The Road to Budget Transparency in Mexico

Diego de la Mora and Javier Garduño

September 2017
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### NECESSARY BUT NOT SUFFICIENT: BUDGET TRANSPARENCY IN THE URBAN MOBILITY SECTOR

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<tbody>
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Diego de la Mora worked at Fundar in the Budget and Public Policies area, where he analyzed the relationship between budgets, transparency, and accountability. He coordinated the Project Farm Subsidies, which recently received the Global Initiative for Fiscal Transparency Public Participation Award. From 2002 to 2007 he worked as a senior advisor in the Federal Ministry of Government and Public Security.*
INTRODUCTION

In the first two editions of the Open Budget Index (OBI) in 2006 and 2008, Mexico’s score fell in the middle range. Then, from 2009 onward, the Mexican Ministry of Finance (MoF) started taking transparency seriously and working for the publication of relevant information for public budget discussions.¹ The publication of this information was reflected in an improvement of 9 points for the 2012 OBI in which Mexico scored 61 and crossed the threshold of publishing “sufficient” information, according to the OBI’s performance categorization.² This trend has continued, and in 2015 Mexico’s OBI score was 66 points.

The path to transparency that Mexico and other countries have followed is not a common one, though. As Table 1 shows, the proportion of countries that publish sufficient information about their budgets has not varied much over time: only 19 percent of the 102 countries ranked by OBI in 2015 scored between 61 and 80. And that figure has not grown very much over time.

TABLE 1. COUNTRIES BY OBI SCORE GROUP SINCE 2008

<table>
<thead>
<tr>
<th>OBI Score</th>
<th>2008</th>
<th>2010</th>
<th>2012</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of Countries</td>
<td>Percent of Countries</td>
<td>Number of Countries</td>
<td>Percent of Countries</td>
</tr>
<tr>
<td>0-20</td>
<td>25</td>
<td>29%</td>
<td>22</td>
<td>23%</td>
</tr>
<tr>
<td>21-40</td>
<td>16</td>
<td>19%</td>
<td>19</td>
<td>20%</td>
</tr>
<tr>
<td>41-60</td>
<td>25</td>
<td>29%</td>
<td>33</td>
<td>35%</td>
</tr>
<tr>
<td>61-80</td>
<td>14</td>
<td>16%</td>
<td>13</td>
<td>14%</td>
</tr>
<tr>
<td>81-100</td>
<td>5</td>
<td>6%</td>
<td>7</td>
<td>7%</td>
</tr>
<tr>
<td>Total</td>
<td>85</td>
<td></td>
<td>94</td>
<td></td>
</tr>
</tbody>
</table>


In this paper we will discuss three questions:

- What specific actions or initiatives did the Mexican government undertake in order to improve budget transparency?
- What were the key factors driving government behavior in this area?

¹ It is important to emphasize that the results of this effort were not reflected in the 2010 edition of OBI because there was a change in the budget law that ceased the publication of the Mid-Year Review in 2009. If that report had been published and had maintained at least the same score as in 2008, perhaps Mexico would had passed the threshold of 61 points in the 2010 OBI.
² The Open Budget Index calculates a transparency score for every country assessed between 0 and 100. The OBI score indicates that the level of information the central government makes publicly available according to the following: OBI scores between 0-12 – Scant or None; 21-40 – Minimal; 41-60 – Limited; 61-80 – Substantial; 81-100 – Extensive.
What are the limits of budget transparency and what else is needed in order to ensure substantive policy changes?

Our goal is to explain why the Mexican government decided to enhance fiscal transparency and which actions were put in place both to start and to maintain a trend that continues to produce greater transparency.

Recent research has cited a range of factors to explain Mexico’s advances in fiscal transparency. Miguel Salamanca and Tamón Takahashi stress two drivers for the behavior of the Mexican Ministry of Finance (MoF) in the construction and publication of the Budget Transparency Portal (BTP): the role of civil society and the role of information technologies in changing the relations between governments and citizens. On the other hand, Rocío Moreno and Manuela Garza highlight five decisive factors supporting the collaboration between civil society and the MoF to publish budget information: the 2008-09 financial crisis; the increasing importance of the Latin American Transparency Index and OBI for international financial institutions; the existence of a skilled budget transparency community of practice; changes in the MoF that brought champions of transparency to key decision-making positions; and similar changes in other countries in Latin America.3

From our research, interviews, and experience in the process, we agree with most of these explanations and can add other factors that emerged from the interviews we held with civil society organization leaders, scholars, and civil servants. We found at least four types of changes: political (an ongoing transition from a semi-authoritarian regime to a democratic one); institutional (both laws and agencies were created), communicational (greater press coverage of public finance issues and discussions thanks to the openness of the regime); and behavioral (a change from confrontation to collaboration in the relations of civil society and government).

Thus we have divided the case study into four sections. First, we explain what has changed and recount the main legal and institutional transformations that have been taken by the government and the civil society since 1997. Those processes include the passage of four principal laws related to the budget process: the creation of government agencies like the Supreme Audit of the Federation (Auditoría Superior de la Federación, ASF) and the Access to Information Federal Institute (IFAI, which recently changed its name to INAI to reflect its wider national jurisdiction) and government

offices, such as the Performance Evaluation Unit (Unidad de Evaluación del Desempeño, UED), housed within the Secretaría de Hacienda y Crédito Público (Mexican Secretary of Finance, Treasure, and Public Credit - MoF); and specific products, such as the Citizens Budget or the Budget Transparency Portal (BTP). The first section also includes a brief summary of the main campaigns and products developed by civil society and a description of the professionalization and growing interest of the media in public finances.

The second section examines the explanations for the causes behind the creation of such laws, institutions, and products and looks at the drivers for change from within government and from academy, civil society organizations, and the media. We identified five such drivers of change: first, the usefulness to the government of such publicly available budget information for making difficult policy decisions; second, the pressure for more information from an increasingly professional community of practice on budget transparency and public finance; third, influence from abroad, both from civil society and from international financial institutions; fourth, some specific characteristics of the Mexican budget officials inherited from the years of one-party rule; and fifth, changes in the communication arena, from journalists digging deeper and a new government focus on communicating with the public to changed strategies on the part of civil society organizations.

The third section explores some of the events that occurred after Mexico reached the OBI score of 61 points. These include the integration of OBI into the Mexican planning system, the publication of more information on the Budget Transparency Portal, and the role of the civil society organizations.

Finally, the last section of the document discusses the limits of the budget transparency agenda and outlines the next steps toward meaningful policy changes.

**CREATING LAWS AND SHAPING INSTITUTIONS**

From 1921 until 2000, the President of Mexico came from a single political party, the Partido Revolucionario Institucional (PRI). This one-party hegemony created a semi-authoritarian system in which the president and his party ruled with little accountability. The transition to a functional democracy started to take shape in 1997, when the PRI lost the majority of seats in the Chamber of Deputies. In 2000 Vicente Fox, from the right-wing Partido Acción Nacional, became the first chief executive in more than 70 years who did not represent the PRI. The transition to active democracy

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4 *Hacienda* is a concept that comes from the Colonial period and was an independent economic and social unit of production (mainly of food). This system of production was similar to the feudal system in Europe in that the workers lived in the haciendas and the owners developed a system to control them as servants.

5 Mexico's public finances are concentrated in the Secretaría de Hacienda y Crédito Público, which controls pretty much everything concerning public resources, except the monetary policy that is defined by the Banco de México. Through *Hacienda*, as it is commonly called, the executive branch holds considerable power to negotiate and define the federal budget and the income law. For simplicity, we will call it the Ministry of Finance and abbreviate it as MoF.
came with a wide range of expectations and promises: from economic growth to a cultural shift to a political system that was based on transparency, accountability, and participation, known as the TAP triad. With this change in culture, openness and access to information became one of the main axes of the government, and the transparency necessary for an accountable form of governance started to materialize with the enactment of the Transparency Law and the creation of the Access to Information and Transparency Institute in 2002. For the first time in decades, the exercise of the right of access to information allowed Mexico to start documenting its history, including human rights violations during the dirty war of the 1970s and to begin to question and discuss budgetary policies of the government.

The democratic trend toward strengthening the Mexican system of checks and balances has grown stronger over the past 20 years, and it forms the background against which the processes we explain here should be seen. Indeed, this shift to a competitive democracy explains a good part of the budget transparency advances in Mexico.

The change in regime, the existence of a divided congress with an opposition that can overrule the executive, and pressure from civil society and the press allowed the enactment of four laws that had a direct impact on the budget information published:

- **2002.** Federal Law of Transparency and Access to Information (*Ley Federal de Transparencia y Acceso a la Información*);
- **2006.** Federal Law on Budget and Treasury Responsibility (*Ley Federal de Presupuesto y Responsabilidad Hacendaria*);
- **2008.** General Law on Government Accounting (*Ley General de Contabilidad Gubernamental*); and
- **2009.** Federal Law on Audit and Accountability (*Ley de Fiscalización y Rendición de Cuentas de la Federación*).

**TRANSPARENCY FOR A CHANGE**

The process that resulted in the creation and enactment of the Federal Law of Transparency and Access to Information is perhaps the first in Mexican history to incorporate the participation of civil society. The *Grupo Oaxaca*, a coalition of academics and journalists created after a seminar on the Right to Information and Democratic Reform held in Oaxaca in May 2001, produced a draft of the law that was subsequently adopted by the opposition parties in congress and later discussed together with the executive’s proposal. This process triggered a race to the top, with all the actors involved
wanting credit for supporting the changes. Thus a process of collaboration involving academy, the press, and the government was set in motion.⁶

In terms of budget transparency, this law mandated the publication of general budget information, including amounts allocated and actually spent for each unit in the executive branch and the results of an audit. More important, this law marked the first step toward recognizing the right of the Mexican people to access information about their government. The lawmakers had a clear goal of creating an autonomous agency responsible for implementing the policy of openness and guaranteeing the right to information. The IFAI (changed in 2014 when it became INAI) had the structure, staff, and economic resources needed to implement the new obligations contained in the law. This body was structured to operate collegially with a council of five people who reached agreements in plenary sessions with regard to which information to make transparent and which to reserve. Although the relationship between the resolutions of the IFAI plenary and the publication of specific budget information that resulted in the increase of the Mexican score in the OBI is beyond the scope of this paper, the fact is that the existence of this autonomous agency was decisive for guaranteeing the right to information in Mexico. Among other things, it has allowed civil society organizations, the press, and the academy to have an institution specifically designed to answer information requests. In addition, through the organization of seminars, forums, workshops, and working meetings, the INAI also facilitated the creation of a community of practice around openness and access to information.

THE NATIONAL TREASURY CONVENTION (NTC)

The NTC was inaugurated on 5 February 2004 in Querétaro with the participation of all levels of government, the academy, and civil society. It was convened by the National Conference of Governors, a group created by the opposition party governors in 2002.⁷ “Its objective was to improve collaboration and promote a more dynamic and fair economic development, define spending responsibilities based on the basic social and infrastructure needs of each of the three levels of government, and generate the necessary and sufficient resources within a new federalism.”⁸ One of the seven topics discussed during the NEC’s more than 500 working meetings was transparency, audit, and accountability.

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⁷ From its founding, the National Conference of Governors (CONAGO for its acronym in Spanish) declared that the relation between the federal government and the states “was not always in balance and the federation has imposed its criteria upon the states.” CONAGO also argued that the MoF did not consult the states about the federal programs, notwithstanding that more than 90% of the states’ revenue comes from those programs. See Ernesto Soto Reyes Garmendia, “La Conago y la Convención Nacional Hacendaria: repuesta endógena al centralismo político y hacendario Mexicanos,” available at: http://148.206.107.15/biblioteca_digital/capitulos/165-2872yek.pdf.

In each of the themes, a set of recommendations were established and translated into specific strategies and actions. Five strategies were proposed for the agenda for transparency, auditing, and accountability:

1. Promote the homologation and harmonization of the financial information, as well as of the respective legal frameworks.
2. Strengthen the financial information systems of the three levels of government.
3. Strengthen the organs of external and internal control of the three levels of government.
4. Promote greater participation by citizens in the processes of revision and control developed by the government agencies.
5. Give citizens certainty regarding government actions and eliminating deficiencies in the orientation of public service activities.

In the words of Miguel Pulido, former executive director of Fundar, the National Treasury Convention was one of the first spaces in which the discussion on public finances in the country was opened to new players and stakeholders. In his opinion, prior to this convention, such discussions took place only in official institutions linked to the PRI, such as the Colegio de Economistas or between the business class and public servants. The opening of discussion to other sectors of society clearly reflected a democratic evolution in decision making, both nationally and locally. This fact helped to change the relation of civil society and government from confrontation to collaboration.

**FEDERAL BUDGET, FISCAL RESPONSIBILITY, AND GOVERNMENT ACCOUNTING LAWS**

Published on 25 March 2006, the Federal Law on Budget and Treasury Responsibility had as one of its main objectives the promotion of a culture of informing, disclosing, and evaluating the results of public financial activities at the federal level. This law improves the regulation of formulating, negotiating, and approving the federal budget; it establishes the need for fiscal responsibility and requires transparency in a range of areas from trusts and donations of the state to subsidies and modifications to the system of information and expenditures.

In addition, in 2007 the Mexican government proposed two reforms to the Constitution that were key to advance toward greater budget transparency, government control, and accounting. First, Article 79 of the Mexican Constitution was reformed to strengthen the role of the Supreme Audit of the Federation (ASF). This reform allowed the ASF to monitor federal resources exercised by nonfederal entities such as states, municipalities, autonomous agencies, and parastatal entities. This constitutional reform resulted in the issuance of the Law on Audit and Accountability in 2009, which extends the powers of ASF and establishes some mechanisms for public participation in the control of public resources.
The other constitutional reform was the modification of Article 73, which obliged congress to act to harmonize the accounting systems and the presentation of financial, budgetary, and patrimonial information of the three levels of government. As a result of this reform, the congress enacted the General Law on Government Accounting, which establishes the general principles for harmonizing the accounting systems of the various branches and levels of government and created the Accounting Harmonization Council to implement those principles and establish catalogs of accounts and harmonized budgets. The General Law on Government Accounting was approved in 2008. One of its main objectives was to promote harmonization in the presentation of financial information on assets, liabilities, income, expenses and debt of all public entities at all levels of government (federal, state and municipal). The approval of this law meant having the same rules of registration and presentation of the information for all, and so helped to make comparisons of data and figures among public entities a simpler matter. In 2012, the law was modified, and new obligations were added to the public entities in matters of budgetary transparency. This reform involved requesting more detail and more information on variables such as federal, state, and municipal government revenues, expenditures, and debt.

Legal reforms have had diverse effects both on the publication of specific information and on the general tendency to publish more. According to Lorena Rivero, Director General of Transparency of the Performance Evaluation Unit at the MoF, legal reforms in transparency have been very relevant to transform the culture of access and openness of public information, but did not have a direct effect on the construction and publication of the Budget Transparency Portal. For Rivero, the Federal Budget and Treasury Responsibility and Government Accounting Laws, in addition to compelling the government to publish more information, mandated that the data be ratified at different levels and powers of government: "If you do not have data ordered and homologated between dependencies, you have nothing to publish." Jorge Ortiz of the Evaluation and Control Unit (Unidad de Evaluación y Control, UEC) at the Chamber of Deputies considers that the improvement in the OBI score is a result of the direct relationship between the obligations of information enacted by these laws and the specific information requested by OBI. In order to corroborate this relationship, we carried out an exercise verifying the OBI questions in which Mexico improved from 2006 to 2012 and contrasted them with the disclosure obligations contained in the three laws mentioned. The results of this exercise are shown in Tables 2 through 5.

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9 Interview with Lorena Rivero.
TABLE 2. POINT COMPARISON, BY SECTION, OF THE DIFFERENT VERSIONS OF THE OBI

<table>
<thead>
<tr>
<th>Section</th>
<th>OBI 12 vs OBI 10</th>
<th>OBI 12 vs OBI 08</th>
<th>OBI 12 vs OBI 06</th>
<th>OBI 10 vs OBI 08</th>
<th>OBI 10 vs OBI 06</th>
<th>OBI 08 vs OBI 06</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimates for the Budget Year and Beyond</td>
<td>5</td>
<td>13</td>
<td>14</td>
<td>8</td>
<td>9</td>
<td>1</td>
</tr>
<tr>
<td>Estimates for Years Prior to the Budget Year</td>
<td>10</td>
<td>14</td>
<td>14</td>
<td>4</td>
<td>10</td>
<td>6</td>
</tr>
<tr>
<td>Additional Information Needed for a Comprehensive Executive's Budget Proposal</td>
<td>3</td>
<td>-1</td>
<td>-1</td>
<td>-4</td>
<td>-4</td>
<td>0</td>
</tr>
<tr>
<td>The Budget Narrative &amp; Performance Monitoring</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>-1</td>
</tr>
<tr>
<td>Executive's Formulation of the Budget</td>
<td>2</td>
<td>-1</td>
<td>6</td>
<td>-3</td>
<td>4</td>
<td>7</td>
</tr>
<tr>
<td>Budget Execution Phase: In-Year Reports</td>
<td>0</td>
<td>-1</td>
<td>-1</td>
<td>-1</td>
<td>-1</td>
<td>0</td>
</tr>
<tr>
<td>Budget Execution Phase: Mid-Year Review</td>
<td>0</td>
<td>-8</td>
<td>-8</td>
<td>-8</td>
<td>-8</td>
<td>0</td>
</tr>
<tr>
<td>Budget Execution Phase: Year-End Reporting</td>
<td>3</td>
<td>0</td>
<td>-1</td>
<td>-3</td>
<td>-4</td>
<td>-1</td>
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<tr>
<td>Audit Phase and the Supreme Audit Institution</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>-1</td>
<td>-1</td>
<td>0</td>
</tr>
<tr>
<td>The Strength of the Legislature</td>
<td>0</td>
<td>-3</td>
<td>-2</td>
<td>-3</td>
<td>-2</td>
<td>1</td>
</tr>
<tr>
<td>Citizens Budgets and Public Engagement in the Budget Process</td>
<td>5</td>
<td>5</td>
<td>9</td>
<td>0</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

Source: Author’s analysis, based on OBI data.

Note: We did not include in the Table the results for the OBI 2015 because the questions changed.

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10 We did not include in the Table the results for the OBI 2015 because the questions changed.
**TABLE 3. FEDERAL LAW ON BUDGET AND TREASURY RESPONSIBILITY - PROVISIONS RELATED WITH BUDGET TRANSPARENCY, 2006 TO 30 DECEMBER 2015**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Art. 11</td>
<td>Trust Funds Register</td>
<td></td>
</tr>
<tr>
<td>Art. 12</td>
<td>Trust Funds information</td>
<td></td>
</tr>
</tbody>
</table>
| Art. 41 | Content of the Budget Proposal | Information on:  
+ Multiannual spending  
+ Use of income from hydrocarbons  
+ Cross-cut spending (vulnerable groups, poverty, gender, and climate change) |
| Art. 107 A | Monthly and quarterly reports to congress (income, spending, and debt) | Information on:  
+ Indicators of results and progress of programs and projects  
+ Debt and long-term information on productive infrastructure projects |
| Art. 107. B |                        | + Content of the Year-End Report (including financial assets and liabilities)  
+ Reports on cross-cut spending |
| Art. 111 | Establishment of the performance evaluation system | + Improvements to the performance evaluation system  
+ Specific indicators in the performance evaluation system for cross-cut spending |
| Art. 106 | Provision to align budget expenditure with the Federal Law on Transparency and Access to Governmental Public Information. | Provision to provide ASF the information legally required |
| Art. 108 | Guidelines of the information system on revenue and public expenditure | Improvement of the guidelines to operate, organize, and require information |
| Art. 109 | Information on the portfolio of investment programs and projects |                     |

*Source: Author’s analysis, based on the legal reforms.*
TABLE 4. GENERAL LAW ON GOVERNMENT ACCOUNTING. PROVISIONS RELATED TO BUDGET TRANSPARENCY, 2008 TO 2015.

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Art. 46</td>
<td>Periodic generation of financial statements and information regarding debt, budget, and income</td>
</tr>
<tr>
<td></td>
<td>Provision to provide more detailed information on financial statements and information regarding debt, budget, and income</td>
</tr>
<tr>
<td>Art. 52</td>
<td>Provision for financial statements and other budgetary information on the Year-End Report</td>
</tr>
<tr>
<td>Art. 53</td>
<td>Details on the accounting, programmatic, and budgetary information to be included in the Year-End Report</td>
</tr>
<tr>
<td>Art. 54</td>
<td>Provision for a direct link between the budget and the national planning framework (Performance evaluation system)</td>
</tr>
<tr>
<td>Art. 55</td>
<td>Year-End Report information for sub national governments</td>
</tr>
<tr>
<td></td>
<td>Detail on the Year-End Report information to be included for sub-national governments</td>
</tr>
<tr>
<td>Art. 61</td>
<td>Detailed information to be included in the budgets of the three levels of government dealing with income, expenditures and debt</td>
</tr>
<tr>
<td>Art. 63</td>
<td>Provision for budget information to be published on the internet.</td>
</tr>
<tr>
<td>Art. 62</td>
<td>Provision to promote the publication of citizen versions of budget information</td>
</tr>
<tr>
<td>Art. 64</td>
<td>Provision for the performance evaluation system to be published on the internet</td>
</tr>
<tr>
<td>Art. 74</td>
<td>Provision for information on federal funds earmarked for local governments to be published on the Internet</td>
</tr>
</tbody>
</table>

Source: Author’s analysis, based on legal reforms.

As can be seen in these tables, the increases in Mexico’s OBI mostly took place from 2010 on, especially with regard to information related to certain estimates included in the budget documents. This coincides with several provisions modified in both the General Law on Government Accounting and the Federal Law on Budget and Treasury Responsibility. Why and how were these regulatory changes carried out?

THE ROLE OF INSTITUTIONS

Apart from the INAI, another institution playing a key role in increasing the quantity and quality of budget information made widely available has been the Performance Evaluation Unit (Unidad de Evaluación del Desempeño or UED) inside the MoF. This unit was formalized as part of the SHCP structure after more than two years of work by a team led by Benjamin Hill, whose responsibilities included the creation of the first Citizens Budget and the Budget Transparency Portal. Originally formed to manage the Performance Evaluation System (Sistema de Evaluación del Desempeño —
SED), the information system behind Mexico’s results-based budget, the portal was the government’s response to the increasing demands of citizens to have a more transparent and effective system of public budgeting. Today, this unit is also in charge of coordinating the evaluation of the performance of federal budget programs, feeding into the results-based budgeting process instituted in 2007 and renovated in 2012 and 2014.

According to the MoF, “Management for Results (GpR) is a model of organizational culture, management, and institutional performance that puts more emphasis on results than on procedures.” In this model, which was adopted from the private sector, it is more important how things get done than what the overall impact might be on the well-being of the population. The management of public resources is done through results-based budgets processes that systematically integrate considerations of the impact of the execution of budget programs in decision making “to deliver better public goods and services to the population, raise the quality of public spending, and promote better accountability.”

In Mexico management by results has required setting up a Performance Evaluation System to assess the performance of public programs and policies by monitoring and verifying compliance with goals and objectives, and using indicators to assess the efficiency, effectiveness, and social impact of expenditures. In the words of Marco Cancino, director of a consulting firm called Inteligencia Pública, the construction of such a system, and in particular the need for indicators for budgetary programs, required MoF to have the necessary data to calculate them. This new way of budgeting also played a role in budgetary transparency, since it was designed as a system that would make public the result of its evaluations. According to Moises Alcalde, who served as principal advisor to the MoF, “incorporating the Performance Evaluation System into the budget discussion brought substantive elements to decide not only according to negotiation or lobby from interest groups, but also with objective criteria that incorporates clear and concrete information about budget programs performance.”

PUBLISHING THE INFORMATION

If we focus the analysis just on the actual publication of budget information, there are two main processes that ended up in the publication of more budget information. The first was the enactment of the four laws described above. The second was at times a consequence of the enforcement of those

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12 Pérez-Jácome, op. cit.
laws, but at other times the process had its origin within the executive branch and ended up with two products: the Citizens Budget and the BTP.

These two products of the executive branch were the result of a series of actions, the first ones being several meetings between the civil servants at MoF and Fundar staff, where they reviewed and discussed specific questions of the Open Budget Survey and the recommendations to publish more information. One specific response of the government was the creation of the first Citizens Budget, released in March 2010.

A second set of actions started with the construction and publication of the BTP. A network of organizations formed the Spend Better Collective in 2009 (Colectivo Gastar Mejor) and started a set of meetings to discuss information needs with the transparency team at MoF. The first edition of the BTP included information that was part of the commitments made in the First Mexican Action Plan of the Open Government Partnership (OGP). And from that first edition, it has continued adding queries, search engines, open datasets, and maps. As recently as December 2016, the first two Application Programing Interfaces (API) published by the Mexican government were released through the BTP. The portal was presented at the National Palace in an event held in July 2011.14 In its first year of operation, the BTP had 34,500 visits.15 (The most recent report published shows that in December 2016 alone, there were 47,346 visits to the BTP, a sign that the community of users is increasing both among the media and citizens in general.

It is worth noting that this initiative was not an easy, immediate, and straightforward one. The development and launch of the BTP took more than two years. The process was led by Benjamin Hill, who was head of a transparency policy unit in the Ministry of the Public Function (Secretaría de la Función Pública) in 2009 and was interested in improving Mexico’s OBI score. He proposed to the MoF the development of the new portal. Since December 2009, the MoF had new leadership with the arrival of Secretary Ernesto Cordero and, according to Marco Cancino, he had presidential aspirations and saw in the agenda of budget transparency a unique opportunity to improve his image especially with well-known civil society organizations like the ones that participated in the Better Spending Collective. As a result of this good momentum, Hill had the chance to present the BTP project to top government officials, including the Undersecretary of Expenditures Dionisio Perez-Jacome, who already had a very good impression of the project. In July 2010, he invited Hill to work at MoF leading a working group of five people to develop the BTP. The area was finally formalized in October 2012.

14 At that ceremony, Secretary Ernesto Cordero of MoF reflected: “If you woke up in 1990 wanting to know the President’s salary or the level of international currency reserves, there was no one to ask for that information, no determined responsibilities, and definitely no willingness. . . . [F]or instance, the level of international currency reserves was one of the best-kept secrets in the nation. The transmission of that information was, in and of itself, a top-level event, a nearly mystical ceremony where the Ministry of Finance reported this information directly and personally to the president. There was no one, nowhere, and no how to ask for this information.” See Salamanca and Takahashi, 2016, pp. 11-12.

with the creation of the Performance Evaluation Unit (Unidad de Evaluación del Desempeño, UED), which later became MoF’s connection with civil society organizations.

After more than six months of work, the BTP was on the brink of failure. The team in charge at MoF had only been able to collect information that was already public, so they were not sure how successful the portal could be. Hill had to find more allies within the ministry if the platform was to be more useful. To do this he had to convince the head of the Planning Unit, Miguel Messmacher, who belonged to another administrative unit and managed the information published on another portal of the MoF (timely statistics of public finances). Once Messmacher was on board, the two units could work together, which led to the development of a new information system within MoF that provided data to the BTP. According to Hill, there was some resistance within MoF to the new information system, but the support of Undersecretary Perez-Jacome and the interest of Ernesto Cordero were key to overcoming these barriers.

These efforts continued and deepened across two different national administrations, something not very common in the Mexican public landscape. The presidential election in July 2012 brought the PRI back to the presidency. The continuity of the national budget transparency policy was ensured by the steadiness of all officials at the UED and the inclusion of a budget transparency indicator in the Program for a Modern and Proximate Government. The budget transparency indicator sets a goal of achieving an OBI score of 81 points in the OBI by 2018. The fact that the index used for this indicator was developed by an international organization (IBP) and executed by a civil society organization (Fundar) shows the importance of transforming the relationship between the government and civil society from confrontational to collaborative.

**DRIVERS OF CHANGE**

Pressure from civil society, the ability to justify difficult policy decisions, and certain distinctive features of the Mexican budget officials have been the top drivers for change in budget transparency within the executive branch. At the legislative branch, the history is more complex, and each of the four laws described above has its own story. In the case of the Federal Law on Budget and Treasury Responsibility, the proposal was presented by the executive in 2005 and collected various provisions that had been spread out in more than 26 initiatives over the period from 2000 to 2005. The law was finally approved by the congress in 2006, with the support of both PAN and PRI. The left parties in the congress rejected the proposal, but they were unable to muster the support to stop the proposal. This law had an important amendment regarding budget transparency, a proposal presented by the executive to the Chamber of Deputies in October 2008 and approved in both the Senate and the Chamber with the support of all the political parties (including the left coalition).
The General Law on Government Accounting, on the other hand, was originally presented by a mixed group of deputies in the lower house, which included representatives from the three largest parties in the Congress.\textsuperscript{16} The law was approved in both the Senate and the Chamber, with the support of all political parties and without opposition, which demonstrated the strong consensus on the importance of standardizing the budget and accounting systems for the three levels of government.

In this section we analyze both the executive and legislative branches of government to explore some of the causes and incentives for change. Regarding the executive, we explore the strategies used by civil society to bring pressure to bear, and we question whether the government responded with information to legitimize difficult policy decisions, as some of the interviewees told us. Last, we inquire into the characteristics of the people behind the publication of the budget data. According to Miguel Pulido, there are distinctive features of the work conditions at MoF that give the public officials incentives to work toward opening access to information.

THE CONTEXT OF ECONOMIC CRISIS

The international financial crisis of 2008-2009 was especially difficult for the Mexican economy: gross domestic product (GDP) decreased 6 percent in 2009, and cuts were made for 85 billion pesos to the federal budget (around US$6.5 billion). Although this crisis coincides with the increase in the amount of information published, those we interviewed have divergent opinions regarding the effects the crisis had on budgetary transparency. While some think that it had a significant effect on the decision to publish government financial information as a way of legitimizing difficult policy decisions, most respondents felt that the crisis was not as relevant for driving changes.

In any case, according to one interviewee, it would seem that within the Mexican government the crisis had an indirect effect on the creation of the BTP. Benjamín Hill, the first head of the MoF’s Performance Evaluation Unit, describes how, following the implementation of government programs to reverse the crisis, parliaments in different countries asked their executives for more information on how the resources they were requesting for economic recovery would be spent. One of those efforts was the one made by the United States government through the (now closed) internet portal recovery.gov which Hill said helped to inspire him to propose and build the BTP. Among those who believe that the crisis did not have a decisive effect on the publication of more information is Jorge Romero, formerly executive director at Fundar, who argues that the information that allowed Mexico to improve its OBI rating was not related to fiscal policy. Therefore, Romero argues, it is not an improvement derived directly from the crisis. For Rocío Moreno and Manuela Garza, the crisis served

\textsuperscript{16} Alma Edwviges Alcaraz Hernández and Moisés Alcalde Virgen from PAN; Antonio Ortega Martínez from the PRD; and Javier Guerrero García from the PRI.
as a trigger for the coalition of organizations that have not come together previously in the Gastar Mejor Collective. 17

FROM CONFRONTATION TO COLLABORATION

Fundar took an explicit decision to change its strategy toward budget transparency in 2008: it stopped stressing the mediocre scores on the international indexes and started talking about the importance of budget transparency for other purposes. In short, Fundar decided to stop confronting the government and start collaborating in order to get more budget information. When that happened, it discovered that there were officials in MoF, especially at the UED, who wanted to perform better on the OBI and were ready to make the changes needed to improve. According to Lorena Rivero, who has worked with the UED since 2010, Fundar and MoF “reviewed each question of the Open Budget Survey because there was information already published but not in the format that the OBI needed. . . . [and now] use it as a practical guide to know what needed to be published.” José Maria Marín, a former researcher at Fundar and IBP, describes the meetings that took place as “a virtuous cycle: they were ready to go forward and publish more information, and we were ready to tell them what they needed to do.” One of Fundar’s recommendations was the development of a Citizens Budget. Marín recalls putting together a folder with the best examples of Citizens Budgets from around the world and presenting it to the MoF staff members with a series of specific recommendations: “We studied good practices around the world and came up with a document with a series of a proposals on what a Citizens Budget should contain and what kind of language should be used.”

But the Citizens Budget was only a starting point. The decision taken by MoF to disclose budget information was clear. Fundar staff members were invited to meetings with MoF officials to review each of the OBI questions on which Mexico did not achieve an A score and discuss what information should be published to improve the score. The team at that office that later would become the UED commissioned CIDAC (Centro de Investigación para el Desarrollo AC), a Mexican think thank, to develop the first edition of the Citizens Budget for the 2010 Enacted Budget. Later on, Fundar revised the document and gave feedback. The decision to open the budget up for public scrutiny got a boost when Hill joined MoF. Hill saw in the recovery.gov effort of the U.S. government a model that could be replicated for the Mexican context.

At the same time, when the relations between the MoF and these two organizations were changing from confrontation to collaboration, a broader group of civil society organizations got together with academic institutions and formed the Gastar Mejor Collective. The collective held a series of meetings with the Undersecretary of Expenditures to explain its demands for information; it also held a press conference to inform the public about them. Some of those exigencies were part of the information

17 Moreno and Garza, op. cit.
that later on was published through the BTP, which was developed in-house by the team at the office of the Undersecretary of Expenditures.

INTERNATIONAL PRESSURE

There were two sources of pressure coming from the international level. On the one hand, there were efforts from different international foundations to advance budget transparency. One of these was the Hewlett Foundation with its program to advance transparency and accountability in Mexico that included building a “diverse network of in-country players who have helped influence policy change and are working to prevent backsliding.”\(^\text{18}\) Of course, there was also the work of IBP. In 2008, a regional presentation of the OBI results was held in Mexico City, with civil society organizations from Costa Rica, El Salvador, Guatemala, Mexico, Nicaragua, and the Dominican Republic. This was a key event because it enabled public officials to interact with representatives of these organizations’ members and to start building confidence.

On the other hand, international financial institutions, such as the World Bank, the International Monetary Fund (IMF), the Inter-American Development Bank (IDB), and the Organisation for Economic Co-operation and Development (OECD) also started using budget transparency indexes (such as OBI or the Latin American Budget Transparency Index) in their loan and cooperation agreements with countries.\(^\text{19}\)

NEW CULTURE FOR A TRADITIONAL BUREAUCRACY

Unlike other sectors of the Mexican government and perhaps because of the technical demands of their jobs, the public servants at the MoF have longer careers within the administrative public offices. According to Miguel Pulido, former executive director of Fundar, these specific characteristics are an important factor in explaining the professional standards upheld by the MoF public servants, as well as their support for openness of information: “The people working at the MoF have more durable jobs, and they have high technical capacities. In Mexico, MoF personnel are used to having high-level discussions about standards, implementing measures, and so on.”\(^\text{20}\) Moreover, in the international communities that these technocrats belong to, there are incentives to making progress on the transparency indicators. According to Pulido, “Apart from the pressure from international financial institutions, such as the Organisation for Economic Co-operation and Development or the World Bank, they have the incentive to be recognized by their international peers.”


\(^\text{19}\) Moreno and Garza, op. cit., p. 19.

\(^\text{20}\) Interview with Miguel Pulido.
The process of democratization described above did not happen in a vacuum. There were important changes in the media, as well. Perhaps one of the first collaborations between civil society organizations, journalists, and scholars was precisely in the battle to obtain a law to enable access to information. The Oaxaca group, mentioned above, marked a turning point in the way the media worked with other actors to demand information. During the decades of one-party rule, Mexican media were mainly served the government’s interests uncritically. But with the openness of the regime, journalists started working on public finance and dug deeper into budget information. In 1998, the Center for Research and Teaching in Economics (Centro de Investigación y Docencia Económicas, CIDE) started the Budget and Public Expenditure Program. One of the actions of this program was to publish brochures in the main newspapers with information about the distribution and operation of public expenditures. Meanwhile, Fundar started teaching workshops on budget analysis for journalists in 2001. One indicator of the growing number of journalists with expertise in budget analysis can be found in the Latin American Budget Transparency Index.

At the same time, the MoF recognized the importance of communicating better with society. This can be seen in the development of the tools described in this paper, such as the Citizens Budget or the BTP portal, but it is also evident in the openness of MoF staff to talk directly with civil society actors. José Ángel Mejía, the head of UED explains this openness as part of the principle of proactive transparency adopted by the government: “This is an institutional principle. The least we can do with people’s money is to spend it well and tell them what we are spending it on. This principle has marked the areas of budgetary transparency, and that is why we have had the support of the last two secretaries.”

Fundar’s overall communication strategy with regard to budget transparency also changed at this time. Until 2008, the organization stressed Mexico’s mediocre scores on the Latin American Index of Budget Transparency and on the OBI. This negative strategy was seen as confrontational by the government and contributed to a non-collaborative atmosphere. The change to a more cooperative strategy was clear in the release of the documentary film: What Happened to My Money? part of the 2010 OBI campaign where Fundar stressed the importance of budget transparency for distributional and accountability purposes.

These changes in the way the budget was publicly discussed affected the amount of information ultimately published. While the government officials understood the value of the information for the public and worked proactively to open up access to it, civil society and the media started using that

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23 Interview with José Ángel Mejía.
information to analyze and discuss the budget. Together, these processes required more detailed information and thus contributed to the increase of available information.

BEYOND 61

One noteworthy feature of the Mexican budget transparency process is that the publication of more budget information did not stop with the change of political party in the presidency. In 2012 the PRI came back to power after 12 years of governments led by PAN. Contrary to what could be expected, the trend toward more budget transparency did not stop. The interviewees for this paper offered differing explanations for this fact. For Benjamín Hill, there were three important factors: First, as the head of UED during the transition period, he had meetings with Luis Videgaray (chief of the transition team for the new government) and explained the usefulness of the portal and pointed out the benefits openness offers to political actors by “avoiding criticism for being opaque and opening a channel of direct communication with civil society organizations.” Second, the presentation of the 2012 OBI results coincided with the beginning of the new government. Fundar decided to invite the new Undersecretary of Expenditures, Fernando Galindo, to the public event where the OBI results were presented. For Hill, the favorable attention given by the press for getting an improving score was an important driver for Galindo to participate. Third, Hill underlines the importance of the continuity of the public servants during his time as head of the UED. The only person who was changed in the UED was himself. For Fundar’s Jorge Romero, the continuity is the result of a confluence of factors: the presence of “mavericks” within MoF and a favorable environment toward open government and budget transparency throughout the world. In addition, the employment stability within MoF and “perhaps the international reputation of the BTP meant that its format is maintained even when the web pages of the government have been modified.” Romero also stressed the responsiveness of the UED team: “For example, they responded to the recommendations and have made substantive feedback changes.”

THE OBI IS INCLUDED IN THE MEXICAN PLANNING PROGRAMS

There are some interesting examples of how the current administration has included budget transparency in its policy decisions. In this section we review two of them: the inclusion of an indicator of budget transparency under the Program for a Modern and Proximate Government and the use of the BTP for explaining the oil price decline and the implementation of the “zero-based budget.”

24 The new government modified the interface of the official Internet web pages of the entire federal public administration. However, the change did not include the BTP, which continues to have a different interface that is more user friendly.
25 Romero is referring to the recommendations from a study undertaken for Fundar and IBP: “Digital Budgets: How are Governments Disclosing Fiscal Information Online?” The worst scores for the Mexican portal were in the feedback section of the study, but since then, the BTP has improved feedback features. See Jorge Romero, Digital Budgets: How are Governments Disclosing Fiscal Information Online? International Budget Partnership, 2016, available at: http://www.internationalbudget.org/wp-content/uploads/ibp-paper-digital-budgets-how-governments-disclose-fiscal-info-online-2016.pdf
strategy as a response to the crisis. We also review the role of civil society organizations in this process in two arenas: the international, where the Open Government Partnership has played an important role, and the national, where the creation of the Sustainable Budget Collective (Colectivo PESO) also played a part similar to that of the Gastar Mejor Collective in the past.

The Program for a Modern and Proximate Government derives from the Article 61 of the Federal Law on Budget and Treasury Responsibility and is designed to establish “a medium-term program to promote efficiency and effectiveness in the public administration [with the objective of having] a results-oriented, efficient government, with evaluation mechanisms to improve its performance and the quality of services; to simplify government regulations and procedures, to provide clear and timely accounts to citizens, to optimize the use of public resources, and to use the new information and communication technologies.” The first objective of this program is “to promote an open government that enhances accountability in the Federal Public Administration.” One of its indicators of success is the OBI, and the goal is to have a score of 81 by 2018. According to Lorena Rivero, they calculated the score they would get for changing positively on each question and “set the plan of what to attend to first and what to do next to get to 81 points.” For Loreno, the OBI was a good indicator because it is measured biennially and not “on demand” (as is the case with Public Expenditure and Financial Accountability (PEFA) assessments), and because it is not based on perceptions as is the Latin American Budgetary Transparency Index. Rather, the OBI is based on a clear, objective methodology, so the government could have confidence in the impact of its reform actions.

DIFFICULT DECISIONS FOR DIFFICULT TIMES

In October 2014 the international price of oil started to fall and continued to do so until late 2016. For Mexican public finances, this meant that the times of fat cows were over. The fall in oil prices combined with a reduction in production resulted in a shortfall of 15 percent in revenues from hydrocarbons between 2014 and 2016. To face this situation, the government announced three major actions: one spending cut for 2015, two more for 2016, and a reengineering of public spending for 2015 (first announced as a zero-based budget). All of these difficult decisions were accompanied by the accessible presentation, publication, and diffusion of budget information through the BTP.

According to Miguel Pulido, “If people have more information about the distribution of public spending, they will be less resistant to contributing with their taxes. It is almost a precondition to prepare the ground for broader fiscal reforms.” The same could be said for other difficult decisions about public

27 Idem.
28 Interview with Lorena Rivero.
30 Interview with Miguel Pulido.
finance. If people have complete information about the causes of the cuts and the amounts and programs to be cut, opposition to cutbacks is less likely.

DEEPENING BUDGET TRANSPARENCY

In recent years, civil society organizations continued collaborating with the executive branch and demanding more budget information. Some of the more visible forms of this collaboration have been channelled through the Open Government Partnership (OGP) and the Colectivo PESO. On the one hand, the Mexican CSOs introduced a series of commitments around budget transparency in the Mexican first and second Open Government Partnership National Action Plans: “during the first stage of the BTP, organizations in the OGP demanded an increase of budget information such as the preliminary projects of the Federal Expenditure Budget, maximum-spending estimates, criteria for the use of performance indicators in the budget process, finer data granularity for databases and some other information releases regarding trusts and fiscal credits.”

On the other hand, some of the same organizations that formed the Gastar Mejor Collective formed the Colectivo PESO with the aim of enhancing the transparency, sustainability, and accountability of public finance decisions. For the 2016 budget negotiation, this group of organizations created a document with a number of specific recommendations to enhance the level of budget transparency.

The work done by the various actors resulted in an increase in the Mexican OBI score from 61 in 2012 to 66 in the 2015 edition. The fact that MoF used the Open Budget Survey as a guide for publishing budget information is a measure of success of the budget transparency efforts made by all the actors described above. In addition, the fact that the OBI score is also an indicator used by the Program for a Modern and Proximate Government guarantees that, at least for the rest of the current administration (the next presidential elections are taking place in 2018), budget transparency is going to be an MoF priority.

PROMOTING PUBLIC PARTICIPATION AND MORE CHECKS AND BALANCES

Civil Society Organizations have come to recognize that, in order to sustain an open budget process, dialogue with the government does not end with the information agenda. More work is needed to get substantive changes in fiscal policy. This has been one of the premises on which Colectivo PESO has based its work, and it explains why, as of 2016, in addition to recommendations on budgetary transparency, the organizations that are part of the collective also proposed two legislative changes. The first was designed to promote public participation in the process of elaboration and approval of

31 Salamanca and Takahashi, op. cit., p. 17.
the budget, and the second was to create a fiscal council within the legislative branch aimed at improving the system of checks and balances in relation to fiscal policies.

In the first case, it became clear that formal channels must be created for citizens and organizations to play a more active role in the discussion and approval of budget documents. More information with more detail on revenues and expenditures is now available in Mexico, but this has not meant that the spaces for action by civil society have expanded. Organizations such as those participating in the Colectivo PESO have succeeded in opening a dialogue with MoF officials, but there is still a great deal of discretion about how they can contribute to the decision-making with regard to public expenditure policy. This remains a major challenge for countries such as Mexico and is an issue whose importance has also been recognized in the latest version of the OBI.

In the second case, some civil society organizations were concerned about long-term fiscal sustainability in Mexico due to the lack of checks and balances in legislative power. Without such checks and balances, MoF has a virtual monopoly on defining priorities and making adjustments regarding income, expenditure, and debt policies. Today, thanks to the budget information that is published through the BTP, we know that there is a lot of discretion on the part of the executive to modify the expenses that are approved by the congress. However, the problem is that in most cases the legislative branch does not have the capacity or any effective ways to object to the decisions made by the MoF.

These proposals are a clear sign that there is still a long way to go in Mexico in fiscal and budget matters. There are still many challenges to achieving substantive changes and to ensuring a sustainable and equitable budget in Mexico. The following (and final) section presents a case that illustrates the advances made in reaching an adequate OBI score and what are the continuing challenges in a specific sector: sustainable urban mobility.

**NECESSARY BUT NOT SUFFICIENT: BUDGET TRANSPARENCY IN THE URBAN MOBILITY SECTOR**

Despite advances in budgetary transparency, there is still a long way to go in Mexico to transform the available information into better decision making. This chapter briefly presents the evolution of a struggle to achieve a public budget that meets the needs of the majority of the population in relation to urban mobility. This struggle, which has not yet resulted in substantive changes in the way the budget is allocated, coincides with changes in practices, laws, and institutions that have taken place in the country to improve the availability and depth of budget information. The case reveals the many challenges still facing the country in terms of public finances.
Beginning in 2009, a number of civil society organizations in Mexico began to analyze the federal budget allocated to urban transport and mobility. They questioned the highly unequal distribution of public resources, as it was demonstrated that most of the investments went to projects that encourage the use of the private car rather than the development of public transport and active mobility systems. The first studies to examine what kind of projects the main federal funds were being used for was carried out through an analysis of databases that the MoF published in formats (i.e., pdf files) that were not searchable and that required manually transcribing the data into spreadsheets for analysis. It took six months for the researchers to meticulously transcribe and classify the data before analyzing it. The first published research analyzed only one of the federal funds (Metropolitan Fund), allocated to just seven cities in the country and showed that more than 80 percent of the resources were applied to projects of extension of roads.

The following study was published a year later and analyzed 10 cities and 11 different funds that can be allocated to urban transport and mobility projects. The results of this second study showed the same trend in the use of public resources for urban mobility. Of the funded projects, 80 percent were promoting road infrastructure in a country where less than 35 percent of households have a car and where more than 70 percent of travel involves other modes of transport. This inequality in the use of public resources was widely disseminated in the months following the publication of the study and led to a significant mobilization of public interest and media attention.

Based on the results of the second study, the Institute for Transportation and Development Policy (ITDP) participated in one of the first hackathons organized by various civil society organizations in Mexico that were interested in the open data agenda. Officials from MoF’s UED served as jurors. The project to monitor public spending on urban mobility, promoted by this civil society organization, won second place in the contest and was recognized for making use of the first datasets published using open information disseminated by MoF.

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34 See http://fundar.org.mx/la-importancia-de-invertir-en-movilidad-urbana-sustentable/
This type of rapprochement between members of civil society organizations and MoF officials shows the value of transforming a confrontational relationship with key government officials into a collaborative one, resulting in a better understanding of the information needs of the user community. Within a few years, this collaborative relationship led to a considerable improvement in the available information, as well as a change in the formats in which the data on federal funds transferred to local governments were published. This made it possible not only to expand the scope of budgetary analysis in relation to urban mobility to all metropolitan areas of the country, but also to obtain the necessary inputs to convert public expenditure information into interactive Internet web pages. (see Figure 1).

Based on the studies carried out by civil society organizations, a significant new level of awareness has been achieved with regard to the inequality associated with public spending on mobility projects. In the past two years, this new awareness has sparked several advocacy campaigns that demanded a new funding mechanism at the national level to support public transport and non-motorized mobility projects.35

Once again, the media disseminated many of the activities pursued in the context of advocacy campaigns that demanded increased resources for sustainable mobility. However, these campaigns have not achieved their main objective: a transformation in the way in which public resources are

spent. There are still no federal resources earmarked for such projects, and most of the resources are still used to promote road infrastructure projects.\textsuperscript{36} Despite the evidence revealing the inequality in the use of federal funds, an important sector of society remains unsatisfied, since decision makers continue to ignore the demands of citizens for the budget to become a catalyst for urban sustainability.

The struggle for resources for sustainable mobility is an example of why transparency alone is not enough to achieve real transformation in the use of the public budget. More mechanisms for citizen participation and improved accountability on the part of the government and congress are necessary to bring about substantive changes in the way state resources are used. As the case of the budget for urban mobility shows, fiscal transparency is necessary but not sufficient to trigger these changes.