development and the associated Sustainable Development Goals.³ Despite the relevance of the 2030 Agenda, the government's focus, as reflected in the budget, remains on the 30 priority programs proposed during the president's campaign (Bartoli, 2020; Interview 4).

³ See <https://www.un.org/sustainabledevelopment/development-agenda/>.

In this context, this paper presents an analysis of the integration of the gender and climate change agendas in Mexico's agriculture and welfare sectors. The aim is to understand to what extent the government has been integrating gender and climate approaches into the planning and budget processes for these sectors and to what extent these approaches might be further combined in future planning and budget processes.

This analysis first looks at the internal rules of the relevant ministry for each sector and then their sectoral programs, which were elaborated based on the National Development Plan. Budget analyses are based on information presented in the gender and climate annexes of the PEF as well as actual sector budget data from the finance ministry's website. The analysis considers both gender and climate change agendas independently but also offers a general analysis about what a hybrid gender-climate change approach looks like in the agriculture and welfare sectors.

Finally, the paper presents a qualitative analysis about the challenges, opportunities and recommendations to improve the gender and climate change budget processes in Mexico and to support the movement toward a more sustainable budget process.

2. Progress in the elaboration of gender and climate budgets in Mexico: The case of the agriculture sector

In Mexico, the agriculture ministry has included both gender and climate change considerations in their planning process. According to a representative of the agriculture ministry, this is because the impacts of climate change are more evident in this sector and because of the growing role that women play in the agriculture sector (though it is still male dominated).

2.1 Integration of gender and climate change in the agriculture sector: analysis of internal regulations and the sectoral program 2019-2024

The Ministry of Agriculture and Rural Development (*Secretaría de Agricultura y Desarrollo Rural*, or SADER) is in charge of designing agriculture policies. All Mexican government ministries changed their internal rules in 2018 with the arrival of the López Obrador administration. In the case of SADER, the new internal rules (published in 2019) committed the ministry to include both gender and sustainable development perspectives, within which climate change was included.

Regarding the gender agenda, SADER suggests that in compliance with the Law for Equality between Women and Men and the General Law on Women's Access to a Life Free of Violence, the programs of the ministry, as well as

all the programs of the Federal Public Administration, “will promote, in a transversal manner, substantive equality between women and men through the incorporation of a gender perspective in its design, preparation, application, monitoring and evaluation” (SADER, 2019).

In this sense, the internal rules mandate that the different units of the ministry observe the compliance “related to expenditures for equality between women and men, as well as the provisions for the inclusion of people with disabilities and for the development of indigenous peoples and communities” (SADER, 2019). The rules also express the relevance to consider this gender perspective in the budget proposal every fiscal year.

In contrast, the internal rules do not specify the role that the administrative units have regarding climate change, from either a mitigation or adaptation perspective. However, the rules do call on sector units to define and authorize specific areas of work and present the relevant budget allocations and expenditures that are intended to adapt to the impacts of climate change. These actions might address the impact of hydrometeorological phenomena (drought, frost, hail, snow, torrential rain, significant flood, tornado or cyclone) or any other atypical and unpredictable weather circumstance on agriculture, livestock, fishing or aquaculture activities.

Along these lines, SADER designed the Sectoral Program for Agriculture and Rural Development 2019-2024, which “contributes to guaranteeing the right to nutritious, sufficient and quality food, established in article 4 of the constitution, as progress is made in ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture, goals contemplated in Sustainable Development Goal #2 of the 2030 Agenda approved by the United Nations, whose execution and monitoring is the responsibility of SADER” (SADER 2020).

Therefore, in compliance of the Agenda 2030, the program established three key objectives:

1. Achieve food self-sufficiency by increasing production and agricultural and aquaculture fishing productivity.
2. Contribute to the well-being of the rural population through the inclusion of historically excluded producers in rural and coastal productive activities, taking advantage of the potential of the territories and local markets.
3. Increase sustainable production practices in the agricultural and aquaculture-fishing sector in the face of agroclimatic risks.

According to a representative of SADER, there was a “tremendous effort” to incorporate both gender and climate change in the program (Interview 2). Another representative mentioned that the reason why these goals were integrated into the programs was because “the minister had interest in both agendas, and he had an advisor that helped him to introduce these aspects in the program” (Interview 4). Each of the three objectives are followed by a set of strategies and associated actions. The second objective, for instance, includes a strategy “to promote gender equality in agricultural and aquaculture-fishing activities for the promotion and protection of the rights of rural women” and eight specific associated actions to take (SADER, 2020).

The third objective recognizes that “the global climate crisis imposes greater challenges due to the influence of extreme meteorological phenomena that alter hydrological cycles and temperatures that have been decisive for agricultural, aquaculture and fishing production in our country and the world” (SADER, 2020). SADER outlines a set of strategies and associated actions in support of this objective, including one that promotes climate change adaptation and mitigation actions for comprehensive risk management. Other strategies also cover environmental aspects of the agriculture sector, for example covering sustainable development, conservation and recovery of agricultural soil, sustainable use of biological and genetic agri-food resources and sustainable production systems for the conservation, restoration and use of agrobiodiversity.

Reviewing the ministry’s internal rules and the program objectives and strategies show that the agriculture ministry managed to include both gender and climate change perspectives, as well as specific strategies and actions, into the sector’s most relevant public policy instrument. To what extent these perspectives were included in the budget allocation are discussed in the next section.

2.2 Integration of gender and climate change in the agriculture sector: Analysis of the public budget

As mentioned previously, gender and climate change perspectives had been integrated into the internal regulations of the agriculture ministry, though gender is more embedded than climate change. However, the Sectoral Program for Agriculture and Rural Development 2019-2024 reflects an integration of both agendas, dedicating one of its goals to gender matters and one of the goals to the sustainability agenda, under which climate change is included. An analysis of the federal budget also reflects the integration of these two perspectives, but not in the same way.

According to SADER’s 2019 budget strategy, the ministry worked to comply with Agenda 2030 and two specific Sustainable Development Goals: #2 Zero hunger and #16 Peace, justice and strong institutions. In contrast, SADER’s 2020 budget strategy was broader, mentioning the importance of complying with the three dimensions of the sustainable agenda: economic growth, social development and environmental protection.

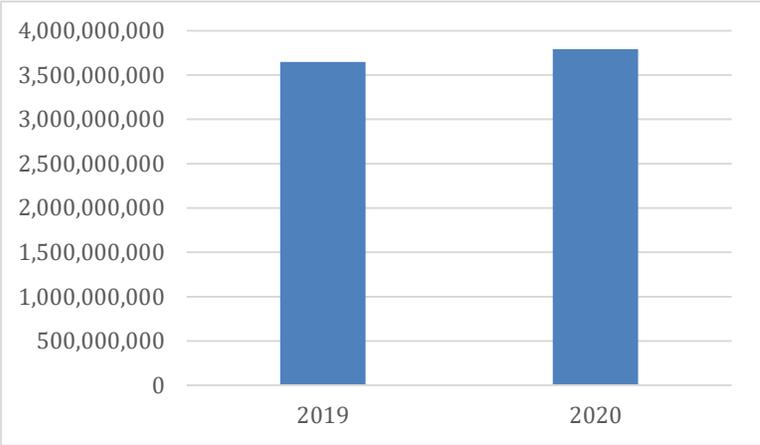
To determine the extent to which gender and climate change perspectives have been included in the agriculture budget, the following methodology was used. First, the gender and climate annexes in the federal budget were analyzed to assess their relevant allocations in the agriculture sector. Next, the sector budget was analyzed to identify whether explicit (i.e., using labels) budget allocations were made for gender and climate change. This analysis used both programmatic- and administrative-based budgets, though the programmatic-based budget was the primary focus for assessing changes between 2019 and 2020.

Both the gender and climate change analyses were conducted based on information provided by the finance ministry and found on their budget transparency website.⁴ As mentioned above, Mexico’s federal budget has eight annexes, including one on gender and one on climate change; these annexes allow for tracking resources allocated by ministries to these areas and increases transparency. Some of the data used in these analyses were combined and/or extrapolated from the finance ministry and budget transparency website, as well as data from the budget annexes.

Gender

In the case of gender, SADER reported an allocation of USD 180 million (3.6 billion MXN) in 2019 and USD 187 million (3.8 billion MXN) in 2020, as shown in Figure 2.

Figure 2. Gender budget allocation (in MXN) by agriculture ministry



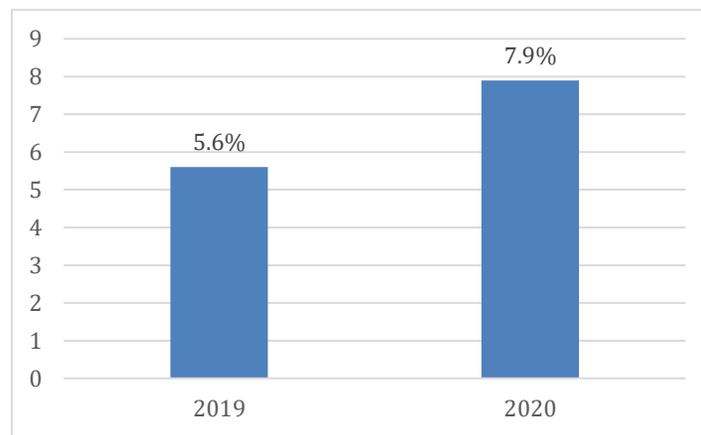
Source: Author’s analysis based on PEF gender annexes for 2019 and 2020

In 2019, the gender budget represented 5.6% of the programmatic budget of the whole sector compared to 7.9% in 2020. The Lopez Obrador administration did adopt austerity policies that reduced the budget of the public sector

⁴ See <https://www.gob.mx/shcp> and <https://www.transparenciapresupuestaria.gob.mx/>.

overall and of the agriculture sector, but the share of the budget related to the gender agenda increased, as is shown in Figure 3.

Figure 3. Gender budget allocation as percent of total agriculture ministry budget



Source: Author's analysis based on PEF gender annexes for 2019 and 2020

According to a SADER representative, though the gender agenda has been embedded in the planning process, “it is difficult to assess how this works in practice, because the fact that is in the paper does not mean that this agenda is implemented in the activities of the sector, that continues to be male dominated” (Interview 2). So, in practice, though the Ministry is reporting gender-related items as such in the budget, many parts of the agriculture sector still lag in integrating gender considerations to reduce the gender gap. Another SADER representative said that the new agriculture minister recognized the importance of the gender perspective in the ministry’s policies, but implementation issues can arise because “they do not understand how to apply the perspective” (Interview 4).

The inclusion of a gender perspective is even more challenging in the case of the budget process than in the planning process. Some programs can clearly apply a gender perspective to the budget and appropriately record it in the gender annex, but others struggle to understand their relationship to gender. For example, agriculture programs related to rural development, food security, tropical zones, agriculture procurement, technology development, biofuels and livestock activities were reported in the 2019 gender annex. In 2020, however, the only areas included in the gender annex were rural development, food security and milk supply to rural areas.

It is important to mention that the methodology that SADER uses to determine which programs or activities ensure gender equity is not clear. For instance, some areas of the ministry reported the percentage of their budget that is related to gender equity, while others reported the specific sum of resources dedicated to gender matters. The finance ministry is the entity that requests the information for the annexes and, according to a finance ministry representative, “the budgetary law is clear about what needs to be done [regarding the annexes] but is not clear about

how to do it” (Interview 1). Because the finance ministry currently lacks expertise in the areas of gender and climate change, they have received technical support to guide the planning and budget processes from the Institute for Women (INMUJERES) and the environmental ministry. Still, implementing these processes has progressed slowly. Until these ministries are more familiar with the gender perspective, they will report “whatever they think goes to this gender annex,” thus creating discrepancies between the programs and the allocated budgets (Interview 1).

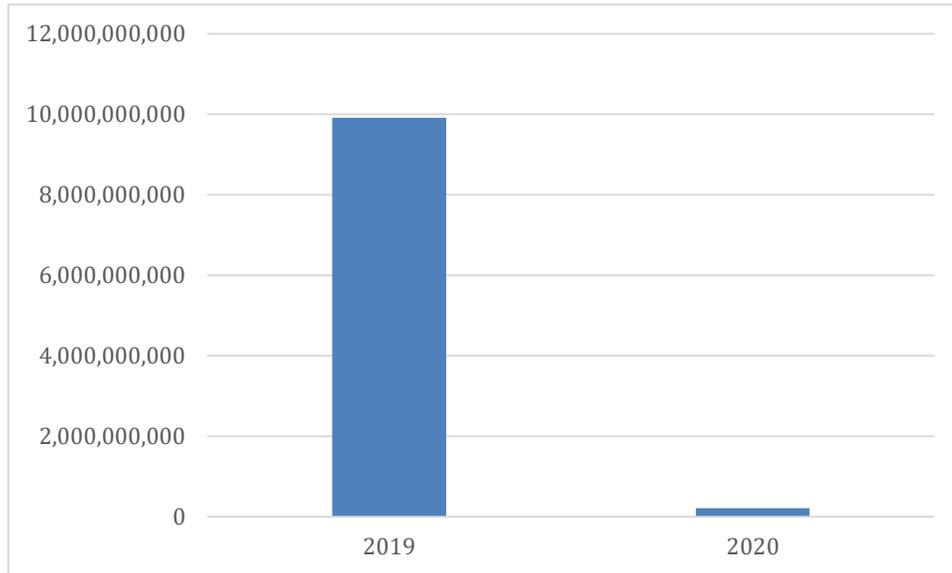
An analysis of the agriculture budget found that specific labels for gender-relevant allocations are not used, which makes it difficult to determine which programs have gender dimensions. A representative of SADER pointed out that this relates to the lack of specific guidance for how to determine when to categorize programs as “gender-relevant.” This also calls into question the actual allocations that SADER reports to the gender annex since it is not clear to what extent the programs reported are indeed contributing to reducing the gender gap or whether changes in allocations over time reflect changes in spending priorities or changes in how gender-relevance is defined.

The agriculture sector is facing budget cuts in key areas, which partially can explain the lack of programs included in the 2020 gender annex. A complementary analysis of the budget, besides the information provided in the annex, shows that certain programs such as production for wellbeing, and development of education programs in the agriculture sector, could be part of the gender perspective, this last was not included in the annex, for instance. In the 2019 budget, USD 2.2 million (43.4 billion MXN) was identified as relevant for gender agenda compared to USD 955 million (19.2 billion MXN) in 2020. Because of the inconsistent approaches used to identify gender relevance in the agriculture ministry, it is unclear what percentage of these resources are actually gender related in practice. However, these are the data available and thus the data used in this analysis. Further analysis about effectiveness is needed to verify that allocations reported in the gender annex are contributing, in real terms, to the gender agenda.

Climate change

Analysis of the climate change annex provides similarly insightful results. As is shown in Figure 4, the agriculture ministry reported USD 487 million (9.9 billion MXN) in the 2019 climate change annex and USD 10.7 million (218.7 million MXN) in 2020, representing a nearly 98% reduction.

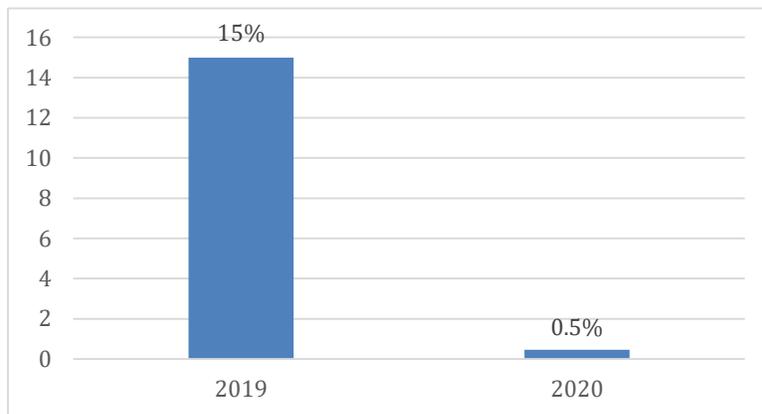
Figure 4. Climate change budget allocation (in MXN) by agriculture ministry



Source: Author’s analysis based on PEF climate change annexes for 2019 and 2020

This figure presents the dramatic change in the allocation of resources for climate change in the agriculture ministry. In 2019, 15% of the ministry’s total budget was allocated to climate change, whereas in 2020 it was less than 0.5%, as is shown in Figure 5.

Figure 5. Climate change budget allocation as percent of total agriculture ministry budget



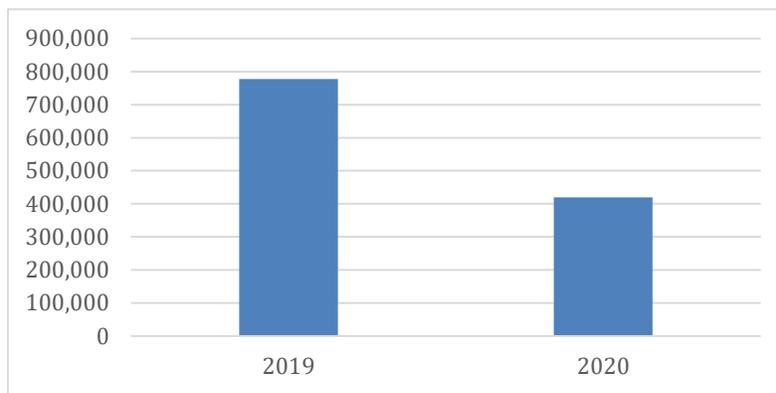
Source: Author’s analysis based on PEF gender annexes for 2019 and 2020

In 2019, several SADER programs were included in the climate change annex, such as aquaculture and fisheries, biofuels, livestock, rural development and tropical zones. In 2020, only two areas were included: agriculture and rural development. Though there was an overall reduction in many areas of the agriculture ministry’s budget, certain

programs that were reported in the 2019 climate change annex were still allocated money in the 2020 budget but were not included in the 2020 climate change annex, such as the promotion of aquaculture and fisheries.

It is important to mention that the rural development category included budget for the Climate Change General Directorate, which is a unit created explicitly to deal with climate change matters in the agriculture sector. In 2020, this unit received USD 21 thousand (420 thousand MXN), a significant cut from USD 38 thousand (778 thousand MXN) in 2019.

Figure 6. Climate Change General Directorate budget allocation (in MXN) by agriculture ministry



Source: Author’s analysis based on PEF climate change annexes for 2019 and 2020

The Directorate has been able to continue some activities thanks to international cooperation, but they must be very selective in the planning process given the reduced budget (Interview 4).

A complementary analysis of the agriculture ministry’s budget for 2019-2020 found that USD 1.4 billion (29 billion MXN) was allocated in 2019 to programs that could be classified as related to climate change (based on the goals established in the sector program) compared to USD 827 million (16.6 billion MXN) in 2020. Both figures are larger than the amounts reported in the climate change annex each year, suggesting some climate change-relevant activities are not being reported in the climate change annex. However, since there is no standard labeling system for disaggregated information, it is not possible to verify the extent to which these budget allocations are supporting climate change adaptation and mitigation efforts.

2.3 Analysis of combined gender and climate change budgets in the agriculture sector

The evolution of applying gender and climate change perspectives to the agriculture budget has varied. Based on the analysis conducted for this report, there are programs that were reported in both the gender and climate change annexes, implying a convergence of the two issues. For instance, the following areas were reported in both the gender and climate change annexes in 2019: General Coordination of livestock; General Directorate for Agri-food standardization; General Directorate of Tropical Area; General Directorate of Natural Fibres and Biofuels; and sub-ministry of rural development. Table 1 shows the allocation of resources to these areas.

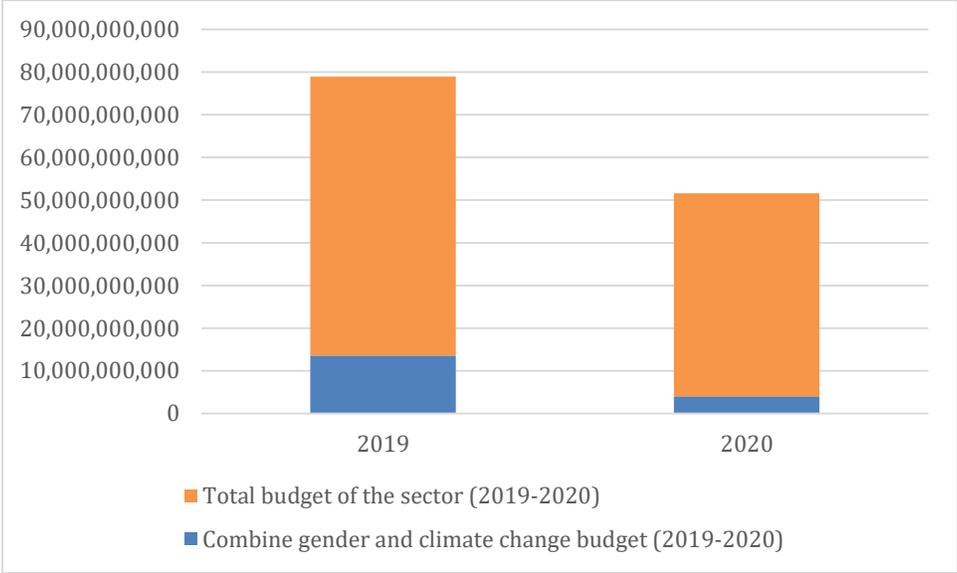
Table 1. Gender and climate change budget allocation (in MXN) by agriculture ministry, 2019

Area of work	Gender allocation	Climate change allocation	Total combined
General Coordination of livestock	88,815,166	3,223,099,058	3,311,914,224
General Directorate for Agri-food standardization	3,795,413	12,511,974	16,307,387
General Directorate of Tropical Area	100,301,260	5,010,904	105,312,164
General Directorate of Natural Fibres and Biofuels	388,795,360	665,061,387	1,053,856,747
Subministry of rural development	2,209,561,826	4,846,506,848	7,056,068,674
Total combined			11,543,459,196

Source: Author's analysis based on PEF gender and climate change annexes for 2019

By 2020, however, the only area reported in both annexes was rural development. The analysis in this paper found that the combined gender and climate change allocations represented 20.7% of the total agriculture budget in 2019 and 8.4% in 2020, as shown in Figure 7.

Figure 7. Combined gender and climate change budget allocations (in MXN) as a portion of the total agriculture ministry budget



Source: Author’s analysis based on PEF gender and climate change annexes for 2019 and 2020

As discussed above, the Mexican government’s austerity policy has impacted the availability of resources to implement public programs and explains the significant budget decrease between 2019 and 2020. However, as the budget decreased, the allocation of resources to gender issues increased and climate change allocations decreased. Representatives of SADER identified two reasons to explain this. Since the gender agenda has been implemented for longer, more areas of the sector are familiar with the subject and thus better able to identify gender-related programs. This is not the case for climate change, which has been of growing interest recently in agriculture but has yet to be understood and internalized in the ministry to the same extent as gender. The second potential answer is that, politically speaking, there is greater interest in the gender agenda than climate change, which could be a reflection of the president’s own interests (Interviews 2, 3 and 4).

With the aim to comply with the 2030 Agenda for Sustainable Development, the agriculture ministry, and in particular the Sectoral Program for Agriculture and Rural Development 2019-2024, has included both gender and climate change perspectives in their planning process. However, the budget analysis presented above shows that interest in both agendas varies. While allocations to gender-related programs and activities have increased even in the context of austerity, those for climate change adaptation and mitigation efforts have been reduced. This observation comes from the gender and climate annexes in the public budget, but as discussed above, the way that the ministry reports to these annexes presents methodological limitations; the administrative units reporting to the annexes are not necessarily experts in gender or climate change, so they may leave information out or provide inadequate information.

3. Progress in the elaboration of gender and climate budgets in Mexico: The case of the welfare sector

In Mexico, the welfare ministry has been part of the Inter-ministerial Commission for Climate Change since 2012. However, under the government of Andrés Manuel López Obrador, the ministry has relinquished responsibility or relationship to climate change matters in its public policies, though it does recognize its relevance to gender issues.

3.1 Integration of gender and climate change in the welfare sector: analysis of internal regulations and the sectoral program 2019-2024

According to the Public Administration Law, the welfare ministry (*Secretaría de Bienestar*, or Bienestar for short here) is in charge of the “promotion and support of rural subsistence family production units; participation in the coordination and implementation of rural development policies to raise the level of well-being of families, communities, and ejidos [communal land used for agriculture]; as well as contribute to the design and implementation of public policies aimed at promoting agroforestry, productivity, the social economy and employment in rural areas and avoiding migration from rural areas” (Bienestar, 2019).

Bienestar’s internal regulations do not specify its role in relation to gender and climate change issues, but they do talk about the need to comply with the 2030 Agenda for Sustainable Development and the need to protect part of the population that has been “forgotten” in the past. This differs from past internal regulations, which mandated this ministry to coordinate the *Sembrando Vida* (Sowing Life) program that aims to provide monetary support to families to sow fruit trees as a way to generate an economic activity. Though pointed to by some as an environmental program, including a mention by the president, the program coordinators emphasize its intent social and economic program.

Based on the internal regulations, Bienestar elaborated the sector program 2019-2024 that aims to “create the conditions that ensure universal access to well-being, starting with social groups historically and systematically discriminated against and excluded, since they are the most vulnerable to poverty and marginalization” (Bienestar 2020). With the overarching goal to reduce existing gender inequalities while working toward sustainable development, the ministry established five objectives for the Sectoral Welfare Program 2019-2024:

These objectives include 20 subsidiary priority strategies and 106 specific actions. Objectives 2, 3, 4 and 5 include strategies with 25 lines of specific actions related to gender issues, while there are only three lines of actions related to sustainability, not climate change specifically.

Objective 1. Contribute to guaranteeing a basic set of human rights in an effective and progressive manner, starting with those who need it most.

Objective 2. Reduce the socio-economic inequality gaps between territories.

Objective 3. Contribute to social welfare through sufficient income, promote food self-sufficiency, rebuild the social fabric and generate the productive inclusion of peasants in rural locations to make the land productive.

Objective 4. Reduce the socioeconomic inequality gaps faced by historically excluded population groups.

Objective 5. Contribute to a culture of peace to influence the reduction of violence in communities and territories.

Source: Bienestar 2020

Objective 3 mentions the impact that agriculture activities are having in the forest cover and the commitment of the government “to provide support to peasant women and men who do not have the resources and knowledge necessary to establish agroforestry production systems, representing a great opportunity to promote crop production with sustainable agricultural systems that contribute to achieving food self-sufficiency, recovery of soils, improvement of the environment and reforestation of the country” (Bienestar, 2019). This example shows some recognition of the ministry’s activities overlapping with environmental activities, which are related to the climate change agenda, but there is no specific mention of climate change adaptation and mitigation in the program.

3.2 Integration of gender and climate change in the welfare sector: Analysis of the public budget

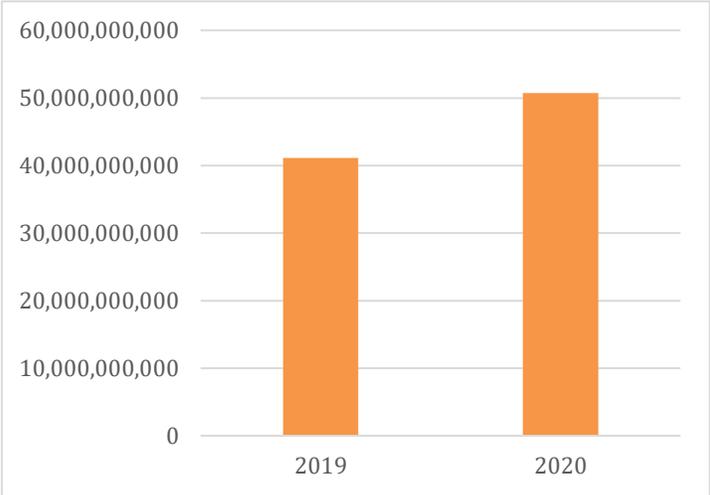
According to the Sectoral Welfare Program 2019-2024, the priority programs that will lead the ministry’s actions under the Lopez Obrador administration through 2024 include: (1) Pension Program for the Well-being of Older Adults; (2) Pension Program for the Well-being of People with Permanent Disabilities; (3) Sowing Life Program; (4) Support Program for Women’s Instances in the Federal Entities; (5) Promotion Program to the Social Economy and (6) Program for the Welfare of People in Social or Natural Emergency. These programs are part of the priority programs proposed by the president, which also received the biggest part of the welfare budget.

Analyzing the federal budget, including the gender and climate change annexes and the Bienestar budget, helped identify that the welfare ministry has been integrating gender into their planning process, but not climate change.

Gender

In the gender annex, Bienestar reported an allocation of USD 2 billion (41 billion MXN) in 2019 and USD 2.5 billion (51 billion MXN) in 2020, a 23% increase, as shown in Figure 8.

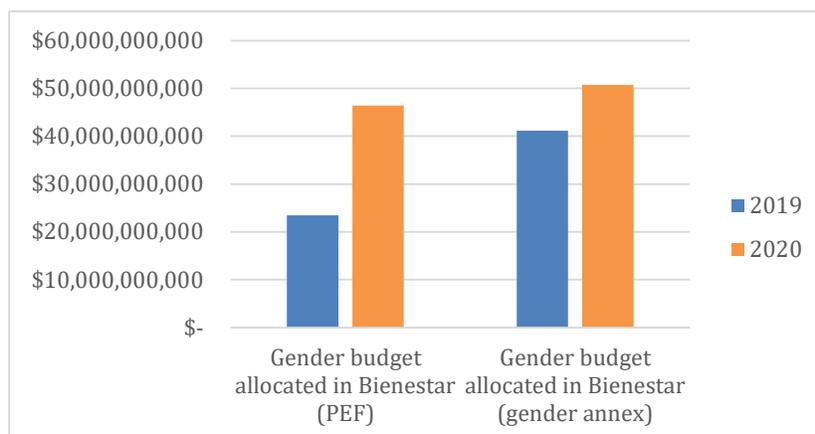
Figure 8. Gender budget allocation (in MXN) by welfare ministry



Source: Author’s analysis based on PEF gender annexes for 2019 and 2020

Gender-related programs identified in the annex include a program to support working mothers in local states, a program to support the children of working mothers, and other programs related to the “*Sembrando Vida*” program. Further analysis of the Bienestar budget shows that gender-related programs received USD 1.2 billion (23.5 billion MXN) in 2019 and USD 2.3 billion (46.5 billion MXN) in 2020, which is slightly less than the reported in the annex (see Figure 9).

Figure 9. Gender budget allocation (in MXN) in welfare ministry



Source: Author’s analysis based on PEF and gender annexes for 2019 and 2020

Part of this difference can be explained by the fact that programs not clearly linked to gender were included in the annex, such as the “*Sembrando Vida*” program. According to Bienestar’s budget strategy, the “*Sembrando Vida*” program aims “to improve the living conditions of families in ejidos and communities with the greatest poverty, social backwardness and environment degradation, so that the strengthening social participation and community development, they receive income levels equal or higher than the minimum welfare line, through agroforestry systems” (PEF, Bienestar, 2019).⁵ This program is founded in the principles of resilience, sustainability, biodiversity, energy efficiency, food security and community participation (Bertoli, 2020).

The links to gender are not explicitly clear from this description, but it may have been included in the annex simply because some programs had to incorporate gender. Understanding a program’s operating rules can help but assessing the extent to which a program is effectively supporting the reduction of the gender gap is a difficult task (Interviews 3 and 5). According to a former public servant, the problem with “*Sembrando Vida*” is that despite its widespread ambitions, the program is doing little in practice on gender issues (Interview 3).

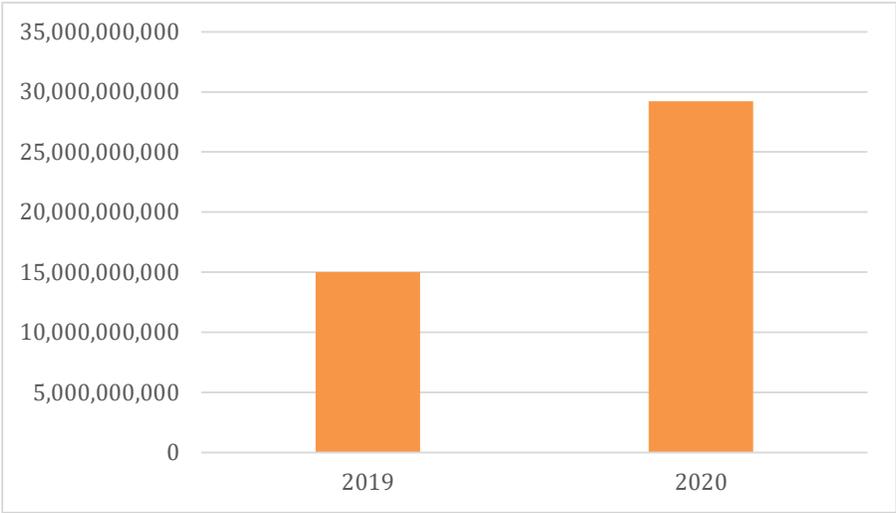
Climate change

Since 2012 when Bienestar was included in the Climate Change Law, promoting climate change mitigation and adaptation measures has been part of the ministry’s agenda. However, Bienestar did not report information to the climate change annex in 2019 and 2020. Nevertheless, I conducted an analysis of the budget that aimed to identify specific programs labelled or clearly related to climate change based on the title and the description of the budget strategy. It was possible to identify some programs that could be related to climate change issues, including the “*Sembrando Vida*” program as well as a program related to the “well-being of people in a social and natural

⁵ An ejido is a piece of land farmed communally under a system supported by the state.

emergency situation.” The resources allocated to these programs were USD 750 million in 2019 (15 billion MXN) and USD 1.4 billion (28.5 billion MXN) in 2020.

Figure 10. Climate change budget allocation by welfare ministry



Source: Author’s analysis based on PEF climate change annexes for 2019 and 2020

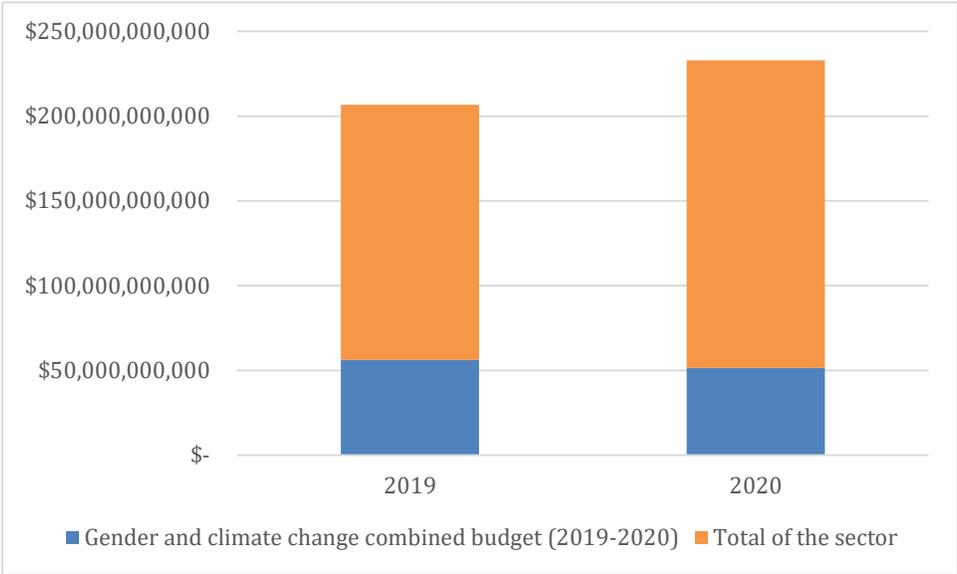
Although some aspects of the “*Sembrando Vida*” program are related to the practice of reforestation, the program’s main goal is not related to the environmental sector or reducing greenhouse gases emissions, but rather to providing an income to families during certain times to help their fruit tree production. This focus of the program’s primary goal might explain why the welfare ministry does not consider the program one that contributes to the adaptation or mitigation of climate change.

3.3 Analysis of combined gender and climate change budgets in the welfare sector

According to the government’s budget, the welfare ministry is involved with gender issues more directly than with climate change issues. A thorough analysis of which budgeted programs could have gender and climate change implications found the “*Sembrando Vida*” program as the point of convergence.

The combined budgeted amounts related to both gender and potentially climate change represents 37% of Bienestar’s budget in 2019 and 28% in 2020, as shown in Figure 11.

Figure 11. Combined gender and climate change budget allocations (in MXN) as a portion of the total welfare ministry budget



Source: Author’s analysis based on PEF gender and climate change annexes for 2019 and 2020

The welfare sector was one of the sectors that did not experience budget cuts from 2019 to 2020, but rather an increase. According to the budget approved by the Deputies Chamber, the “*Sembrando Vida*” program was allocated extra resources for both years, confirming the government’s interest in this program.

There is a growing debate about the goals and effectiveness of the “*Sembrando Vida*” program, whose budget was 10 times bigger than that of the National Forest Commission (CONAFOR) in 2019. Further analysis is needed to understand why Bienestar is not accounting for more gender and climate change issues in their operations, since many of its priority programs are relevant for both agendas.⁶

4. Challenges and opportunities to achieve an integrated gender and climate change approach in the elaboration of budgets in Mexico

In Mexico there has been important progress made in the inclusion of gender and climate change perspectives in government ministry planning processes, but less so in budget processes. While considering gender in planning and budget processes has been in place for some time, consideration of climate change mitigation and adaptation efforts has only been included in recent years, particularly the 2012 approval of the Climate Change Law.

⁶ It was not possible to interview a Bienestar representative for this research.

The Mexican budget includes annexes that identify departments and programs associated with certain cross-cutting agendas, like gender and climate change. Currently, considering gender in planning and budgeting is done independent of considering climate change in planning and budgeting. However, there is growing interest in coordinating gender and climate change efforts into these processes.

The adoption of the Sustainable Development Goals by the Mexican government has been reflected in important documents such as the National Planning Law. This meant that sustainable development became part of many aspects of government planning, from sector programs and budget processes to the National Development Plan 2019-2024, which is one of the country's central planning instruments.

Under López Obrador, the office in charge of incorporating the sustainable development agenda, the Directorate General of the 2030 Agenda (*Dirección General de la Agenda 2030*), is under the Office of the Presidency, the highest level of the decision-making process. The Director of the 2030 Agenda stated that both gender and climate change agendas are central for the planning process and therefore the budget process as well (Interview 7). This office has worked to support ministries to include a sustainable development approach in planning and budgeting through workshops organized with other ministries as part of the National Committee for the 2030 Agenda, created in 2018. It is in the context of sustainable development that the agriculture, welfare and other ministries have incorporated gender and climate change in their programs.

The gender agenda has been further embedded into the planning processes than climate change. According to a representative from the National Institute of Women (*Instituto Nacional de las Mujeres*, or INMUJERES), progress toward including gender in the budget began to be discussed in 2003 in coordination with the legislative sector. Civil society organizations like *Fundar* and *Equidad de Género* began to get involved, as did international organizations like the United Nations Entity for Gender Equality and the Empowerment of Women, or UN Women (CEPAL, 2013). In 2008, the gender annex in the budget was created (Interview 5).

Though there has been progress, more work is needed to ensure an effective reduction of the gender gap in all government programs and budgets. “It is very important to understand that the gender annex is not the annex for women, it is the budget to progress toward gender equity between women and men... which is also related to the respect for human rights embedded in the National Constitution” (Interview 5).

In the case of climate change, despite the Climate Change Law and the direct relevance of the consequences of climate change for certain sectors, like agriculture, a representative of the government acknowledged the fact that “this is not a priority for the head of the government” (Interview 2). Because climate change issues have been viewed as part of the environmental agenda, sectors like agriculture and welfare did not see it as having a strategic impact on their work, though that is beginning to change in the agriculture ministry.

The creation of the climate change annex in the budget was also the result of a collective effort between civil society, such as the Mexican Climate Finance Group, and legislative instruments, like the Climate Law. One of the aims of the annex was to mainstream climate change work in key sectors beyond the environmental one, but progress has been slow (Guzmán, 2020).

In the agriculture sector, the clear link between the impacts of climate change on many agricultural activities demonstrates the importance of incorporating the climate change approach, however doing so across the entire sector, from high-level decision makers to small farmers in rural areas, is difficult (Interview 4). Bienestar has made even less progress on the climate change front, though both sectors have integrated the gender perspective. The welfare ministry sees the gender perspective as a way to reduce inequalities but does not see climate change in the same way.

One of the key motivating factors for including both perspectives in the federal budget was to be transparent about resources that go to gender and climate change. There is a genuine interest in government in both issues, but the capacity to fully integrate them across and within ministries and sectors is still limited (Interview 2).

According to the budget law, another aim of these two annexes is to increase resources toward gender- and climate change-related issues; this does not necessarily mean that there is a multi-year commitment, but the goal is to ensure that sectors and ministries integrate them in their planning and budgeting processes. In this sense, the aim is to ensure a cross-cutting, progressive, and intersectional approach to gender as well as to climate change issues (INMUJERES, 2019).

The institutions that lead the integration of these agendas vary. The gender agenda has been pushed by INMUJERES, for example, and there has been an attempt to embed units that deal with gender-specific matters within the ministries. This has been the case for the agriculture and welfare ministries, but that is not an option for all institutions and ministries. Even with the inclusion of these offices, there are still capacity building needs to ensure the inclusion of the gender perspective.

Regarding climate change, despite the creation of the Inter-ministerial Commission on Climate Change (CICC) mandated to 14 ministries (including agriculture and welfare) to consider climate change matters in their processes and institutions, not all the ministries have done so. The agriculture ministry is actually one of the most progressive examples; other than the environmental ministry, it is the only ministry with a dedicated office to deal with climate change. In contrast, Lopez Obrador's Bienestar does not see the climate change as a key area of its work.

The finance ministry, who is responsible for follow-up for the gender and climate change annexes in the federal budget, has made important progress in understanding the importance of integrating these perspectives, but they

recognize their limits in ensuring the mainstreaming process of these two agendas (Interview 1). The budget annexes were meant, in part, to increase transparency, but there are inconsistencies with the methodologies used to create them. These methodologies need to be refined and designed with input from actors and institutions with more technical expertise in these sectors—the National Institute of Ecology and Climate Change (*Instituto Nacional de Ecología y Cambio Climático*, or INECC) for climate change and INMUJERES for gender—and then applied in other ministries (Interview 1).

Combining the gender and climate change approaches has not been implemented in Mexico, though there is a growing interest of doing so in the context of the sustainable development agenda. According to the goals pursued by Directorate General of the 2030 Agenda and the work of the finance ministry, the aim is to use the cross-cutting annexes of the federal budget to further promote sustainable development in the budget process and to provide a place where gender or climate change agendas and goals can be considered against the elaboration and execution of programs and budgets.

At present, there is a proposal to create a methodology that can operate as a checklist to evaluate programs and budget proposals to verify their relevance with a particular agenda. This initiative has been conducted in collaboration with the Chamber of Deputies (the lower house of the Mexican Congress) in charge of approving the public budget and with the technical support of the Climate Finance Group for Latin-American and the Caribbean (*Grupo de Financiamiento Climático para Latinoamérica y el Caribe*, or GFLAC). The aim is to build capacities into the Chamber of Deputies to ensure that all legislators know about the sustainable development agenda and follow this approach when they revise the budget proposal. There is a concern, however, that if ministries are having difficulty providing gender and climate change information, the integration of a more comprehensive sustainable development approach will be even more difficult to understand, internalize and incorporate.

Another challenge is to ensure the integration of these approaches along the entire public policy cycle, which includes the design of the National Development Plan and all sectoral programs, and in the design of the budgets. Perhaps the biggest challenge is to ensure that these approaches are used on a daily basis in the actual operation and implementation of these programs in order to transform how vulnerable groups' experiences with inequality between men and women and the impacts of climate change.

Although there is growing interest of civil society organizations in promoting gender and climate change budgets, involvement of marginalized groups in these processes is limited. In recent years, there has also been a growing interest of local governments in budget allocations for gender and climate change; unfortunately, their limited resources and capacities make incorporating gender and climate change into planning and budgeting even more complicated for state governments.

In conclusion, though there has not been a comprehensive gender responsive climate change budget, the tendency has been toward integrating sustainable development budgets. From there, the hope is that this might be able to change decision-making processes across the government and that, with time, ministries will be able to better define sustainable development, understand how gender and climate change fit in, and allocate more resources to these agendas.

Mexico is considered a global leader in terms of budget transparency with a score of 81 out of 100 on the Open Budget Index 2019.⁷ However, this paper has presented a number of challenges, including the limited disaggregation of budget data, the lack of clear methodologies to define what programs are clearly supporting the gender and the climate change agendas, and the fact that different ministries report information differently in the budget annexes. Based on these and other challenges, the next section identifies a number of recommendations for Mexico.

5. Recommendations

The analysis conducted for this paper lead to some general and specific recommendations to improve the integration of both gender and climate change agendas in budgetary processes.

Legal framework

- **Top-down mandates:** The government of Mexico should establish a requirement to account for gender and climate change in ministries' programs and operations. The head of the government has significant influence over the heads of ministries; likewise, if a minister buys-in to gender responsive climate change budgeting, it will be more likely to be implemented at the sectoral level.
- **Application of the law:** It is necessary to further study the mandates established by the Climate Change Law and ensure that ministries and sectors understand and adopt these existing legal mandates.
- **Accountability and goals:** Accountability measures should be established to guide and evaluate the implementation of gender and climate change perspectives in budgeting relative to goals.
- **Obligatory assessments:** An obligatory assessment, conducted by independent auditors, should be established of the programs that report to the various annexes to verify that they are implementing gender and climate change perspectives to budgeting.

Capacity strengthening

⁷ See <https://www.internationalbudget.org/open-budget-survey/country-results/2019/mexico>.

- Create and strengthen internal knowledge: Continuous capacity development is needed for all levels of staff—from high-level decision makers to technical specialists in charge of the design and implementation of programs—to ensure that ministries understand, internalize and incorporate the principles of gender equity and climate change into planning and budgeting.
- Regular support for strengthening sector and local capacity: Individuals throughout a sector, not just government officials and public servants, should also receive regular capacity development support. Issues related to gender and climate change can be experienced daily (e.g., discrimination towards women), so it is important that workers involved in these sectors are familiar with government priorities and how implementation affects their areas of work.
- Coordination: It is necessary to connect and strengthen the relationship between the technical specialists and those in charge of the budget to understand and support each other's work and increase their collaboration.

Methodologies

- Create better methodologies: The use of methodologies to elaborate the annexes need to be strengthened to better define what activities related to gender and climate change need to be reported in the annexes. Furthermore, it is necessary to create a manual to accompany these methodologies that is accessible to all the areas of ministries to help assess programmatic and departmental compliance.
- Best practices exchange: Inter-ministerial workshops should be conducted to allow for the exchange of experiences and challenges in applying the methodologies provided by the finance ministry. Additional special courses with technical entities could also support the implementation of new methodologies.

Multistakeholder participation

- Advocacy processes: Non-governmental stakeholders have an important role to continue promoting an integrated approach between gender and climate change, not only at the central government level, but with legislative and local governments as well.
- Best practices: Dialogue between civil society organizations, the academy, international organizations, and government can allow for sharing knowledge and experience with effective design and implementation of methodologies and processes.

Resources

- Sufficient budget allocation: One key challenge is budget cuts. Ministries and congress need to work together to ensure that sectors increase their budgets for cross-cutting issues such as climate change and the gender gap.
- Redirection of resources: An important debate in Mexico is how to best use available resources, which means cutting those programs that increase climate change or the gender gap and redirecting their funds to actions that can help to deal with these issues in a more structural way.

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