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Mexico: Budget Credibility and the Sustainable Development Goals

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**International
Budget
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1. Purpose and main findings

The advancement towards achieving the Sustainable Development Goals (SDGs) is an important priority for the Mexican government – at least on paper.¹ Although multiple tools and strategies have been implemented to continue prioritizing SDGs on the public agenda, public attention is more centered towards programs aimed at reducing inequalities, poverty and fighting corruption. The government has implemented an SDG database that lists their programs contributing toward the SDGs, and detailed data on government budgets and expenditure related to each sector is also published annually. However, many governments deviate from planned budgets during implementation, a challenge known as budget credibility, which can result in shortchanging or deprioritizing spending in social sectors.² The SDGs recognize this challenge with tracking indicator 16.6.1, which looks at government expenditure as compared to the approved budget.³ However, budget credibility is not a topic that is discussed often in public debate in Mexico, which focuses more on challenges of limited fiscal space in the federal government budget.

This brief examines Mexico's federal budget from 2018 to 2020. It finds no evidence that the Mexican government is prioritizing resource allocations and implementation to accelerate the compliance with SDGs, except on social protection. Compared to other countries, Mexico generally implements the budget as planned, with actual expenditure averaging only 1.4% above the approved budget (overspending) between 2018 and 2020. There are, however, some sectors that consistently underspend year after year that may raise concerns about SDG progress. For example, there is a close relationship between underspending and downward SDG Index trends in the sectors of agriculture and nutrition, as well as environment.⁴

This brief also finds that, in 2020, the permissive policy regarding budget reallocations allowed the federal government to easily transfer resources from non-priority budget items towards health expenditure and water and sanitation to curb the spread of COVID-19. In this case one could argue that budget reallocations could contribute to the solution of challenges that arise unexpectedly, such as the pandemic.

It does not, however, exempt the federal government from having to justify reallocations with the release of the fiscal year's Public Account as it proves commitment to transparency and accountability, and reduces the space for a discretionary usage of public resources. In previous research conducted by IBP and FUNDAR in 2019,⁵ it was found that budget deviations are not generally reported in government reports.

This brief is divided into seven sections. Section 1 provides an overview of the Mexican government's commitment to the SDGs in setting national priorities. Their commitment towards SDGs is explicit, at least on paper, as the applicable Planning Law incorporates the 2030 Agenda in the design of public strategies and programs. A National Council for the 2030 Agenda for Sustainable Development has also been operating since 2017. Furthermore, in 2020 Mexico became the first country to issue a sovereign sustainable bond linked to SDGs.

[1] The VNR 2021 states that the National Development Plan (2019-2024) is aligned with the 2030 Agenda. (Pg. 22)

[2] de Renzio, P., J. Lakin, and C. Cho. 2019. "Budget Credibility Across Countries: How Deviations are Affecting Spending on Social Priorities." International Budget Partnership Research Paper: <https://www.internationalbudget.org/publications/budget-credibility-across-countries/>

[3] Metadata for SDG indicator 16.6.1 can be found here: <https://unstats.un.org/sdgs/metadata/files/Metadata-16-06-01.pdf>

[4] While the SDG index trend for agriculture & nutrition is stagnating, for environmental protection it is stagnating for ODS 14 and decreasing for ODS 15.

[5] For further information please refer to: Explaining budget deviation, a budget credibility snapshot. IBP (2019). Available at: <https://internationalbudget.org/wp-content/uploads/mexico-budget-credibility-snapshot-ibp-2019.pdf>

In section 2, a background on budget credibility in the country is described. The existing legislation, which consists of the Federal Law on Budget and Treasury Responsibility (LFPRH) and its bylaw, is explained. Findings show that the two documents published by the government to explain budget deviations fall short on their justifications. In addition, in 2019 and 2020, budget reallocations have been towards spending less than what was initially approved. The latter coincides with the republican austerity mandate that has been in force since 2019 under the current administration.

Section 3 presents data sources and provides an analysis of budget performance in six focus sectors: agriculture and food, education, environment, health, social protection and water and sanitation. Main findings include that, on average, social protection, education and health, are the sectors with the highest expenditure as a proportion of total net expenditure. However, total expenditure in the last two categories fall short of national legislation in the first case, and international metrics, in the second.

Social protection has historically benefited from the largest share of the public programmable budget. Inefficiencies in the execution of already limited resources, corruption, and the lack of progressive fiscal reform have, nevertheless, curbed the potential positive effects on Mexico's social policy and advances towards zero poverty and reduced inequalities.

Section 4 delves into how the COVID-19 pandemic has impacted spending patterns in 2020. Across selected sectors, deviations are mostly found in health, social protection, the environment, and water and sanitation. The current environmental policy is probably the one that deviates the most from reaching the 2030 Agenda goals. We see that public expenditure directed towards SDG 13: Climate Action, SDG 14: Life Below Water and SDG 15: Life on Land has consistently been dropping, and fossil fuels have been prioritized.

Section 5 discusses gender spending and its classification in the public budget. It is explained that, while gender equality is not a functional classification, resources are identified and allocated through cross-sectional Annex 13. A brief description of problems regarding the integration of the annex is also provided.

Section 6 describes the limitations of data used in the drafting of the present brief. Only the education, health and social protection sectors label a proportion of public expenditure at the subnational level. Comparability and transparency of budget data don't pose challenges for conducting research, though. This is validated by Mexico's position in the 2019 Open Budget Survey transparency score, where it ranks 4th of out of 117 countries.

Lastly, section 7 provides conclusions and recommendations, which are:

- The enactment of progressive fiscal reform. This will provide the state with higher tax revenues to support the operation of public and social programs directly related to SDGs, while increasing equality among individuals.
- Further regulations on budget credibility, including the importance of not affecting SDG related programs in Article 21 of the Federal Law on Budget and Treasury Responsibility.
- The lower house's working group on the implementation of the 2030 Agenda should commit to challenge budget deviations when they affect programs related to SDGs.
- Avoid underspending in sectors directly linked to SDGs, as has been the case with environment, agriculture and nutrition. If budget reallocations are needed, they should be properly justified in reports to Congress.
- The inclusion of budget allocations towards public programs linked to SDGs and budget execution data; currently this database only groups programs with their respective SDG.
- Increase efforts to continuously update the [SDG Information System \(SIODS\)](#).

2. Overview of government commitment to the SDGs in setting national priorities

The Mexican federal government's commitment towards the achievement of SDGs began in 2015, with the creation of the Specialized Technical Committee for Sustainable Development Goals. In 2017, the Mexican government created⁶ the National Council for the 2030 Agenda for Sustainable Development. The purpose is threefold: engage the federal executive branch with local governments, the private sector, civil society and academia; aim to coordinate the design, execution and evaluation of strategies, policies, programs and actions for the fulfillment of the 2030 Agenda; and report on the monitoring of its objectives, goals and indicators".

In the National Development Plan 2019-2024 (NDP) it is established that Mexico's current administration is committed to promoting sustainable development. Therefore, it states, the government is cognizant of the impact of their policies and programs in the social sphere, ecology and on the political and economic horizons. While the NDP does not explicitly mention the 2030 Agenda, the 2021 Voluntary National Report (VNR) recognizes that they are aligned. Both involve strategies and policies to remedy social injustices and inequalities, at the same that economic growth is boosted in a sustainable manner.⁷

In accordance with the 2030 Agenda, the current administration specifically mentions in its 2021 VNR⁸ the implementation of 20 priority projects and 10 programs,⁹ whose main objective is to support sectors of the Mexican population that have historically been discriminated against.

Furthermore, at the end of 2019, an update of the National Strategy for the Implementation of the 2030 Agenda in Mexico¹⁰ was published. This led to the definition of national goals to lay the groundwork for the measurement and monitoring of progress towards achieving the 17 SDGs. Advancement indicators can be found in the SDG Information System (SIODS).¹¹

In February 2018, a Decree¹² which modified the Planning Law¹³ was published. The main objective of the Planning Law is to govern the integration of each administration's National Development Plan. The significance of this reform in the policy making process is that the Planning Law now incorporates the 2030 Agenda in the design of public strategies and programs, and the instauration of monitoring mechanisms. This legal framing is established in the transitory Article 5 and applies to the administrations of 2018-2024 and 2024-2030.

[6] Federal Official Gazette, 2017. Decree by which the National Council of the 2030 Agenda for Sustainable Development is created. Available at: http://www.dof.gob.mx/nota_detalle.php?codigo=5480759&fecha=26/04/2017

[7] Voluntary National Review 2021, 2030 Agenda in Mexico (pg. 22). Government of Mexico. July 2021. Available at: <https://www.gob.mx/agenda2030/documentos/informe-nacional-voluntario-2021-agenda-2030-en-mexico>

[8] Voluntary National Review 2021, 2030 Agenda in Mexico (pg. 22). Government of Mexico. July 2021. Available at: <https://www.gob.mx/agenda2030/documentos/informe-nacional-voluntario-2021-agenda-2030-en-mexico>

[9] Mexico's Government (2019-2024) priority projects and programs. Available at: <https://www.gob.mx/proyectosyprogramasprioritarios>

[10] National Strategy for the Implementation of the 2030 Agenda in Mexico. (2019). Available at: https://www.gob.mx/cms/uploads/attachment/file/514075/EN-A2030Mx_VF.pdf

[11] SDG Information System (SIODS). Available at: <https://agenda2030.mx/#/home>

[12] Decree by which various provisions of the Planning Law are amended and added, February 2018. Available at: https://www.dof.gob.mx/nota_detalle.php?codigo=5513502&fecha=16/02/2018

[13] Mexico's Planning Law. Available at: http://www.diputados.gob.mx/LeyesBiblio/pdf/59_160218.pdf

In accordance with the latter, since 2018, the [Transparencia Presupuestaria](#) website publishes a database for each fiscal year, which links the government's programs and projects with the SDGs. For 2021, data shows that SDG 16 concentrated the most programs (180 in total), followed by SDG 4 (68) and SDG 3 (63).¹⁴

Mexico's government has received backing from multiple organizations to support efforts on advances towards the 2030 Agenda and the inclusion of SDGs in policy-making processes. The United Nations Development Group (UNDG), the United Nations Development Programme (UNDP), Mexico's United Nations System (SNU), the UN Coordination Office for Mexico and its 29 agencies, GIZ México and the [Solution Network for Sustainable Development in Mexico](#) (SDSN) stand out. The UNDP is specifically promoting the transversality of the 2030 Agenda in the national planning process and policy cycle at different levels of government,¹⁵ in accordance with the abovementioned reformed Planning Law.

In September 2020 Mexico's Ministry of Finance (MoF) issued the world's first sovereign sustainable bond linked to SDGs for an amount of 750 million euros.¹⁶ In July 2021, a second sovereign bond of this kind was issued for an amount of 1,250 million euros.¹⁷ Furthermore, the Solution Network for Sustainable Development in Mexico (SDSN)¹⁸ supports the access to financing for projects that directly contribute to advances towards the 2030 Agenda.

Delving into budget credibility and public discussions on the matter, Mexico's government recently presented its third¹⁹ Voluntary National Report, VNR 2021.²⁰ While there is a complete section²¹ on the advances towards SDG 16: Peace, justice and strong institutions, the information only focuses on goals 16n.1, 16n.2 and 16n.3. Therefore the concept of "budget credibility" is not addressed in the document. Data on indicator 16.6.1 for aggregate spending according to the approved budget shows between 8 and 16 percent overspending on the budget during for 2015, 2016, and 2017. There is, however, no discussion of efforts to improve performance on this target or how overspending could impact efforts to achieve the SDGs.

Regarding public finances and budget, however, the VNR 2021 mentions that the lower house appointed a working group in October 2019 to follow up on the implementation of the 2030 Agenda and its incorporation into the Federal Expenditure Budget. Furthermore, according to the report, the budget committee of the lower house developed technical tools to guide policymakers in the analysis, examination, discussion, and approval of the Budget from a sustainability perspective and to guarantee the allocation of public resources for the achievement of the SDGs.²²

As for budget execution, two public documents regarding the 2030 Agenda and its implementation²³ only mention that 1) it is necessary to allocate the necessary budget for its adequate and efficient execution, 2) that the constitutional faculties of Congress allow legislators to promote budget execution through programs as a mechanism to monitor the advancement towards achieving SDGs, and 3) to integrate indicators and criteria to measure the results of budget execution and progress towards the 2030 Agenda.

[14] Annex: Linking of the Federal Public Budget with Sustainable Development. Ministry of Finance, 2021. Available at: https://www.ppef.hacienda.gob.mx/work/models/PPEF2021/docs/exposicion/EM_Anexo.pdf

[15] https://www.transparenciapresupuestaria.gob.mx/work/models/PTP/Capacitacion/enfoques_transversales/PNUD_1.pdf

[16] Mexico's Ministry of Finance. Communiqué no. 071. Available at: <https://www.gob.mx/shcp/prensa/comunicado-no-071>

[17] Mexico's Ministry of Finance. Communiqué no. 041. Available at: <https://www.gob.mx/shcp/prensa/comunicado-no-041-mexico-consolida-curva-de-rendimientos-sostenible-con-nuevo-bono-alineado-a-objetivos-de-desarrollo-sostenible-de-la-onu-276495>

[18] Solution Network for Sustainable Development website. Available at: <https://sdsnmxico.mx/iniciativas/banco-de-proyectos/>

[19] The latest edition is the third prepared by the Administration, while the two previous reports were prepared and presented in 2016 and 2018.

[20] Voluntary National Review 2021, 2030 Agenda in Mexico. Government of Mexico. July 2021. Available at: <https://www.gob.mx/agenda2030/documentos/informe-nacional-voluntario-2021-agenda-2030-en-mexico>

[21] Ibid. Pg. 216

[22] Voluntary National Review 2021, 2030 Agenda in Mexico. Government of Mexico, pgs. 76-77. July 2021. Available at: <https://www.gob.mx/agenda2030/documentos/informe-nacional-voluntario-2021-agenda-2030-en-mexico>

[23] The mainstreaming of the sustainability approach in the Federal Budget, available here: https://d03f31f7-7a65-43a5-a519-35ac84bf03de.filesusr.com/ugd/f0cff9_f9e94804453841749e9b0f96b5659223.pdf and the Legislative Strategy for the 2030 Agenda, available here: https://www.gob.mx/cms/uploads/attachment/file/573730/Estrategia_Legislativa_para_la_Agenda_2030_VF_comp.pdf

While neither document delves into the strategy to achieve the latter, the National Strategy for the Implementation of the 2030 Agenda in Mexico²⁴ states that the Executive Secretary of the National Council for the 2030 Agenda will present to its members a report every two years on the progress of the strategy, including the allocated budget for the implementation of the SDGs.

[24] National Strategy for the Implementation of the 2030 Agenda in Mexico. Available at: https://www.gob.mx/cms/uploads/attachment/file/514075/EN-A2030Mx_VF.pdf

3. Background on budget credibility in the country

Budget credibility describes the ability of governments to meet their expenditure and revenue targets accurately and consistently (IBP, 2018).²⁵ It is recognized as well in SDG indicator 16.6.1, which refers to “primary government expenditure as a proportion of original approved budget, by sector (or by budget codes or similar).”²⁶

In Mexico, deviations from the approved expenditure budget and public revenues are disclosed through the release of the Public Account for each fiscal year. Furthermore, the Quarterly Reports of Public Finances²⁷ also report on budgetary reallocations that take place each trimester.²⁸

The Federal Law on Budget and Treasury Responsibility (LFPRH) mandates that the executive branch is responsible²⁹ for reporting these budgetary adjustments. It also states in Article 21 that, in case public revenues decrease³⁰ and stand below the calculations established in the Income Law, adjustments can be made in the approved budget, as long as it does not affect resources for social programs. If the reduction equals or exceeds the 3% scheduled tax revenues, the executive branch must send a brief to Congress with the amount of the programable expenditure to be cut, broken down by public entity. In this case, the lower house must analyze said brief and propose, if necessary, changes to the proposal.

Chapter III of the LFPRH outlines the legal framework for deviations from the approved expenditure budget. Specifically, when budgetary adjustments represent a variation greater than 5%³¹ of the total public entity's budget, it must be reported in the Quarterly Public Finance Reports. Based on this information, the Budget and Public Account Committee of the lower house may issue an opinion on said adjustments, but their application does not require Congress approval.

The bylaw³² of the LFPRH establishes in Article 94 that external budgetary adjustments can be requested between the first working day of January and December 20th of each fiscal year. It must be approved by the Ministry of Public Affairs (MoPA) through the Control System of Budgetary Adjustments.

As a byproduct of the mandate to report budgetary adjustments through the Quarterly Reports of Public Finances, two documents are published: “Modifications to public spending, use of surplus income and other spending concepts”³³ and “Main causes of expenditure variations”.³⁴

[25] Making and Keeping Promises: Why Budget Credibility Matter. IBP (2018). Available at: <https://internationalbudget.org/2018/07/why-budget-credibility-matters/>

[26] US National Statistics for the UN Sustainable Development. Indicator 16.6.1. Available at: <https://sdg.data.gov/16-6-1/>

[27] Reports to the Congress. Mexico's Ministry of Finance. Available at:

https://www.finanzaspublicas.hacienda.gob.mx/es/Finanzas_Publicas/Informes_al_Congreso_de_la_Union#Trimestral2019

[28] For further information please refer to: Explaining budget deviation, a budget credibility snapshot. IBP (2019). Available at: <https://internationalbudget.org/wp-content/uploads/mexico-budget-credibility-snapshot-ibp-2019.pdf>

[29] Article 19 of the Federal Law on Budget and Treasury Responsibility (LFPRH). Available at: https://www.senado.gob.mx/comisiones/desarrollo_social/docs/marco/Ley_FPRH.pdf

[30] Except for a drop in Pemex revenues, changes in macroeconomic estimates used in the calculations for the Income Law (FX, price per oil barrel, oil production) and a reduction in taxes collected by states and municipalities.

[31] Article 58, section III of the Federal Law on Budget and Treasury Responsibility (LFPRH). Available at:

https://www.senado.gob.mx/comisiones/desarrollo_social/docs/marco/Ley_FPRH.pdf

[32] Bylaw of the Federal Law on Budget and Treasury Responsibility (LFPRH). Available at: http://www.diputados.gob.mx/LeyesBiblio/regley/Reg_LFPRH_131120.pdf

[33] The latest release corresponds to 3Q21. Available at:

https://www.finanzaspublicas.hacienda.gob.mx/work/models/Finanzas_Publicas/docs/congreso/infotrim/2021/iiit/04afp/itanfp01_202103.pdf

[34] Main causes of expenditure variations. The latest release corresponds to 3Q21. Available at:

https://www.finanzaspublicas.hacienda.gob.mx/work/models/Finanzas_Publicas/docs/congreso/infotrim/2021/iiit/04afp/itanfp06_202103.pdf

While the former does not include any explanation on the need for an expansion or reduction in the public budget, the latter does not explicitly justify variations. It only explains that there were higher or lower resources than previously anticipated, leading to an increase or decrease in public expenditure.

This is not consistent with the legal framework, which establishes that budgetary adjustments can only take place if they allow a better fulfillment of each program's objectives. Indeed, decisions taken in this regard by policymakers are not publicly known, and therefore an objective assessment on whether deviations do allow a better compliance with each program's goals is not possible.

The general trend regarding budget reallocations, taking into consideration fiscal years 2018-2020, has been towards spending less than what was initially approved. While in 2018 total net expenditure stood 6.3% above the approved budget by the lower house, in 2019 and 2020, expenditure was 0.4% and 1.7% below, respectively. The latter coincides with the entry into government by the new administration, led by President Andrés Manuel López Obrador, and the republican austerity policy that has taken place since.

Since the start of the current administration, austerity has been the standard for budget decision-making. This has had a direct, and not necessarily positive, impact on human rights. Indeed, the Federal Republican Austerity Law,³⁵ which was enacted in 2019, seeks to combat social inequality, corruption, greed and waste of national assets and resources. It also focuses on managing resources with efficiency, effectiveness, economy, transparency, and honesty, to meet the objectives to which they are destined.³⁶ Furthermore, in 2020, the austerity policy was strengthened, amid the COVID-19 pandemic, with the publication of a Decree³⁷ that outlined the austerity measures to be followed by public agencies and bodies.

Despite the general deviation trend there are differences across sectors. For example, the functional classification regarding education has steadily spent above the budgeted amount, while functional classifications agriculture, farming and fishing, and environment have spent below their approved budgets in both 2019 and 2020. These reports of sector spending are the basis for a sectoral analysis of budget credibility trends in Mexico's federal budget, which are presented in the next section.

[35] Federal Republican Austerity Law (2019). Available at: https://www.diputados.gob.mx/LeyesBiblio/pdf/LFAR_191119.pdf

[36] Federal Official Gazette. Guidelines on Republican Austerity of the Federal Public Administration (2020). Available at: https://dof.gob.mx/nota_detalle.php?codigo=5600749&fecha=18/09/2020

[37] Federal Official Gazette. Decree that outlines the austerity measures to be followed by public agencies and bodies (2020). Available at: https://www.dof.gob.mx/nota_detalle.php?codigo=5592205&fecha=23/04/2020

4. Presentation of data sources, classification of the budget per sector related to SDGs and country progress in achieving the 10 SDG targets

For this section, several public data sources were retrieved to identify the approved budget figures and actual expenditure for the six key sectors analyzed in this brief. Databases used for most calculations can be found at the Transparencia Presupuestaria³⁸ website, while byproducts of each fiscal year Public Account were also inquired.³⁹ To calculate the average rate of budget execution for each year, data on the final revised budget (including any supplemental budgets) is compared with actual expenditure for the federal government, based on the functional classification of expenditure. Data for progress on achieving the SDGs is taken from the SDG Index developed as part of the 2021 Sustainable Development Report.⁴⁰

Table 1: Budget Execution Rates by Sectors and Progress Toward Achieving the SDGs from 2018 to 2020

Budget Execution Rates by Sectors and Progress Toward Achieving the SDGs from 2018 to 2020

<u>Sector</u>	<u>Related SDG Goal(s)</u>	<u>SDG Index Performance</u>	<u>SDG Index Trend</u>	<u>Share of Total Spending (Average)</u>	<u>Budget Deviation (Average)</u>
Agriculture and Food	Goal 2: Zero Hunger	Major challenges remain	Stagnating	1.1%	-2.9%
Education	Goal 4: Quality Education	Significant challenges remain	Moderately improving	12.7%	3.5%
Environment	Goal 13: Climate Action	Significant challenges remain	Moderately improving	0.1%	-5.8%

[38] Datos Abiertos. Transparencia Presupuestaria. Available at: https://www.transparenciapresupuestaria.gob.mx/es/PTP/Datos_Abiertos

[39] Mexico's Ministry of Finance. Public Account per Fiscal Year. Available at: <https://www.cuentapublica.hacienda.gob.mx/>

[40] Data for Mexico's 2021 SDG Index is available at: <https://dashboards.sdgindex.org/profiles/mexico>

	Goal 14: Life Below Water	Major challenges remain	Stagnating		
	Goal 15: Life on Land	Major challenges remain	Decreasing		
Gender	Goal 5: Gender Equity	Significant challenges remain	Moderately improving	n/a	n/a
Health	Goal 3: Good Health and Wellbeing	Major challenges remain	Moderately improving	10.3%	0.3%
Social Protection	Goal 1: No Poverty	Significant challenges remain	On track or maintaining SDG achievement	17.7%	0.5%
	Goal 10: Reduced Inequalities	Major challenges remain	Stagnating		
Water and Sanitation	Goal 6: Clean Water and Sanitation	Major challenges remain	Moderately improving	0.2%	9.4%
Total Central Government Budget					1%

Sources: Details on budget allocations and actual expenditure for each year from 2018 to 2020, and data sources, are provided in the Annex.

Sectors with the highest share of spending in the budget

Looking at federal government expenditure from FY 2018-2020 (see Table 1), the sectors with the highest expenditure as a proportion of total net expenditure, on average, are social protection (17.7%), education (12.7%), and health (10.3%). From the six focus sectors, these are the ones that execute resources both by the federal and local governments, the latter through federalized spending (which is further explained in section 6). Mexico's federal government is responsible for spending 98.9% of resources allocated towards social protection, with the remainder of spending coming from local governments. The proportion of total government spending at the federal level drops to 84.1% for health and to 44.5% for education (see Annex for additional details).

The 10 SDGs that relate to the six sectors reviewed in this brief all show significant challenges to achieving the SDGs by 2030. It is notable that for both education and health, the SDG Index performance stands at "significant or major challenges remain" and the SDG Index trend at "moderately improving" respectively.

Mexico's General Education Law⁴¹ establishes that annual expenditure towards public education and services must not be below 8% of the country's GDP. This threshold has never been achieved and, for 2020, stood at 3.5%. It shows that, while the government has not underspent in recent years, the allocated resources to guarantee accessibility and gratuity in education are not enough, thus undermining advances towards the compliance of SDG 4: Quality Education.⁴²

[41] General Education Law. Available at: https://sep.gob.mx/work/models/sep1/Resource/15131/1/images/ley_general_educacion_4t.pdf

[42] CIEP, Fundar, Oxfam. La Vacuna contra la Desigualdad (2021). Available at: <https://lavacunacontraladesigualdad.org/wp-content/uploads/2021/05/VACUNAVSDESIGUALDAD-pdf.pdf>

By the same token, international bodies, such as the World Health Organization (WHO), recommend that the public budget allocated for the health sector must be at least 6% of the country's GDP.⁴³ However, according to public data,⁴⁴ public expenditure for health has not stood above 3.0% of GDP since 2014. This data also indicates that, despite an overall upward trend in the allocation of resources towards the sector, they have been longtime insufficient, complicating the achievement of SDG 3: Good Health and well-being.⁴⁵ The effects of inadequate expenditure in the sector can be seen in national poverty statistics. They show that the percentage of the Mexican population that does not have access to health services has increased from 16.2% in 2018 to 28.2% in 2020 (CONEVAL).⁴⁶

For social protection, advancements depend on the specific objective. In this regard, while SDG 1: No Poverty trends towards "on track or maintaining SDG achievement", SDG 10: Reduced Inequalities is "stagnating". This makes sense when looking at public expenditure trends. We see that the functional group, social development, always gets most of the public program expenditure where social programs mainly oriented towards reducing poverty have been a priority. Stagnating advances in SDG 10 can also be explained in part by the tax policy, followed by the Mexican government (not only during the current administration), who has not enacted progressive fiscal reforms to redistribute income and wealth across individuals and attain an equal society.⁴⁷ Indeed, Mexico is one of the most unequal countries in the world, according to the World Inequality Report 2022.⁴⁸

In conclusion, the social protection sector has historically benefited from the largest share of the public programmable budget. Inefficiencies in the execution of already limited resources, corruption, and the lack of progressive fiscal reform have, however, curbed the potential positive effects of Mexico's social policy and advances towards zero poverty and reduced inequalities. In fact, the percentage of the Mexican population with access to social security dropped from 53.5% in 2018 to 52.0% in 2020 (CONEVAL).⁴⁹

Rates of over and under spending per sector

As previously mentioned, deviations from the approved budget have significantly dropped under the current administration, which can be attributed to its republican austerity public expenditure policy. While in 2018 – under former President Enrique Peña Nieto – the total budget deviation was +6.3%, in 2019 and 2020 the total aggregate federal budget was underspent, by 0.4 and 1.6% respectively.

Water and sanitation (+9.4%) and education (+3.5%) stand out for their average overspending from 2018 to 2020. The trend for the water and sanitation sector, in particular, has changed from 2018 when there was a 4.8% underspending, to overspending of 20.7% in 2020. This may be attributed to the COVID-19 pandemic and the need to provide greater water access to the Mexican population to curb contagions. As for education, spending above the approved budget has been decreasing steadily since 2018, despite remaining positive and reaching +1.8% in 2020.

[43] Health financing in the Americas. (World Health Organization, Pan American Health Organization) (2017). Available at: <https://www.paho.org/salud-en-las-americas-2017/uh-financing.html>

[44] System of National and State Health Accounts (SICUENTAS) (2019). Available at: http://www.dgjs.salud.gob.mx/contenidos/basesdedatos/da_sicuentas_gobmx.html

[45] Fundar. Desigualdad en el acceso a la salud: un análisis presupuestario (2021). Available at: <https://fundar.org.mx/desigualdad-en-acceso-a-la-salud/>

[46] National Council for Evaluation of Social Development Policy (CONEVAL). Poverty in Mexico 2016-2020. Available at:

https://www.coneval.org.mx/Medicion/MP/Paginas/Pobreza_2020.aspx

[47] Fundar for Animal Político. ¿Por qué las personas más ricas no pagan suficientes impuestos? (2021). Available at: <https://www.animalpolitico.com/res-publica/por-que-las-personas-mas-ricas-no-pagan-suficientes-impuestos/>

[48] Chancel, L., Piketty, T., Saez, E., Zucman, G. et al. World Inequality Report 2022, World Inequality Lab. Pg. 207. Available at: https://wir2022.wid.world/www-site/uploads/2021/12/WorldInequalityReport2022_Full_Report.pdf

[49] National Council for Evaluation of Social Development Policy (CONEVAL). Poverty in Mexico 2016-2020. Available at:

https://www.coneval.org.mx/Medicion/MP/Paginas/Pobreza_2020.aspx

Other sectors with overspending from 2018 to 2020, albeit not as high, are social protection (+0.5%) and health (+0.3%). However, it stands out that expenditure for social protection in 2020, the first year of the COVID-19 pandemic, was 0.8% below the approved budget. This possibly contributed to the increase in the percentage of the population living in poverty from 2018 to 2020. In 2020, the health sector overspent by 3.2% in accordance with the sanitary measures enacted by the federal government in the 1H20, which implied budget reallocations to contain the spread of the virus.

Looking now at the sectors with downward budget deviations, environment leads the rank, with an under expenditure of 5.8% on average in the same period. It is worth mentioning that the approved budget for this sector has been steadily decreasing since 2019. While underspending in environment has decreased between 2019 and 2020, this does not necessarily mean that there has been a better usage of public funds, but instead responds to recurrent budget cuts in the sector.

Furthermore, the sector of agriculture, farming and fishing related to SDG 2: Zero Hunger also posted an average under execution of resources of -2.9%. However, in this case, the link between programs specifically aimed at fighting hunger and budget under execution in the sector is not that direct, as with the other sectors. It rather results from the fact that the functional classification includes resources for a wide variety of programs, not all of them directly related to nutrition.

For this sector, the SDG Index trend is “stagnating”, while “major challenges remain”. Taking into consideration the abovementioned limitations related to data analysis, one could argue that underspending in the category of agriculture, farming and fishing has been curbing advances towards SDG 2.

In conclusion, a paradox regarding budget deviations and thus budget credibility is identified. On the one hand, the current permissive policy regarding budget reallocations has allowed the federal government to easily transfer resources from non-priority budget items towards health expenditure and water and sanitation to curb the spread of COVID-19. In this case, one could argue that budget reallocations, and thus lower budget credibility, could contribute to the solution of pressing challenges that arise unexpectedly, such as the pandemic. On the other hand, this lax framework has also contributed to deprioritizing and reducing available resources for other sectors related to the SDGs, with the clearest example being those related to environmental protection.

To solve this paradox, further regulations regarding budget credibility and their impact on SDGs are perhaps required. Article 21 of the Federal Law on Budget and Treasury Responsibility already states that adjustments can be made to the approved budget, seeking not to affect resources for social programs. An amendment to said article to explicitly protect advances toward SDGs, other than those related to social protection, could be included.

Furthermore, the lower house’s working group on the implementation of the 2030 Agenda should also commit to challenge budget deviations when they affect programs related to SDGs.

5. How the COVID-19 pandemic has impacted spending patterns in 2020

To combat the adverse economic effects of the pandemic, the federal government outlined its policy plan on April 5, 2020, which included increased health expenditure (IMF 2020).⁵⁰ In the executive branch reaffirmed its commitment to republican austerity, promising not to increase public debt or taxes and to redirect non-priority government spending to priority items. The economic plan did not provide subsidies for protecting formal employment or income support for households, but it did promise the creation of two million new jobs over the next nine months through the opening of positions in priority public works (ECLAC).⁵¹ In June 2020 the government announced the strategy to begin the reopening of the economy, guided by a traffic light monitoring system to represent the activities that were allowed in each state depending on its color.

Based on the IMF Policy Response to COVID-19 tracker,⁵² the Mexican government implemented above-the-line fiscal measures⁵³ in 2020 of 0.7% of GDP. Below-the-line measures⁵⁴ in 2020 amounted to 1.2% of GDP, with Mexico being one of the countries with the lowest fiscal support. These measures were aimed at four main goals: 1) guarantee that the Ministry of Health had enough resources to supply the necessary medical equipment, attention, and materials; 2) support households and firms through low-interest or no-interest loans; 3) guarantee the proper functioning of financial markets through actions carried out by Mexico's Central Bank (Banxico); and 4) accelerate the tender processes⁵⁵ to ensure full public budget execution in investment projects.

Moving to changes in spending patterns in the selected sectors, deviations are mostly found in health, social protection, environment, and water and sanitation.

Overspending in the health sector by 3.2% of budgeted allocations can be attributed to the measures taken by the government in the first semester of 2020 to contain the COVID-19 spread. In this case it can be regarded as a positive strategy as it increased the share of total spending for health from 10% to 10.9%. The same logic applies to the overspending in water and sanitation, as resources could have been reallocated with the aim of curbing contagions through better access to clean water.

As briefly discussed before, the underspending of resources at -0.8% below the approved budget for social protection, in a year in which household income dropped drastically⁵⁶ and millions of people lost their jobs,⁵⁷ is counterintuitive and negative for the well-being of individuals and the economy. Indeed, underused public resources in this sector could have influenced the increase in the number of people living in poverty that year, thus undermining the previous advances towards SDG 1: No Poverty and SDG 10: Reduced Inequality.⁵⁸

[50] IMF Policy Responses to COVID-19. Mexico. Available at: <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19#M>

[51] ECLAC. Policy expansion in compressed time, Assessing the speed, breadth and sufficiency of post-COVID-19 social protection measures in 10 Latin American countries. Pgs. 60,61. Available at: https://repositorio.cepal.org/bitstream/handle/11362/46016/4/S2000593_en.pdf

[52] Available at: <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19#M>

[53] According to the IMF, "above-the-line fiscal measures" refer to increases in government expenditure and reductions in tax revenues, directly impacting economic activity. Source: Atlantic Council Organization. Available at: <https://www.atlanticcouncil.org/blogs/new-atlanticist/fiscal-responses-to-the-coronavirus-pandemic-next-steps/>

[54] Refers to loans, equity stakes, guarantees to firms and banks. The economic impact of these measures depends on how much they are taken up and spent by recipients. Source: Ibidem.

[55] As part of the Open Budget Survey (OBS) 2021, the IBP conducted a special module on COVID-19, in which 120 countries participated, evaluating the transparency, oversight, and citizen participation of fiscal responses to the pandemic. It is worth mentioning that the Mexican government refrained from answering the questionnaire, for which only Fundar did. Mexico was placed in the category of "Limited", this means that, regarding the management of funds to attend COVID-19, the Mexican government partially made the information transparent; it had a minimal vigilance of the resources; and, it had a minimal citizen participation. The details of the results of the special OBS 2021 module are available at <https://internationalbudget.org/covid/?lang=es>, where the documents of the policies that the government implemented to mitigate the impacts of COVID-19 are found.

[56] National Council for Evaluation of Social Development Policy (CONEVAL). The sanitary crisis generated by COVID-19 and its economic consequences put at risk progress in social development and may affect vulnerable groups to a greater extent (2020). Available at:

https://www.coneval.org.mx/SalaPrensa/Comunicadosprensa/Documents/2020/Comunicado_06_POLIITICA_SOCIAL_EN_CONTEXTO_COVID_19.pdf

[57] Mexico's National Statistics Agency. Telephone Survey on Employment (2020). Available at:

https://www.inegi.org.mx/contenidos/investigacion/etoe/doc/etoe_presentacion_resultados_abril_2020.pdf

[58] According to the National Council for Evaluation of Social Development Policy (CONEVAL), the percentage of people living in poverty passed from 41.9% in 2018 to 43.9% in 2020, while extreme poverty rates increased from 7.0% in 2016 to 8.5% in 2020.

Lastly, the budget deviations in environment, which moved from +17.7% in 2018 to -10.7% in 2020, can be attributed to the environmental and energy policies⁵⁹ that have been in force since the new administration took office in December 2018. The current environmental policy is probably the one that deviates the most from reaching the 2030 Agenda goals, as public expenditure directed towards SDG 13: Climate Action, SDG 14: Life Below Water and SDG 15: Life on Land has consistently been dropping.

In summary, the public budget is the clearest reflection of government priorities, since without sufficient resources, public policies cannot be implemented. Cuts and underspending in sectors such as water and sanitation, environmental protection and gender equality have been detrimental to the guarantee of human rights and curb advances towards the achievement of the 2030 Agenda.

[59] CIEP. Analysis of the Sectorial Energy Plan 2020-2024 (2020). Available at: <https://ciep.mx/jZsx>

6. Gender spending in the public budget

Expenditure related to gender issues is not presented through an administrative or functional classification, but is executed through the cross-sectional Budget Annex 13:⁶⁰ Expenditure to achieve equality between women and men. This budgetary tool was created in 2008 and identifies the resources assigned to the package of policies, programs and actions to be carried out by public bodies to achieve gender equality, eliminate gender violence and discrimination.

Recent public debate regarding Annex 13 highlights that a clear methodology to determine which programs are included and why, does not exist.⁶¹ This opens the door for discretionary allocation of resources to programs and actions that do not have a real impact towards the main goals of the Annex.

Public policies toward gender issues can also be identified through the SDG database, which identifies which of the public programs enacted by the government are directly linked to SDG 5: Gender equality. However, this tool does not show the total allocation of resources for this goal, as it only groups the public programs related to gender equality.

Furthermore, competent authorities, such as the National Institute for Women (INMUJERES), do not provide impact assessments or advances in key indicators that allow for civil society to identify if programs under Annex 13 are reaching the goals of ending gender inequality, violence, and discrimination.

Lastly, programs' beneficiary listings are not disaggregated by gender and only provide the name of the person receiving the support. This complicates the elaboration of assessments from both academia and civil society on the relevance, adequacy, and compliance of said programs towards gender equality.

[60] A cross-sectional annex is a budget tool which include the monetary resources that contribute to solve and comprehensively address a specific problem or attend certain population group. (Mexico's Lower House). Available at: <https://cefp.gob.mx/publicaciones/nota/2019/notacefp0452019.pdf>

[61] The current methodology only provides a breakdown of resources per public body but does not justify the inclusion of programs. An example of said methodology can be found at: https://www.pef.hacienda.gob.mx/work/models/PEF2021/docs/Anexos/metodologia_equidadgenero.pdf

7. Limitations of data used in the drafting of the present brief

Mexico has strong performance on budget transparency, including comparability and detailed budget data, which facilitates research into budget allocations and spending on sectors related to the SDGs. This is validated by Mexico's position in the 2019 Open Budget Survey,⁶² where it ranks 4th. However, not all spending that is reported for each sector, in the functional classification, will necessarily promote progress on the SDGs. Mexico has made progress through the preparation and publication of the SDG database. This database, however, only shows programs related to each SDG, and not the related budget allocation or expenditure. It is therefore not possible to identify what share of the sector's spending goes to achieving each SDG.

Federal government expenditure, which are the basis for the budget data reported in this brief, account for a large share of total government spending in each sector, but not the total spending. From the six focus sectors analyzed in this brief, only education, health and social protection execute resources both at the federal and local level, where the latter are labeled as federalized expenditure. This concept refers to the resources that the federal government transfers to states and municipalities through participations and contributions and are used by local governments to complement their expenditure on education, health, social infrastructure, and security, amongst others (Cámara de Diputados).⁶³

Public databases allow for researchers to filter public expenditure by their financing scheme, including federalized expenditure. In this way it is possible to identify the proportion of resources that are executed directly by the federal government and by local governments.

Despite this, local governments do count their own public resources and make use of their own funds to provide services and infrastructure. In this regard, it is important to mention that, on average, 90% of states' revenues stem from transfers from federal income (Moreno, A., Ramírez, E., 2021).⁶⁴

The breakdown of public budgets per sector for each local government can be found in their respective Public Account, but the presentation of the data varies deeply across local administrations and complicates a thorough analysis. Thus, while there is relatively strong transparency around federal expenditure, there is a big area of opportunity for local governments to follow suit.

[62] Open Budget Survey 2019 global report. IBP (2019). Available at: <https://www.internationalbudget.org/open-budget-survey/open-budget-survey-2019-0>

[63] Mexico's Lower House. Federalized Expenditure. Available at: <http://www.diputados.gob.mx/sia/intranet/sia-dec-iss-07-05/anualizado/intro.htm>

[64] La cartera del Presidente: política y arbitrariedad en el gasto federal en las entidades. Moreno, A., Ramírez, E., Revista Nexos (2021). Available at: <https://federalismo.nexos.com.mx/2021/12/la-cartera-del-presidente-politica-y-arbitrariedad-en-el-gasto-federal-en-las-entidades/>

8. Conclusions and recommendations

Mexico's government has outlined its commitment towards the achievement of the 2030 Agenda through a reform of the Planning Law and the creation of the National Strategy for the Implementation of the 2030 Agenda in Mexico. These efforts provide a guideline for the policy-making processes. However, in practice, public expenditure data, socioeconomic indicators provided by CONEVAL and advances per SDG shown in the latest Sustainable Development Report,⁶⁵ show that the allocation of resources towards focus sectors has been insufficient, particularly in education, health, and environment. Public expenditure for both education and health stand below recommendations, while resources allocated towards environmental protection have been consistently falling since 2019.

Agriculture and nutrition (labeled under the functional classification "agriculture, farming and fishing") has also been showing sustained budget decrements since 2019. The same trend applies to water and sanitation and environment (labeled under functional category "environmental protection").

Social protection remains a challenge, despite being the focus of the administration, concentrating an important amount of programmable expenditure and receiving increased resources each year. The COVID-19 pandemic and its socioeconomic effects have put pressure on advances towards SDGs 1 and 10. Policies enacted by the current administration to curb the economic effects on individuals and households have proven insufficient, leading to a rise in the proportion of the population living in poverty and without access to social protection or health services.

In summary, there is no conclusive evidence that the Mexican government is prioritizing resource allocations, except for social protection, to accelerate the compliance with SDGs.

As for budget credibility and its impact on spending patterns related to SDG targets, there is a close relationship between downward deviations from the approved budget and the SDG Index trends in the sectors of agriculture and nutrition, and environment. They are the only sectors with an average negative budget variation (of -2.9% and -5.8%, respectively). As a result, together with a deficient allocation of resources, their SDG index performance and trend are "stagnating or decreasing".

In contrast, in 2020, the permissive policy regarding budget reallocations allowed the federal government to easily transfer resources from non-priority budget items towards health expenditure and water and sanitation, to curb the spread of COVID-19. In this case, one could argue that budget reallocations, and thus lower budget credibility, could contribute to the solution of pressing challenges that arise unexpectedly, such as the pandemic.

Nonetheless, this does not exempt the federal government from having to justify reallocations with the release of the fiscal year's Public Account. This proves commitment to transparency and accountability, and reduces the space for a discretionary usage of public resources.

[65] Sustainable Development Report 2021. Available at: <https://dashboards.sdginde.org/chapters>

Further regulations regarding budget credibility and their impact on SDGs are required. Article 21 of the Federal Law on Budget and Treasury Responsibility already states that adjustments can be made to the approved budget, as long as they don't affect resources for social programs. An amendment to said article seeking to explicitly protect advances toward SDGs, other than those related to social protection could be included.

Furthermore, the lower house's working group on the implementation of the 2030 Agenda should also commit to challenge budget deviations when they affect programs related to SDGs.

Public debate around budget credibility and its impact on achieving SDGs should first focus on the need for progressive fiscal reform that enables the federal government to collect enough tax income to support the operation of public and social programs directly related to SDGs. This first recommendation would also contribute to improving income and wealth equality among individuals.⁶⁶

Following that, efforts can be centered towards a better execution of the public budget. The main recommendation is not to underspend in sectors linked to SDGs, as is the case with environmental protection, and agriculture and nutrition. If a budget reallocation is needed due to adverse economic effects, it should be properly justified in reports to Congress. This requires a modification to the Federal Law on Budget and Treasury Responsibility (LFPRH),⁶⁷ which outlines the criteria when drafting justifications.

Lastly, transparency and data access related to programs and SDGs have room for improvement. For example, the database that links the 17 SDGs with public programs does not disclose the budget allocated per SDG. A recommendation in this regard would be for the Ministry of Finance to include the amounts that are being directed towards advances in the 2030 Agenda and how they are executed. A new cross-sectional annex regarding the 2030 Agenda could be created to achieve the latter.⁶⁸ By the same token a more continuous update of the [SDG Information System \(SIODS\)](#) is needed to monitor the advances towards achieving SDGs. Most indicators are updated until 2018, when 2020 data is already available in some cases.

[66] Fundar. Discretion and lack of regulation: the origin of tax privileges (2021), Tax waivers to capital gains for selling a residential home (2021), The case of tax waivers for multimillion inheritances (2021).

[67] Federal Law on Budget and Treasury Responsibility. Available at: https://www.diputados.gob.mx/LeyesBiblio/pdf/LFPRH_200521.pdf

[68] Cross-sectional annexes identify the resources assigned to the package of policies, programs, and actions to be carried out by public bodies to achieve a specific goal or to address the needs of a specific group of people. For more information, please refer to: <https://cefn.gob.mx/publicaciones/nota/2019/notacefp0452019.pdf>

9. Annex – detailed data and sources

Table 2: Data on budget allocations and execution by functional classification in Mexico's federal government budget, 2018-2020

Data on budget allocations and execution by functional classification in Mexico's federal government budget, 2018-2020

Sector	Related SDG Goal(s)	Functional Classification	Approved Budget (millions MXN)			Actual Spending (millions MXN)			Deviation (millions MXN)			Deviation by Sector (%)			Sector Share of Total Spending (%)			Share of Total Spending at Central Government (%)	
			2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2020	
Food and Agriculture	Goal 2	Agriculture, Forestry, Fishing & Hunting	74,307.9	62,774	50,557	79,461	58,358	46,273	5,153	-4,416	-4,284	6.9%	-7.0%	-8.5%	1.4%	1.0%	0.8%	100%	
Education	Goal 4	Education	675,411.4	720,257	752,765	715,021	740,402	766,126	39,610	20,145	13,360	5.9%	2.8%	1.8%	12.7%	12.7%	12.8%	44.5%	
Environment	Goals 13, 14, 15	Environmental Protection (other)	4,234.6	2,989	2,828	5,072	3,251	3,032	837	263	204								
		Protection of Biological Diversity & Landscape	1,308.8	2,633	1,534	1,455	994	862				17.7%	-24.5%	-10.7%	0.1%	0.1%	0.1%	100%	
		Pollution Reduction	5.9	4	0	5	2	0											
Health	Goal 3	Health	564,935.7	597,147	634,625	567,146	581,544	654,854	2,210	-15,603	20,229	0.4%	-2.6%	3.2%	10.1%	10.0%	10.9%	84.1%	
Social Protection	Goals 1 and 10	Social Protection	\$ 883,535.9	\$ 1,035,772	\$ 1,150,299	885,539	\$ 1,057,932	\$ 1,141,668	2,003	22,160	-8,631	0.2%	2.1%	-0.8%	15.8%	18.2%	19.0%	98.9%	
Water & Sanitation	Goal 6	Water Administration	5,839.8	5,491	5,483	6,406	5,659	5,829	566	169	346								
		Management of Residual Water, Drainage & Sewerage	10,949.4	6,039	3,396	9,582	7,287	4,892	-1,368	1,248	1,496	-4.8%	12.3%	20.7%	0.3%	0.2%	0.2%	100%	
Total Budget (net)			\$ 5,279,667.00	\$ 5,838,060	\$ 6,107,732	\$ 5,611,559	\$ 5,814,442	\$ 6,007,719	331,892	-23,618	-100,013	6.3%	-0.4%	-1.6%					

Sources:

<https://www.cuentapublica.hacienda.gob.mx/work/models/CP/2018/tomo/I/I50.06.GPF.pdf>

<https://www.cuentapublica.hacienda.gob.mx/work/models/CP/2019/tomo/I/I50.06.GPF.pdf>

<https://www.cuentapublica.hacienda.gob.mx/work/models/CP/2020/tomo/I/I50.06.GPF.pdf>

<https://www.cuentapublica.hacienda.gob.mx/work/models/CP/2018/tomo/I/I50.06.GPF.pdf>

<https://www.cuentapublica.hacienda.gob.mx/work/models/CP/2019/tomo/I/I50.06.GPF.pdf>

<https://www.cuentapublica.hacienda.gob.mx/work/models/CP/2020/tomo/I/I50.06.GPF.pdf>

Budget Data:

https://www.transparenciapresupuestaria.gob.mx/es/PTP/Datos_Abiertos

Search: Cuenta Pública 2018, Cuenta Pública 2019, Cuenta Pública 2020

Mexico: Budget Credibility and the Sustainable Development Goals

By: Andrea Larios, researcher, Tax Justice Program, Fundar México



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