

# Public investment in children and adolescents in Mexico

Updated version 2008-2011



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**ACRONYMS AND ABBREVIATIONS (ACCORDING TO THEIR NAMES IN SPANISH)**

<b>ASF</b>	Supreme Federal Auditor
<b>CONAPO</b>	National Population Council
<b>CONAVI</b>	National Housing Commission
<b>CONEVAL</b>	National Council for the Evaluation of Social Development Policy
<b>CPD</b>	Direct Budgetary Control
<b>CPI</b>	Indirect Budgetary Control
<b>CDI</b>	National Commission for the Development of Indigenous Peoples
<b>CRC</b>	Convention on the Rights of the Child
<b>DIF</b>	National System for Comprehensive Family Development
<b>ENIGH</b>	National Survey of Household Income and Expenditures
<b>FAEB</b>	Contribution Fund for Basic Education
<b>FAFEF</b>	Contribution Fund for the Strengthening of States
<b>FAIS</b>	Contribution Fund for Social Infrastructure
<b>FAM</b>	Multiple Contribution Fund
<b>FASSA</b>	Contribution Fund for Health Services
<b>FOMMUR</b>	Trust Fund for Microfinance of Rural Women
<b>IMSS</b>	Mexican Social Security Institute
<b>INEGI</b>	National Institute of Statistics and Geography
<b>INM</b>	National Migration Institute
<b>LCF</b>	Fiscal Coordination Law
<b>OCDE</b>	Organization for Economic Cooperation and Development
<b>ONU</b>	United Nations
<b>OPI</b>	Child Protection Officer
<b>PbR</b>	Results-based Budgeting
<b>PEF</b>	Expenditure Budget of the Federation
<b>Public Account</b>	Public Account of the Federal Public Treasury
<b>PPEF</b>	Bill of the Expenditure Budget of the Federation
<b>SAGARPA</b>	Secretary of Agriculture, Livestock, Rural Development, Fisheries and Nutrition
<b>SE</b>	Secretary of the Economy
<b>SED</b>	Performance Evaluation System
<b>SEDESOL</b>	Secretary of Social Development
<b>SEMARNAT</b>	Secretary of the Environment and Natural Resources
<b>SEP</b>	Secretary of Public Education
<b>SHCP</b>	Secretary of Finance and Public Credit
<b>STYPS</b>	Secretary of Labour and Social Welfare
<b>UNICEF</b>	United Nations Children's Fund

## Note on the updated version

This edition presents the reader with an updated version of the document on public investment in children and adolescents in Mexico for the years 2008 to 2011. The previous version - covering the years 2007-2010 – placed special focus on the analysis of 2010 data from the Expenditure Budget of the Federation (PEF), which, as explained in the document, is the tool for administering federal spending that indicates the budget that the Federal Executive has planned to allocate to the different categories of expenditure.

This version retains a focus on analysis of 2010 data; however, its source is not the PEF, but rather the Public Account of the Federal Treasury, which, unlike the former, provides the amounts actually spent in the period under consideration. In this regard, this publication will provide information on the amounts actually disbursed for the benefit of children and adolescents in Mexico in 2010; it also updates the information for previous years according to the most recent inflation index. Although the trends in spending and the amounts spent on children and adolescents are not significantly different in the current version than those in the previous edition which were based on the analysis of the 2010 PEF, it was considered important to update the figures in the interest of greater accuracy.

Moreover, it was decided to incorporate information on the investment in children and adolescents in 2011, based on this year's PEF. Thus, this version offers the most recent information available, and to simplify the presentation, information relating to 2007 was omitted.

Because the trend in spending does not vary significantly over the years analyzed, the contents of this version did not undergo significant changes in terms of the analysis performed and the corresponding conclusions and recommendations; The intention was simply to clarify and update the information provided, maintaining the original analytical and interpretive framework.

# Introduction

An investment in children is an investment in a country's present and future development. There are several arguments for this claim.

First, Article 4 of the Convention on the Rights of the Child, a legally binding international instrument which establishes the universality of human rights of children, establishes the obligation of States Parties to allocate the maximum extent of their available resources and to adopt all appropriate legislative, administrative and other measures to implement the rights of children.

Second, investment in children is strategic for national development, as it contributes to the formation of human and social capital, and thus, the welfare of society as a whole.

The commitment of the Mexican State to guarantee the rights of children is evidenced by the ratification of the Convention in 1990, as well as the reform to article 4 of the Constitution of the United States of Mexico and the enactment of the Law for Protection of the Rights of Children and Adolescents in 2000.

Moving beyond the legal framework, it is relevant to then analyse the budgetary allocations that correspond to this commitment. As an instrument of public policy that reflects the political decision on the best use of available resources, the budget is the most concrete expression of the priority assigned by a country to invest in children and adolescents.

In order to make substantive contributions to the design of public policies in favour of the rights of children and adolescents in the country, this study is part of an initiative by UNICEF Mexico and its Advisory Board, and comprises a systematic effort to provide quantitative information on levels of social investment oriented at children in the Mexican federal budget in the period between 2008 and 2011.

In keeping with UNICEF's mode of cooperation that is based on joint action with national counterparts to facilitate mutual learning

processes, this study was prepared with Fundación IDEA, an organization dedicated to generating awareness of public policies to reduce poverty and inequality in the country. To this end, a methodology has been used which was developed and implemented by UNICEF in other Latin American countries.

Knowing the amount and distribution of the budget allocated for children and adolescents in the country lays the groundwork for future studies that analyse and evaluate other dimensions of that investment, such as its quality, transparency, equity and efficiency. Furthermore, this work aims to provide a baseline for monitoring the levels of investment made in the years to come.

The analysis shows that in the 2008-2011 period, average public investment in children in Mexico accounted for almost 6% of Gross Domestic Product, and approximately one-third of total programmable spending at the federal level. These results are very encouraging and indicate that the levels of investment in children and adolescents in Mexico are similar to those of other Latin American countries.

However, the study also reveals an unequal distribution of resources among the various areas of work required to achieve the comprehensive guarantee of the rights of all children and adolescents. Thus, while eight out of every ten pesos that the Federal Government budget allocates to children and adolescents are invested in the areas of health and education, there is insufficient investment in programs aimed at ensuring the right of children to protection against all forms of violence, abuse or exploitation, and to promote their participation in decisions that affect them.

The analysis also illustrates the distribution of spending public investment in children and adolescents in Mexico 2008-2011 across different types of government programs: Slightly over 42% of the total investment in people under age 18 is distributed through federalized expenditures, that is, through funds that are administered by states and municipalities. According to the

analysis of various sources, transparency in the implementation of those funds remains a challenge. On the other hand, resources spent on children and adolescents through programs subject to operating rules - which allow for greater monitoring of their budgetary execution and have a greater degree of transparency - represent about 14% of the total investment.

These results make it clear that there is a need to concentrate efforts to improve not only the sufficient, timely and equitable allocation of resources spent on children and adolescents, but also to ensure that these resources are efficiently implemented during all stages of the budgetary cycle. To do this, it is essential that the accurate estimation of investment in these groups becomes a regular practice of institutions involved in managing public spending.

UNICEF Mexico and its Advisory Board extend sincere appreciation to all the governmental institutions that, in the context of cooperation between the Government of Mexico and UNICEF, have provided valuable information necessary to produce this study. Their cooperation reflects their commitment to transparency in management of resources and accountability, and will undoubtedly result in strengthening the institutions themselves and, by extension, the social policies that promote equity and allow children and adolescents to fully exercise their rights.

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**Chair of the UNICEF Mexico Advisory Board**

# Why invest in children and adolescents?

There are several international legal instruments that establish the framework of principles and obligations related to the guarantee of the rights of children and adolescents. However, the most relevant is the Convention on the Rights of the Child (CRC), because it is the first instrument that establishes the principles and fundamental rights of children, namely the special interests of the child, non-discrimination, and the right to survival, development, protection and participation in all aspects of life that concern them. Article 4 of the CRC provides that States should enforce those rights “to the maximum extent of their available resources.” By ratifying the Convention on the Rights of the Child in 1990, reforming Article 4 of the Constitution and enacting the Law for the Protection of the Rights of Children and Adolescents, Mexico has made a commitment to guarantee the rights of people under the age of 18.

The possibility that children and adolescents effectively exercise the rights established in the CRC and other international and national instruments depends on the creation, through rights-promoting public policies, of a protective environment, that is, the conditions and environments conducive to this goal. Social investment, which is understood to be investment of resources for the implementation of efficient, effective and timely public policies, is an instrument for ensuring the exercise of rights and promoting equity.

Investing in an equitable manner means ensuring the same opportunities for development to all children, in particular the most disadvantaged. The implementation of their rights, which derives from these actions, also has an impact on breaking the intergenerational cycle of poverty.

Given the strong link among all child rights, it is necessary to coordinate public policies, as the breach of one right may prevent or seriously hinder the exercise of others. Thus, for all rights to be guaranteed, it is necessary to carry out comprehensive actions that can respond to the needs of Mexican society as a whole, and children in particular.<sup>1</sup>

Children and adolescents not only represent our future citizens, they are also active members of today’s society. As such, they

make significant contributions to society’s development, and therefore, as established by the CRC, the State must use the maximum extent of its available resources to ensure their rights. Thus, the foundation can be laid for creating active, involved citizens and the conditions for the development of societies with greater social equality and more equitable growth.

Aside from the ethical and legal considerations, investing in children and adolescents is of great importance from the economic point of view. It has been well documented that timely investment in the stages of childhood and adolescence is the foundation for ensuring not only the immediate well-being of families, but also cohesiveness, productivity and the future economic performance of a society. The work of James Heckman (2006), for example, has shown that the development of human capital is a dynamic process which begins early in life and continues throughout the entire life cycle. Today, we know that the belief that human beings are born with genetically predetermined capacity and fully developed brains is incorrect: The brain continues to develop during the first years of childhood. As demonstrated by Young (2002), nutrition, upbringing and cognitive stimulation decisively influence the possibility of the child to develop his or her full potential with respect to health, cognitive and socio-emotional capabilities.

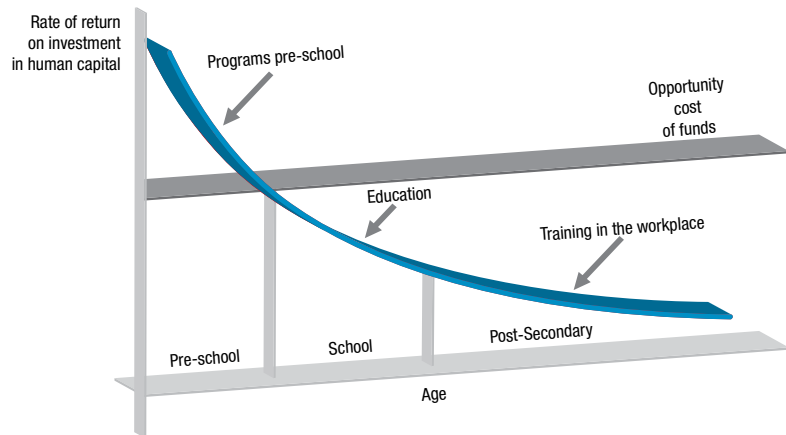
Considering education in particular, Mincer (1958) was the first to demonstrate that differences in the educational level of individuals are related to later wage differences, and Schultz (1961, 1971) empirically demonstrated the importance of education in the increase in productivity experienced by the United States during the first half of the 20th century. Thus, investment in children productivity in the medium term and represents the foundation of future economic growth.

Moreover, the theoretical approaches of Becker (1964) resulted in more recent studies that show investment in human capital (in areas such as health, nutrition, education and social protection) provides benefits both for individuals, and for society as a whole.

This has important implications for the design of public policies. First, it indicates that the profitability of investments in human

<sup>1</sup> See UNICEF (2010)





Rate of return on investment in human capital by establishing equitable investment at all ages

**Figure 1.** Return on investment in human capital at different stages of life

Source: CISS (2010).

capital is higher when they are made earlier in the life cycle. In other words, not investing in the development of children can have high economic and social costs, since the positive effect of the investment is more difficult to recover once the person has reached adulthood.

It is also important to take into account political consequences: Adequate social investment in children helps to strengthen the

inclusive and democratic nature of society, as well as its cohesion.

Secondly, the above studies show that investments made in different areas of human capital (for example, in education, health and preparation for the labour market) are highly complementary to each other: Investment in holistic public policies is fundamental for implementing child and adolescent rights.

# The importance of analysing investment in children and adolescents in Mexico: Research objectives and scope

There is evidence that the welfare of children and adolescents is a high priority for the Mexican State. For example, social investment in programs such as Oportunidades and Apoyo Alimentario, which seek to break the cycle of transmission of inter-generational poverty, have a strong emphasis on strengthening the basic skills of children and adolescents. During 2010, these programs exercised a budget of more than 60 billion pesos. During that year, these two programs benefited about 6.5 million families, in other words, one of every four Mexican families received their support.

However, despite the magnitude of this investment reflected in the budget, to date there are no official records related to the total resources that the Federal Government spends on children and adolescents in the country.<sup>1</sup> With this in mind, the objective of this research is to provide an estimate of the investment in Mexican children and adolescents made in the 2008-2011 period, since knowing how much, how and in what areas there is investment in the development of this group is a necessary condition for achieving more and better investment in the future of the country in terms of equity, efficiency and impact.

An estimate of investment in children and adolescents can provide tools for the Executive Branch and Congress for making better public policy decisions, provide accurate information to support the programs that are already showing proven strength and results, as well as fortify those which require improvements in their design, operation, transparency and accountability.

Taking into account the above, this research proposes three objectives:

- a) To provide a reliable estimate of the total investment that the Mexican federal government spends on children and adolescents in the country.
- b) To break down the investment by three types of classifications
  - thematic (for example, education, health, housing)
  - specificity, that is, taking into account how direct spending is to the child

<sup>1</sup> It should be noted that, indeed, there are other investment sectors which are clearly identified in the budget, such as spending on rural areas (located in Annex 8 of the Expenditure Budget of the Federation), gender perspective programs (Annex 10 of the same document), and comprehensive care for the indigenous population (Annex 7 of the same).

- by type of budgetary program
- c) To generate useful information for various sectors of Mexican society involved in the task of achieving greater effectiveness and quantity of investment in children in Mexico.

In line with these objectives, programs and initiatives through which the Mexican Federal Government, in its Federal Expenditure Budget (PEF for its name in Spanish), invests in children and adolescents in the country were identified. Based on this information it was possible to assess the specificity, sectoral distribution and type of budgeting programs that reach children, without entering into calculations about how equitably budget resources are distributed among the nation's children.

The present study was limited to the examination of federal expenditures, specifically the resources considered programmable expenditure.<sup>2</sup> It does not include investments by state or municipal governments, organizations of civil society, or Mexican families themselves. It also does not include resources referred to as fiscal expenditures – such as taxes that the Federation chooses not to levy as a means of providing a subsidy or tax break to specific groups of taxpayers.<sup>3</sup>

For the years 2008, 2009 and 2010, estimates were made based on the data contained in the Account of the Federal Public Treasury; therefore, they correspond to figures actually spent. For 2011, the estimate was based on the content of the PEF, therefore it corresponds to amounts programmed for expenditure as actual spending data are not yet available.

<sup>2</sup> Programmable expenditures are those that are spent to pay for the operation of Federal Government institutions in order to provide services to the population and meet specific goals of the State. They are called “programmable” because institutions must “programme” their activities in accordance with policy themes (National Development Plan). These areas of spending include the provision of highway services, relations with other countries, educational services, health, and public safety, among others. Non-programmable expenditure include the cost of debt financing, shares to states, debts from previous fiscal years and programs to improve the health of the financial system.

<sup>3</sup> Unlike what happens in other countries, Mexico does not publish information related to the beneficiaries, the budgetary function, sector, modality, or purpose of a given fiscal expenditure; information is only available related to the tax to which it corresponds. Therefore, it is not possible to identify, within these expenditures, the monetary resources that could be used to serve the nation's children.

# How to calculate how much is invested? Study methodology

The methodology used for the execution of the study was developed jointly by UNICEF and Fundación IDEA, adapting to the Mexican context a methodological procedure already implemented by UNICEF in similar studies in other Latin American countries.<sup>5</sup>

First, based on an inspection of the contents of the 2008-2010 Federal Expenditure Budget (PEF) and of the reports of the Account of the Federal Public Treasury (Public Account) for 2011,<sup>6</sup> as well as the information available publicly on the Internet sites of different federal agencies and institutions, a list of budgetary programs was developed whose resources could, in principle, contribute to fulfilling the child and adolescent rights.<sup>7</sup>

The Federal Expenditure Budget is valid for one fiscal year during which time period it is used as a tool for managing federal government spending and concretely presenting the government's agenda in terms of the amount of funding received by each sector. As mentioned previously, budget analysis is therefore an essential tool for understanding a State's plan of action.

## 3.1. Identification of budgetary programs benefiting children and adolescents

The budget information contained in the PEF follows four main classifications: (i) the administrative classification, which structures the budgetary expenditures by identifying the responsible branches of government spending, (ii) the functional classification program, which identifies the roles that the State performs when executing the budget programs (spending program), (iii) the classification by object of expenditure, and (iv) the economic classification, which specifies the type of goods and services which will be provided, and the nature of each expenditure, whether current spending or capital spending.

For the purposes of this analysis, a budget program was determined to advance child rights if it met any of the following three characteristics:

- a) Its goals directly promote the fulfilment of child rights.
- b) Its benefits were determined or designed taking into account child welfare and child rights.
- c) It strengthens the ability of agents to act on behalf of child rights.

**Table 1. PEF Classification**

Classification	Description	Examples
Administrative classification	It allows spending to be associated with those responsible for executing it (administrative, autonomous, general and public enterprises sectors).	Ministry of Education, Federal Electoral Institute, Department of State, etc..
Functional classification	Thematic classification which seeks to identify the area of work that an area of spending seeks to advance.	Social Development, Economic Development, Government. Each function has sub-functions.
Classification by composition	Its purpose is to identify the composition of goods and services that make up spending on a given program.	Labour, materials and supplies, general services, subsidies, transfers, etc.
Economic classification	It seeks to differentiate between capital investment (physical infrastructure and financial resources) and current or recurring expenditure, from an accounting perspective.	Capital spending, current spending.

<sup>5</sup> See UNICEF-Ministry of Economy and Production (2002); UDAPE-UNICEF (2008), and ENIA (2009).

<sup>6</sup>The Account of the Federal Public Treasury is a document which - according to the provisions of Article 74 of the Mexican Constitution and in the Federal Budget and Fiscal Responsibility Law and its regulations - must contain a record of the amounts actually spent in the previous year. It must be submitted by the Federal Executive to the House of Representatives no later than April 30 of the year following that which is being reported.

<sup>7</sup>The list of all programs included in the study is available at the website "<http://www.infoninez.mx>" in the module called "Inversión social en la infancia."

In parallel, an invitation was extended to agencies and institutions of the Federal Government to identify operational programs (initiatives or services) which have the explicit purpose of supporting the fulfilment of the rights of children and adolescents.

This is particularly relevant in the Mexican budgetary context, where there is not necessarily a one-to-one relationship between programs and the budget lines that finance them. Additionally, some programs seek to fulfil several objectives, including the promotion of child development, as is the case with the budgetary program “Immigration services at borders, ports and airports” (code E008), assigned to the National Migration Institute (INM). This program is the only one administered by the INM; its resources (2.792 billion pesos) finance all the initiatives of the Institute. Within the initiatives of the INM, there is a specialized protection service for repatriated children and adolescents, consisting of providing the accompaniment of a Child Protection Officer (IPO) throughout the process of repatriation of the child travelling alone, unaccompanied by an adult.

In addition, input from the government agencies responsible for lines of spending is desirable to provide more accurate estimates of the share of spending allocated to children as in some cases the calculation should be based on information not publicly available.

### 3.2. Thematic classification of investment according to the four groups of fundamental child and adolescent rights

Once they are identified, each of these programs was then classified by topic. The thematic classification which was used adheres to the four groups of child rights, and breaks them down into specific themes in an attempt to maintain consistency with the functional classification provided in the budget reports of the Federal Government, particularly in the PEF.

According to the Convention on the Rights of the Child, fundamental rights are: **a) the right to survival**, including the right to life and to have fundamental needs met; the right to health and survival, and the right to a dignified life; **b) the right to full development**, which includes the right to education and the right to play; **c) the right to protection**, including the right to protection from neglect, exploitation (including child labour and sexual exploitation), the right to a life free from violence, the right to social protection and the right to a legal process and protection with guarantees, and **d) the right to participation**, which corresponds to the right to have access to information concerning them, to have their views consulted and to be involved in decisions that affect them.

Based on the above, the following thematic classification was defined:

**Table 2. Thematic classification**

Classification by children's rights	Thematic classification	Sub-themes
Right to survival	Health	Community health services Individual health services Health insurance
	Housing and infrastructure	
	Food and Nutrition	
Right to development	Social assistance	Social benefits Vulnerable groups Other support assistance
	Education	Basic Education Upper secondary education Higher education Advanced studies
	Sports, recreation and culture	
	Urban planning and Regional Development	
Right to protection	Protection against abuse, violence, exploitation and discrimination	Prevention Attention Access to justice
Right to participation	Information	
	Mass media	
	Citizen Participation	

### 3.3. Investment specificity in children and adolescents in the country

This breakdown indicates the specificity of the country's investment in its children.<sup>8</sup> In line with similar studies previously conducted by UNICEF in several Latin American countries,<sup>9</sup> four specific sub-categories were identified:

**1) Direct expenditure.** This was as defined as investment aimed at financing operational programs (or parts of programs) that deliver benefits directly to children, or their agents (parents and caregivers, or else professionals dedicated to the care of children and adolescents, such as teachers and pediatricians) to ensure implementation of their rights. For example:

- Oportunidades (S072, in the section corresponding to Sector Public Education.) One component of the Human Opportunities Development Program, the resources of which come from this budget program, provides scholarships for children of beneficiary families for completing basic and upper secondary education. The entire component is considered direct spending, because even when funds are transferred directly to the mothers, their intent is to provide an incentive for educating children and adolescents given that the transfer is conditioned on their school attendance.
- Oportunidades (S072, in the section corresponding to Sector Health) Another component of the program ensures a basic health package for beneficiary families. Children make up a portion of the beneficiaries of this component, therefore a fraction of the resources of the funds of the corresponding budgetary program is considered to be direct spending.
- Multiple Contributions Fund for Basic Education Infrastructure (I534). This budgetary program funds the construction of infrastructure used to provide basic education service. The entire program is considered direct expenditure as children are the only beneficiaries of improvements to infrastructure in basic education
- National Pediatrics Institute (Sector 12 Health). The institute provides specialized attention to the population of Mexico City and its surroundings. All the budgetary programs assigned to the Institute are considered to be direct expenditure given that only children and adolescents can benefit from this specific area of medicine.

**2) Agent expenditures.** This category of spending is used to describe those programs (or parts of programs) that promote the strengthening of the agents who act on behalf of children - parents and guardians and professionals exclusively focused on the care of children under 18 years old, such as teachers and

pediatricians in their role as child welfare agents. For example:

- Day-care Program (S174, Sector 20 Social Development). This program's objective is to provide mothers of children with access to, and the opportunity to remain in, the labour market, by providing quality child care to children under 4 years of age. It strengthens the mother's role as provider of financial resources to support the rights of her child or children.
- National Program for Continuing Education and Professional Enrichment for Basic Education Teachers in Service (S127, Sector 11 Public Education.) The program funds the training of teachers responsible for providing the service of primary and secondary education, whose beneficiaries are all under the age of 18.
- Priority Zones Development Program (S216, Sector 20 Social Development). This program includes an activity intended to replace dirt floors with solid floors. This type of action has been shown through evaluations to have a major impact on the health and development of children and their mothers, and accordingly a fraction of the resources used for this activity is considered to be agent expenditure, and another portion is considered to be direct expenditure.<sup>10</sup>

**3) Expanded expenditure.** This is spending used to fund programs (or parts of programs) that serve vulnerable population groups in which children are over-represented, and which have elements that serve them. For example:

- Agricultural Worker Care Program (S065, Sector 20 Social Development). This aims to help reduce the exclusion faced by farm workers and their families, by ensuring equal access to opportunities and expansion of these workers' skills. Farm workers tend to migrate with their families, including their children, requiring additional efforts to ensure these children have access to education and the resources to fulfil their rights. In particular, this program provides scholarships (direct expenditure), special schools (direct expenditure) and housing for families (expanded expenditure).<sup>11</sup>

<sup>10</sup>In this context, it was both useful and necessary to identify programs that appeared to satisfy the conditions of the definition of 'agent expenditure', without fully satisfying it, in order to provide a "counter-example." One such case is the Microfinance Trust Fund for Rural Women (FOMMUR, S016), which provides microloans to rural women who would not otherwise have access to credit; The program promotes self-employment and productive activities, as well the acquisition of basic business skills and of the practice of saving among poor women in rural areas. It was decided, however, that this program is not designed to uphold child rights, because it does not explicitly support women in their capacity as agents of children; in addition, the realization of benefits for children would require completing an indirect causal chain that cannot be assumed ex-ante (that the business undertaken by the mothers succeeds, and that the returns obtained are invested in children).

<sup>11</sup>By way of "counter-example", consider the Productive Options Program (S054, Sector 20 Social Development), which is a program that provides support for productive projects of people lacking financial assets. Beneficiaries are assigned mentors to accompany them throughout the process and can also receive relevant training or education. On average, families living in poverty have twice as many children as those not in that condition, therefore targeting poor families could suggest an 'expanded expenditure' classification, however, the program does not include specific actions for addressing the needs of persons under 18 years old and therefore cannot be considered to meet the requirements for this definition. The potential benefit for children and adolescents would depend on the commercial success of the productive groups and, if applicable, the decision on how to spend the additional income. The benefit, if realized, is therefore indirect.

<sup>8</sup>The details of budgetary programs which were included in the study as investments designed to benefit children in Mexico is available on the website <http://www.infoninez.mx/inversion-infancia>

<sup>9</sup>Including Argentina, Bolivia and Uruguay.

**4) Expenditure on public goods.** This is spending to finance programs (or parts of programs) that provide or fund services provided openly to society (for example, parks), and have been at least partly designed to meet specific needs of children. For example:

Public Spaces Rescue Program (S175, Sector 20 Social Development). Its purpose is to rehabilitate public spaces which are in a state of decline, abandonment and insecurity, in cities and towns in metropolitan areas, for the use and enjoyment of the community, thereby promoting healthy living. The spaces include recreational areas used intensively (though not exclusively) by people under 18 years of age and are designed to meet their needs. Therefore, a portion of the spending on this program is considered expenditure on public goods in fulfilment of child rights.<sup>12</sup>

### 3.4. Criteria for determining the proportion of budget allocated to children

As a single budget line can fund more than one program, the resources involved in a particular program can comprise one activity that is directed toward children and another that is directed to another segment of the population. For this reason, it was important to define criteria for the allocation of expenditures. To calculate this ratio (weight)<sup>13</sup> two general approaches were used:

- (a) Estimate the proportion of spending of a budget line on children based on the proportion children and/or their agents represent among beneficiaries or the program's target population. For this estimate, data were used such as the percentage of the population corresponding to children under 18 years old within the potential or target population, or population served by the initiative in question, or the percentage represented by persons under 18 years old and/or their agents in the locations where the potential or target population, or population served by the initiative in question, resides.
- (a) Estimate the proportion of spending of a budget line according to the share of the cost of inputs, products or services that are related to activities that benefit children or their agents with respect to the total cost of the inputs, products or services.<sup>14</sup>

In some cases, a combination of both approaches was used. It is also worth noting that the estimate took into account federalized funds, which are the resources that the Federal government transfers to the public treasuries of the States, the Federal District and, where applicable, to municipalities, conditioning its spending on the achievement and fulfilment of the objectives established for each type of contribution. The resources corresponding to some of these funds are used, partially or totally, for the development of actions for children and adolescents. Thus, to determine what fraction of the resources of these funds should be counted within the estimate, the reports on use of resources were used, which are contained in the section entitled "Federal Contributions to States and Municipalities" contained in the Account of the Federal Public Treasury, corresponding to 2009.<sup>15</sup>

<sup>12</sup> To the contrary, budgetary programs classified as expenses in the public function (PEF sub function) do not meet this criterion. They include the administration of activities related to the functioning of the agencies with regard to the control of government activities, auditing, and internal evaluation of the Federal Government. While this spending finances the administration of a public good, it was not intended to address specific needs of children or adolescents, so it was not considered in any of the classifications in this study.

<sup>13</sup> The details on the weights used to determine the fraction of resources used to benefit children in Mexico for each budgetary program is available on the website <http://www.infoninez.mx/inversion-infancia>.

<sup>14</sup> An example of the application of this criterion is the Priority Zones Development Program (S216, Sector 20 Social Development), in terms of its component (or activity) of replacing dirt floors for solid floors. As mentioned above, these actions have a significant impact on health and school performance of children. Therefore, the fraction of resources of the S216 budget program for solid floors was included in the study as an initiative benefiting children.

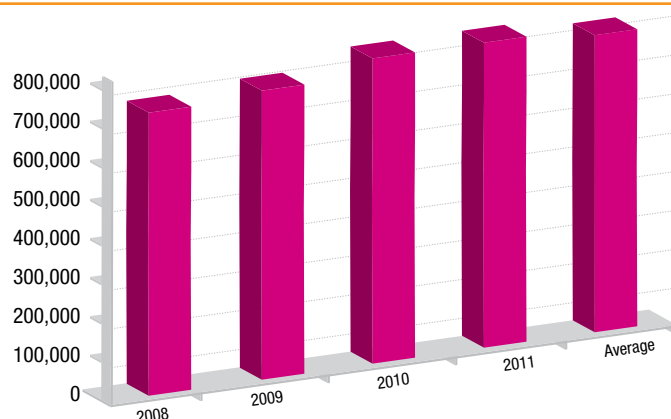
<sup>15</sup> In order to make preliminary calculations, information was used corresponding to years 2007, 2008 and 2009. In analysing the results, it was observed that the weights from one year to the next varied minimally; therefore, and to simplify the definitive calculations, the weights based on the 2009 information were taken as applicable for the entire period. They do not include resources provided by the Federation to the states as part of the fiscal pact (which are listed in non-programmable expenditures). The latter is because the states are not required to report the destination of the funds obtained as part of the fiscal pact, a situation that makes it impossible to identify what portion of them are used for children and adolescents.

# 4 How much is invested in children and adolescents in the country?

## 4.1. Overall results 2008-2011

During the 2008-2011 period, the federal investment in children and adolescents ranged between 737 and 819 billion pesos per year, at April 2011 prices (see Table 3 and Figure 2). In total,

during the same period, 3,124,554 trillion pesos were invested in the country's children. This implies an average investment of 5.85% of Mexico's Gross Domestic Product (GDP), and 30.25% of total programmable spending.



**Figure 2.** Total expenditure on children and adolescents (millions of pesos, April 2011 prices)

Source: Authors' calculations based on Public Account (2008-2010) and PEF 2011

**Table 3.** Summary of the investment in children and adolescents, 2008-2011

	2008	2009	2010	2011 <sup>a</sup>	Promedio
Total expenditure on children and adolescents (millions of pesos, current prices)	644,754.82	703,170.04	781,722.31	819,935.91	N. A.
Direct	437,405.60	448,400.32	499,685.26	525,583.31	N. A.
Agent	165,178.46	199,655.95	213,033.09	229,043.85	N. A.
Expanded	4,932.35	5,697.12	6,966.76	7,631.52	N. A.
Public Good	37,238.41	49,416.65	62,037.20	57,677.24	N. A.
Total expenditure on children and adolescents (millions of pesos, April 2011 prices)	737,782.86	757,842.77	807,993.40	819,935.91	780,888.74
Direct	500,516.38	483,264.25	516,478.02	525,583.31	506,460.49
Agent	189,011.13	215,179.56	220,192.43	229,043.85	213,356.74
Expanded	5,644.01	6,140.09	7,200.89	7,631.52	6,654.13
Public Good	42,611.33	53,258.88	64,122.06	57,677.24	54,417.38
Total expenditure on children and adolescents as % of GDP	5.28	5.89	5.95	6.27	5.85
Direct and Agent Only	4.94	5.43	5.43	5.77	5.39
Direct, Agent and Expanded	4.98	5.48	5.48	5.83	5.44
Total expenditure on children and adolescents as % of programmable spending	28.92	28.59	32.23	31.27	30.25
Total expenditure per child (pesos, current prices)	17,103.46	18,871.45	21,233.57	22,545.29	
Trend expenditure per child (pesos, April 2011 prices)	19,571.22	20,338.74	21,947.16	22,545.29	21,100.60
Total expenditure per child in USD (using annual average exchange rate)	1,533.66	1,397.10	1,681.16	1,882.16	1,623.52

<sup>a</sup> The spending data from 2008, 2009 and 2010 correspond to actual spending figures (Public Account); the data from 2011 correspond to the authorized expenditure budget (PEF).

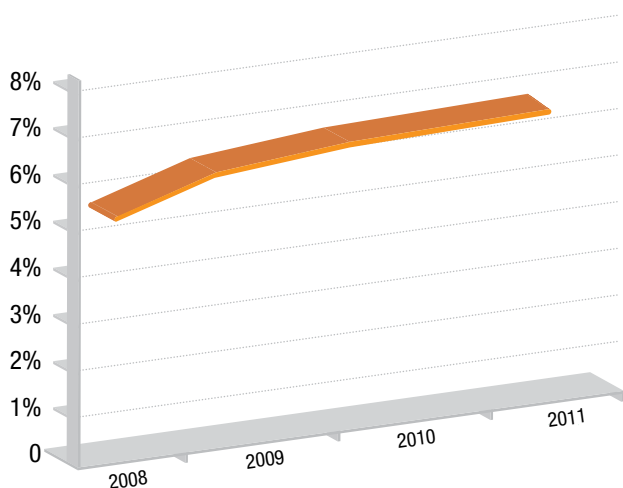
Source: Author's calculations. The GDP data were taken from the National Institute of Statistics and Geography (INEGI), and the child population projections from the National Population Council (CONAPO).



As shown in Table 3, spending on children and adolescents as a percentage of programmable spending and as a percentage of GDP has not varied significantly from 2008 to 2011.

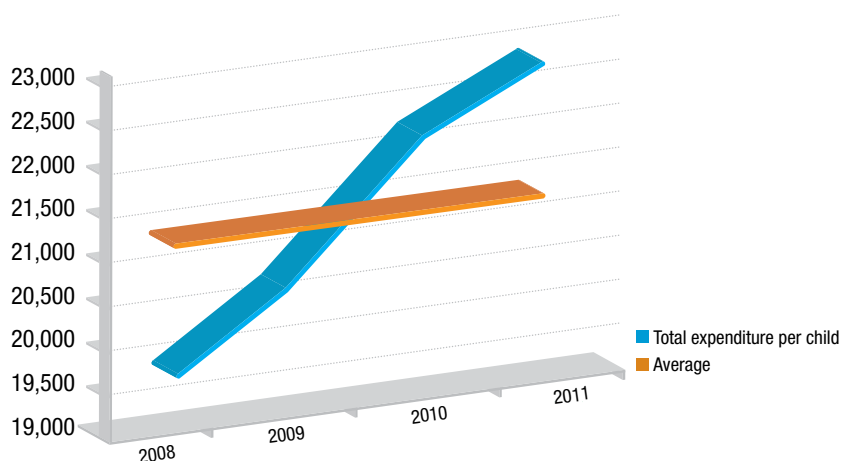
With respect to average total spending per child (Figure 4), there is a slight upward trend, with an estimated 21,100 pesos spent annually during the period 2008 – 2011. While these findings indicate a significant investment in children and adoles-

cents in Mexico in recent years, they do not delve into how effectively these resources are distributed across sectors or the population. In other words, this first step does not yet provide an analysis of how equitable the spending is, which sectors of the population it most benefits, and if the investment is sufficient for disadvantaged groups to overcome the inequalities they face and exercise their rights on equal footing.



**Figure 3.** Trend of social investment in children (% of GDP), 2008-2011

Source: Authors' calculations based on Public Account (2008-2010) and PEF (2011).



**Figure 4.** Trend of total expenditure per child (pesos, April 2011 prices)

Source: Authors' calculations based on Public Account (2008-2010) and PEF (2011).



There are several approaches for determining whether the investment in children and adolescents in Mexico is at an appropriate level. One is to analyse whether the budget invested in children and adolescents - measured as the percentage of total federal expenditures represented by this investment - is in line with the proportion represented by children and adolescents of the total population. Against this benchmark, the level of investment by the Federal Government in the nation's children appears appropriate, as, according to estimates by CONAPO in 2010, the under-18 population in Mexico represents 34% of the total population, and in accordance with the results of this study, this population receives slightly more than 30% of programmable federal spending on average.

However, this does not necessarily imply that the amount of investment is appropriate for ensuring true fulfilment of all child rights for all children. To know this, additional research would be required to cost out the resources required to uphold all child rights, taking into consideration that some sectors may require a greater investment than others if their initial situation is further from compliance.

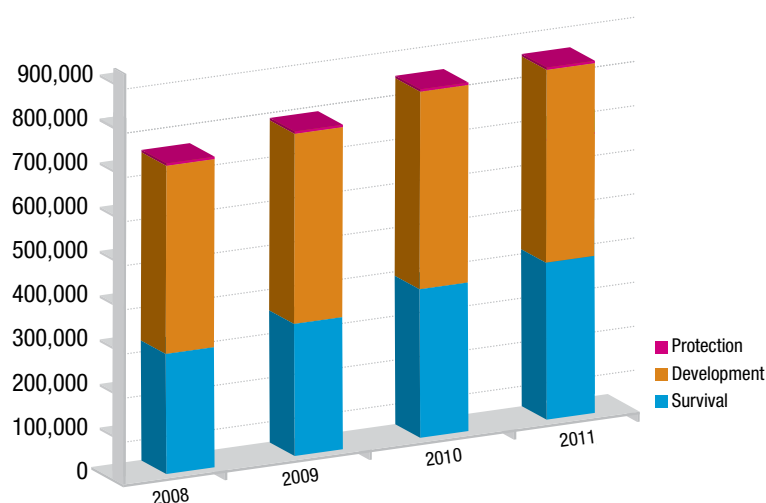
Another alternative is to compare results from Mexico with other countries in the region that have undertaken comparable exercises. If Argentina, Bolivia and Uruguay are used as a reference - countries where UNICEF undertook analyses very similar to the present, using comparable methodologies -,<sup>16</sup> it is found

that average investment through the direct, agent and expanded channels was 5.7, 6.8 and 4.5%, respectively.<sup>17</sup> In Mexico, for the 2008-2011 period, investment in these three routes amounted to 5.44% of GDP.

## 4.2. Results by groups of child and adolescent rights, 2010

Below, investment in children and adolescents according to groups of rights is presented. As shown in Figure 5, on average, the distribution of the investment in different groups of rights, in proportional terms, does not vary significantly from 2008 to 2011. In this regard, for practical purposes and to facilitate the presentation, the following analysis focuses only on the latest data available from the Public Account, that is, 2010, given that the results shown are illustrative of a general trend in investment. Nonetheless, the results for the years 2008, 2009 and 2011 can be found in the appendix.

In 2010, investment areas that promote the rights to survival and development made up the majority of spending, reaching 99% of total expenditure (774.84069 billion pesos), while policies related to the rights to protection and participation together received only 1% (6.88162 billion pesos) (see Figure 6).



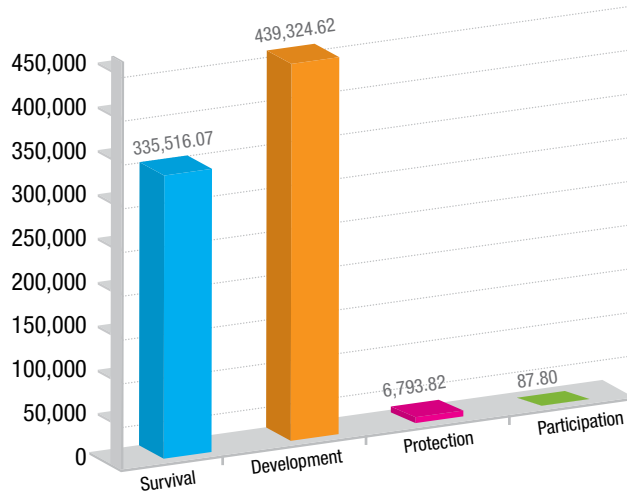
**Figure 5.** Total expenditure on children and adolescents by group of rights (millions of pesos, April 2011 pesos)

Note: The right to participation is not shown in the graph due to its representing less than 0.10% of total expenditure on children and adolescents.

Source: Authors' calculations based on Public Account (2008-2010) and PEF (2011).

<sup>16</sup> See UNICEF-Ministry of Economy and Production (2002); UDAPE-UNICEF (2008), and ENIA (2009). Other institutions have conducted studies with similar objectives for other countries (for example, The Urban Institute and Brookings Institution for the case of the United States, or UNICEF in the case of Brazil), which unfortunately are not comparable, either because the estimation methodology is not relevant in the Mexican case, or because the public financing system is not comparable. In the case of the United States, for example, the health system is financed primarily with private resources. With respect to Brazil, its education system is funded jointly by the Federal Government, state and municipal governments.

<sup>17</sup> The percentages correspond to the following years: Uruguay, 2005-2006, Bolivia, 2006, Argentina, 2002. While it is true that a comparison of investment in different countries should take into account a large number of factors, these data are cited as a reference point in broad terms.



**Figure 6.** Breakdown of total investment by group of rights (millions of pesos), 2010

Source: Authors' calculations based on 2010 Public Account.

These results show that the level of investment in the rights associated with survival and development is very high compared with investment in issues related to the rights to protection and participation. Investment in these areas is likely insufficient if one considers that ensuring the right to protection involves, among other things, the formation of legal frameworks to protect the rights of children against violence, abuse and all forms of exploitation and discrimination; implementation of public policies and launch of programs to implement said legal frameworks; and the generation of information and the creation of

special mechanisms that allow for restoring rights that have been violated or threatened. Moreover, if investment is analysed by theme, one can conclude that eight of every ten pesos that the Federal Government spends on Mexican children and adolescents are invested in education and health. These two themes concentrate 46.9% and 34.4% of total spending exercised in 2010, respectively (see Table 4). At the other extreme are the issues related to protection against abuse, violence, exploitation and discrimination; information, mass media and citizen participation, with less than 1% each.

**Table 4.** Thematic breakdown of investment in children and adolescents, 2010

Children's rights	Themes	Total expenditure (Millions of pesos, current prices)	Per cent of Total expenditure
Right to survival	Health	268,952.24	34.41
	Housing and infrastructure	1,484.26	0.19
	Food and nutrition	35,992.06	4.60
	Social assistance	29,087.50	3.72
	<b>Subtotal</b>	<b>335,516.07</b>	<b>42.92</b>
Right to development	Education	366,926.74	46.94
	Sports, recreation and culture	5,075.71	0.65
	Urban planning and regional development	67,322.18	8.61
	<b>Subtotal</b>	<b>439,324.62</b>	<b>56.20</b>
Right to protection	Protection against abuse, violence, exploitation and discrimination	6,793.82	0.87
	<b>Subtotal</b>	<b>6,793.82</b>	<b>0.87</b>
Right to participation	Information	0.00	0.00
	Mass media	87.80	0.01
	Citizen participation	0.00	0.00
	<b>Subtotal</b>	<b>87.80</b>	<b>0.01</b>
<b>Total</b>		<b>781,722.31</b>	<b>100.00</b>

Source: Authors' calculations based on 2010 Public Account.

### 4.3. Multidimensional breakdown of expenditure: Investment by right, theme and investment specificity

Table 5 presents a multidimensional breakdown of spending, considering child rights, the themes and the four investment routes.<sup>18</sup> From this it follows, for example, that of the total investment in food, 43.91% is channelled directly to children; 53.72% through agents of the child and the remaining 2.37% as expanded spending.

As can be seen, investing in children in Mexico is predominantly direct (63.92%), followed by strengthening the agents of child welfare, (27.25%) and investment in public goods (7.94%). Expanded expenditure represents only 0.89% of the resources allocated to children and adolescents.

This means that 91 cents of every peso directed to children and adolescents is being invested either directly in them or through people with an interest in their development. The data also show that investment in Mexico by indirect means, such as public goods, is relatively less important.

**Table 5. Percentage breakdown of total expenditure, by right, theme and investment specificity, 2010**

Children's rights	Themes	Specificity of investment				Total
		Direct	Agent	Expanded	Public Goods	
		% of the Theme	% of the Theme	% of the Theme	% of the Theme	
Right to survival	Health	37.81	60.42	0.00	1.76	100.00
	Housing and infrastructure	100.00	0.00	0.00	0.00	100.00
	Food and nutrition	43.91	53.72	2.37	0.00	100.00
	Social assistance	59.86	38.89	0.08	1.17	100.00
	<b>Subtotal</b>	<b>40.66</b>	<b>57.57</b>	<b>0.26</b>	<b>1.51</b>	<b>100.00</b>
Right to development	Education	97.35	2.34	0.16	0.15	100.00
	Sports, recreation and culture	26.70	1.34	0.00	71.96	100.00
	Urban planning and regional development	1.28	16.27	4.16	78.28	100.00
	<b>Subtotal</b>	<b>81.82</b>	<b>4.46</b>	<b>0.77</b>	<b>12.95</b>	<b>100.00</b>
Right to protection	Protection against abuse, violence, exploitation and discrimination	56.23	4.02	39.75	0.00	100.00
	<b>Subtotal</b>	<b>56.23</b>	<b>4.02</b>	<b>39.75</b>	<b>0.00</b>	<b>100.00</b>
Right to participation	Information	0.00	0.00	0.00	0.00	0.00
	Mass media	27.81	8.50	0.00	63.69	100.00
	Citizen participation	0.00	0.00	0.00	0.00	0.00
	<b>Subtotal</b>	<b>27.81</b>	<b>8.50</b>	<b>0.00</b>	<b>63.69</b>	<b>100.00</b>
<b>Total</b>		<b>63.92</b>	<b>27.25</b>	<b>0.89</b>	<b>7.94</b>	<b>100.00</b>

Note: Due to rounding, the sum of the percentages may not equal to 100.

Source: Authors' calculations based on 2010 Public Account.

<sup>18</sup> It should be noted that for the purposes of this study, it was considered that the budgetary programs of the health sector spent on health care for the general population could be partially considered to be spending on children in form of direct spending and agent spending. Moreover, the budgetary programs for highly specialized care were considered only in the fraction represented by patients younger than 18 years old, compared with total patients seen, and an adjustment was made if there were differences in the cost of services among population groups.

#### 4.4. Investment in children according to type of budgetary program

When turning to the analysis of investment by type of budgetary program,<sup>19</sup> it is worth noting that the Mexican Federal budget classifies budgetary programs in a homogeneous manner according to the types, groups and modalities of spending shown in Table 6. The Ministry of Finance and Public Credit, together with the agencies and institutions, classifies the budgetary program in accordance with the modalities established in Table 6, considering the characteristics of the activities, projects and services that are carried out with the resources of the budgetary program in question.

All types of federal spending are subject to common minimum standards established by the Federal Budget and Fiscal Responsibility Law; however, some types of budgetary programs have additional rules regarding reporting, transparency and accountability on the use of funds. Programs subject to operating rules, for example, must have public standards that specify their objectives, define their target population, indicate the criteria that must be fulfilled for receiving the program's support, and clarify of what the support consists and how it is delivered, among other things. Budgetary programs of federalized spending (federal transfers to state governments), meanwhile, have fewer regulations, and are traditionally subject to specific provisions introduced by the Chamber of Deputies in the text of the PEF.

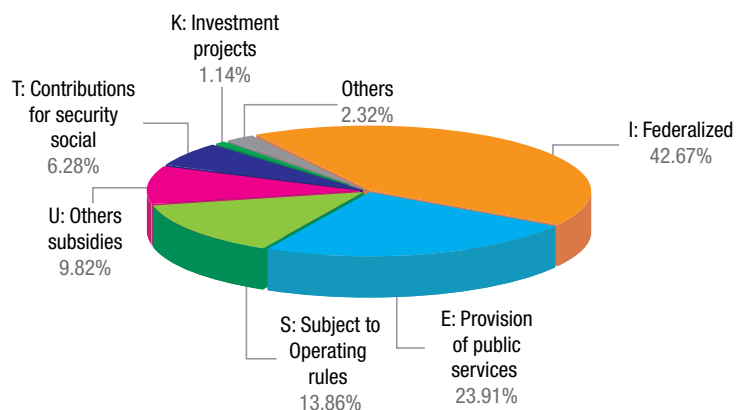
**Table 6. Types of budgetary programs**

Type of intervention	Name	Letter assigned
Subsidies	Subject to operating rules	S
	Other subsidies	U
Performance of functions	Provision of public services	E
	Provision of public goods	B
	Planning, monitoring and evaluation of public policies	P
	Promotion	F
	Regulation and supervision	G
	Functions of the armed forces	A
	Specific	R
	Investment projects	K
Administrative support	Support to the budget process and to improve institutional efficiency	M
	Support for public service and improving management	O
Federal Government Commitments	Enforcement obligations of jurisdictional resolution	L
	Natural disasters	N
Federal Government Obligations	Pensions and retirement	J
	Social security contributions	T
	Contributions to stabilization funds	Y
	Contributions to investment funds and pension restructuring	Z
Federalized expenditures	Federalized expenditures	I

<sup>19</sup> The distinction between budgetary programs (budget lines) and the program they fund is explained in more detail in section 3.1 of this report.

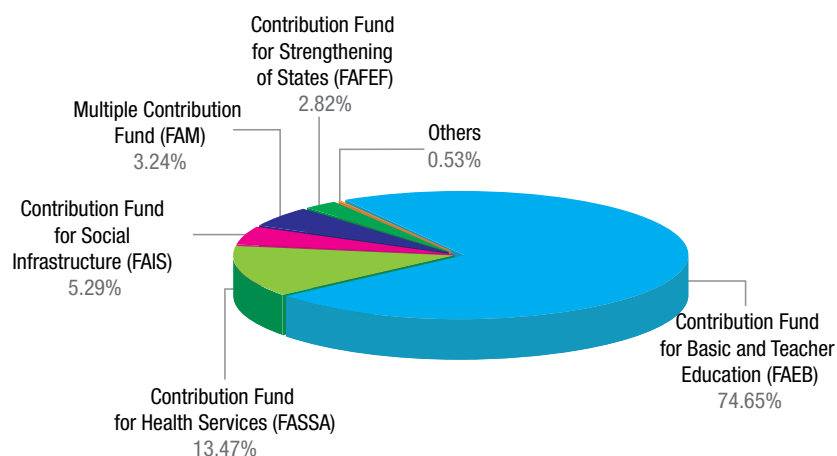
As previously mentioned, different types of budgetary programs have different rules that allow for monitoring the exercise of the budget. Figure 7 shows that 42.67% of the investment is distributed through federalized spending, that is, through federal funds administered by states and municipalities, while 13.86% is channelled through federal programs subject to operating rules.

Within the spending on federalized expenditures (figure 8), it is seen that the main federalized spending programs are the Basic and Teacher Education Fund (FAEB) and the Health Services Contributions Fund (FASSA). The former, by itself, comprises 32.13% of the total federal investment in children in the country (table 7).



**Figure 7.** Breakdown of total investment in children and adolescents by type of budgetary program, 2010

Source: Authors' calculations based on 2010 Public Account.



**Figure 8.** Distribution of federalized expenditure in children and adolescents by contribution fund, 2010

Source: Authors' calculations based on Public Account 2010.

**Table 7: Twenty largest programs that allocate resources for children, 2010**

Budget program	Program type	Resources spent to children (millions of pesos)	Percentage that the program represents of the total investment in children	Percentage accumulated
Contribution Fund for Basic and Teacher Education (FAEB)	I (Federalized expenditures)	249,084.95	32.13	32.13
Efficient Curative Care (IMSS)	E (Provision of public services)	85,769.81	11.06	43.19
<i>Oportunidades</i> Conditional Cash Transfer program	S (Subject to operating rules)	56,425.84	7.28	50.47
Health and Maternity Insurance (IMSS)	T (Contributions to social security)	48,447.06	6.25	56.72
Contribution Fund for Health Services (FASSA)	I (Federalized expenditures)	44,941.55	5.80	62.51
Public Health Insurance and Health Service Provision	U Other subsidies	39,345.53	5.07	67.59
Provision of Basic Education Services in Mexico City (SEP)	E (Provision of public services)	26,363.59	3.40	70.99
Provision of Technical Education services (SEP)	E (Provision of public services)	20,925.01	2.70	73.69
Contribution Fund for Social Infrastructure (FAIS)	I (Federalized expenditures)	17,668.41	2.28	75.97
Federal Subsidies for Decentralized State Agencies (SEP)	U Other subsidies	14,585.12	1.88	77.85
Multiple Contributions Fund (FAM)	I (Federalized expenditures)	10,824.16	1.40	79.24
Contribution Fund for Strengthening of States (FAFEF)	I (Federalized expenditures)	9,393.54	1.21	80.46
Program for Development of Priority Zones (SEDESOL)	S (Subject to operating rules)	7,230.26	0.93	81.39
IMSS Program-Opportunities	S (Subject to operating rules)	7,135.76	0.92	82.31
Childcare Services (IMSS)	E (Provision of public services)	6,869.04	0.89	83.20
Provision of Drug Codes (IMSS)	E (Provision of public services)	6,844.33	0.88	84.08
Enciclomedia (SEP)	E (Provision of public services)	4,665.48	0.60	84.68
Prestación de servicios de educación media superior	E (Provision of public services)	4,656.48	0.60	85.28
Provision of Upper Secondary Education Investment Fund for Federal Entities (SHCP)	U Other subsidies	4,584.50	0.59	85.87
Federal Framework for Financing and Subsidizing housing (CONAVI)	S (Subject to operating rules)	3,844.03	0.50	86.37

Source: Authors' estimates based on 2010 Public Account.

In assessing the transparency of spending, it is worth noting that Mexico has made important progress at the federal level in measuring the efficiency, effectiveness and quality of public spending. Examples of this include the Performance Evaluation System (SED) and Results-based Budgeting (PbR) initiatives.<sup>20</sup> In addition, since 2002, the National Social Policy Evaluation Board (CONEVAL) has coordinated the implementation of external evaluations, which examine, among other things, the performance, design, processes and impact of programs.

The PbR-SED and external evaluation activities are by nature gradual efforts and subject to continuous improvement. The system still does not provide indicators that rate the overall quality of a budgetary or operational program (that is, indicators that summarize the quality of the design, implementation, re-

sults and impact of each individual program.) Having this type of indicator would allow for estimating the average quality of expenditure allocated to specific purposes, such as investing in children and adolescents. Unfortunately, at this time, it is not yet possible to use the information generated by the PbR-SED and the external evaluations to conduct this type of analysis.

Although assessments and external audits have been made of some programs, it is beyond the limits of the present study to delve into the details of these findings.<sup>21</sup> However, in the next section, some results will be shown of a study on the degree of institutionalization of federal and state social programs to put into context the breakdown of spending on children and adolescents by budgetary program.

<sup>20</sup> Starting in the 2008 fiscal year, the Federal Government launched the Performance Evaluation System (SED) in order to have results-based budgeting. This system has included the gradual preparation of matrices with a logical framework and indicators for the budgetary programs, which specify the objectives of each program (known as objective and purpose), the services or benefits provided (known as components) and activities undertaken for those purposes. It also includes the definition of goals for indicators, and monitoring and evaluation of their progress.

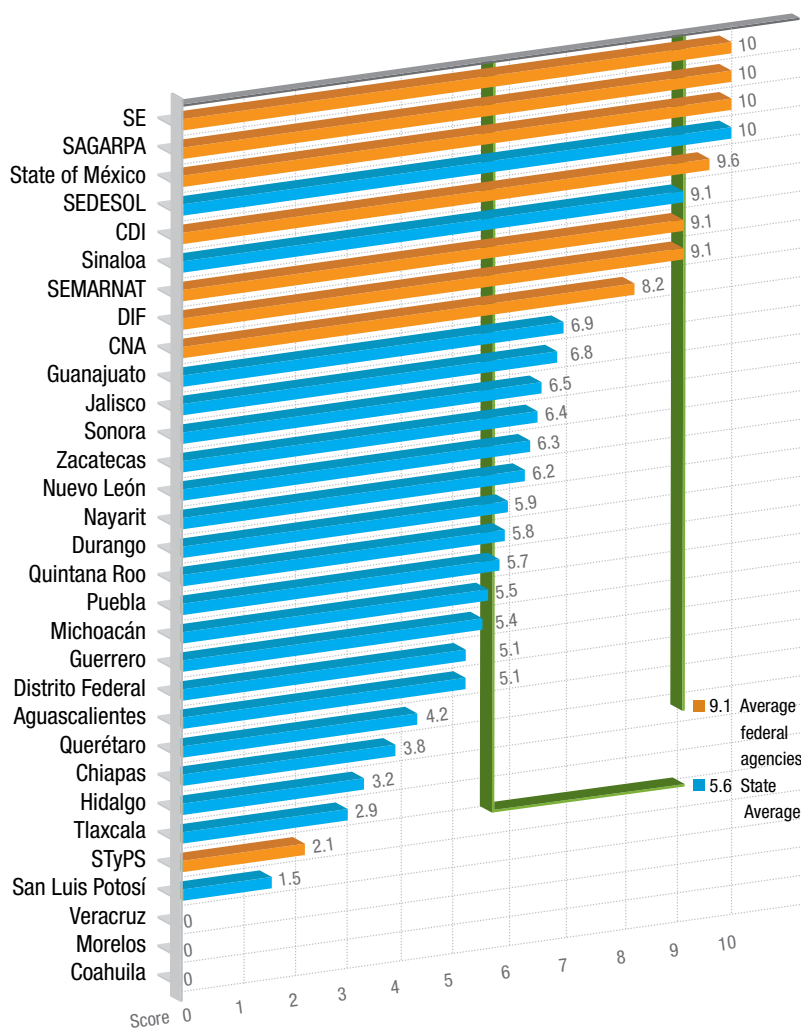
<sup>21</sup> Regarding investment in education and health, see OECD (2010a, 2010b, 2009a, 2009b and 2008) and SEP (2010).

# Institutionalization of spending: Some results of an evaluation of federal and state programs

As previously mentioned, in 2010, 42.67% of federal spending allocated to children and adolescents was channelled through budgetary programs administered by states and municipalities, known as federalized expenditure. With this in mind, it is interesting to examine the available data on the institutional characteristics implicit in the programmes managed by local govern-

ments, compared with those administered by the Federal Government.

In 2009, the Centre for Economic Research and Teaching (CIDE) conducted a study that assessed the institutional characteristics of federal and state social programs, applying a sin-



**Figure 9:** Results of the evaluation performed by CIDE regarding the institutionalization of federal and state programs, 2009

Source: Flores-Roux (2009).



gle standard for assessment based on the requirements of the General Law of Social Development and other federal regulations. The evaluation was based on information provided voluntarily by eight federal agencies and 23 state governments. Among other things, it analysed whether the programs had operating rules or some equivalent regulatory instrument; if their target population was clearly defined; whether they had public rolls of beneficiaries; if they had matrices of indicators; if their regulations required external evaluation; if they published information on spending, and if they had mechanisms for citizen participation. Based on the above, a range of 1 to 10 was established for rating the programs, with a score of 10 indicating the existence of all institutional mechanisms considered in the analysis.

As shown in Figure 9, the average score obtained by federal agencies was 9.1, while the state average was 5.6. It was also found that 67% of federal programs fully complied with all requirements selected; only 5% of the state programs met the same standard. These results give rise to legitimate concerns in a context in which resources administered by the municipalities

represent at least 4 out of 10 pesos that the Federal Government allocates to children in the country.

It is worth pointing out that, fortunately, gradual - albeit limited - progress is being made on the subject. Thus, for example, in the Decree of the Expenditure Budget of the Federation applicable to the year 2011, the House introduced new reporting obligations for various federal budgetary programs administered by states and municipalities. One of the new obligations of local authorities is to maintain a separate bank account for each fund, without being able to incorporate remainders from other years or contributions made by beneficiaries, which will facilitate the auditing process. As for the FAEB (Basic and Teacher Education Contribution Fund) and the FAETA (Technological and Adult Education Contribution Fund), states are required to publish quarterly data on the personnel assigned and licensed to make payments with resources from those funds; the Ministry of Education must, in addition, create an updated registry of the federalized faculty, and reconcile with state authorities the number and type of teaching, administrative and management positions, per school.

# Conclusions



As noted in the present study, investing in children and adolescents has strategic importance for a country's present and future development. One of the fundamental commitments of UNICEF is to ensure that all child rights are guaranteed and can be exercised freely, on an equal footing, by all children and adolescents. Budgetary allocation and spending play a key role in achieving this goal.

Ultimately, it is the budget that determines the amount of resources allocated to public policies which enable access to health, education and social protection; that is, the budget is crucial for effectively exercising the rights established by laws. Thus, the fulfillment of child and adolescent rights cannot be divorced from the material means which make them a reality.

As shown in this analysis, the volume of resources allocated to benefit children and adolescents is in line with results from studies conducted in other countries. Thus, the estimated investment in Mexico suggests that, in the 2008-2011 period, an average of 780.888 billion pesos was spent on the country's children and adolescents (5.85% of Mexico's GDP) each year, similar to levels of investment in other Latin American countries in recent years.

However, at the same time, an imbalance in funding across the four groups of child rights is also noted. The resources allocated in 2010 to promote the right to survival (such as health and nutrition) and concerning the right to development (such as education, sports, urban planning and regional development) comprise 99% of the total expenditure on this age group. Meanwhile, the remaining 1% covers the rights to participation and protection combined, including, among other things, the establishment of legal frameworks to protect the rights of children against violence, abuse and all forms of exploitation and discrimination, as well as the creation of mechanisms to restore rights that have been violated or threatened.

The data presented in this study open the field of discussion on this matter. It is clear that not only is it necessary to invest sufficient resources in the development of children and adolescents, but that this investment must be exercised in a timely manner, taking into consideration the persistent levels of inequality in the country. Simply put, there should be an efficient and equitable distribution of social spending that guarantees the achievement of the rights of all children and adolescents in Mexico.

When making an analysis of social investment, it is necessary to take into account the mechanisms by which spending is exerci-

sed. This study shows, for example, that only 1.4 of every 10 pesos spent by the government on children and adolescents are applied in programs subject to operating rules, with the highest standards of oversight, transparency and accountability, and whose external evaluation results have been positive; while four of every ten pesos spent on children under 18 are distributed through grants administered by state governments, such as the FAEB and the FASSA. The preceding is an important finding because, according to evaluations and audits that have been made of such funds, there is room for improvement with respect to the transparency, accountability and oversight of state-level spending.

Based on this budgetary analysis, it is possible to identify some future priorities for research as to how the investment made affects the realization, or the lack thereof, of child rights in Mexico.

One of these tasks is to encourage contribution funds and other funds managed by state authorities to conform to the standards that apply to programs subject to operating rules (for example, that they are required to publish detailed information on the use of resources and have public rolls of their beneficiaries); This would be a substantive contribution to improved, more transparent spending.

Transparency and accountability in the exercise of public spending at all levels of government are particularly relevant, given that funds from contributions administered by state governments are one of the main mechanisms for programs serving children and adolescents. And, in addition, these funds dominate financing of the two subjects with greatest budgetary importance for this segment of the population: health and education.

While some provisions recently introduced by the Chamber of Deputies in the Decree of the Federal Expenditures Budget for 2011 are aligned with this objective, much remains to be done.

The results of this study are especially relevant, because they provide information on how the budget is exercised, which, as mentioned, is very important for guaranteeing the rights of children and adolescents. But while it is essential to make accurate information on the amount and management of resources available, it is also necessary for different stakeholders, such as academia and civil society, as well as governments, to join the discussion of this issue in order to delve into another crucial concern - the quality of spending.

To this end, it would be desirable for the budget directed to fulfil child rights to be labeled and easily identifiable, as is done for other segments of the population or interests such as indigenous groups, gender or resources for rural areas. This type of earmark that identifies the budget allocated to children and adolescents would make it possible to track actions designed to

promote the development of children and adolescents over time. Greater involvement of society in monitoring the exercise of the budget allocated to children and adolescents would promote increased efficiency and more equitable distribution, essential steps in upholding the rights of all children and adolescents in Mexico.

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**Appendix: Results by year (2008-2011)**

This appendix contains the multidimensional breakdown of expenditures identified by year (2008-2011), considering the rights of children, the themes and the four levels of investment specificity. The detail by sub-theme is available at [www.infoninez.mx](http://www.infoninez.mx) in the module entitled "Social Investment and Childhood."

**Table A. Breakdown by group of child rights, themes and investment specificity, 2011**

Group of child rights	Themes	Expenditure Total (millions of pesos)	% of the Expenditure Total	Specific Subtotal (millions of pesos)	% of the Theme	% of the Level of Specificity	Agent Subtotal	% of the Theme	% of the Route	Expanded Subtotal (millions of pesos)	% of the Theme	% of the Route	Public Goods Subtotal (millions of pesos)	% of the Theme	% of the Route
	Health	287,833.68	35.10	109,516.00	38.05	20.84	172,854.40	60.05	75.47	0.00	0.00	0.00	5,463.28	1.90	9.47
	Housing and infrastructure	1,293.05	0.16	1,293.05	100.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Right to survival	Food and nutrition	40,785.59	4.97	17,902.78	43.89	3.41	22,024.53	54.00	9.62	858.28	2.10	11.25	0.00	0.00	0.00
	Social assistance	26,753.26	3.26	13,381.25	50.02	2.55	12,965.17	48.46	5.66	21.85	0.08	0.29	384.99	1.44	0.67
	Subtotal	356,665.59	43.50	142,093.08	39.84	27.04	207,844.10	58.27	90.74	880.13	0.25	11.53	5,848.27	1.64	10.14
	Education	388,876.33	47.43	376,588.90	96.84	71.65	11,008.49	2.83	4.81	640.33	0.16	8.39	638.60	0.16	1.11
	Sports, recreation and culture	5,368.34	0.65	1,500.70	27.95	0.29	61.625	1.15	0.03	0.00	0.00	0.00	3,806.02	70.90	6.60
Right to development	Urbanization and regional development	60,151.03	7.34	763.29	1.27	0.15	9,631.20	16.01	4.20	2,455.76	4.08	32.18	47,300.77	78.64	82.01
	Subtotal	454,395.70	55.42	378,852.90	83.38	72.08	20,701.31	4.56	9.04	3,096.09	0.68	40.57	51,745.40	11.39	89.72
Right to protection	Protection against abuse, violence, exploitation and discrimination	8,755.16	1.07	4,609.79	52.65	0.88	490.07	5.60	0.21	3,655.30	41.75	47.90	0.00	0.00	0.00
	Subtotal	8,755.16	1.07	4,609.79	52.65	0.88	490.07	5.60	0.21	3,655.30	41.75	47.90	0.00	0.00	0.00
Right to participation	Mass media communication	119.47	0.01	27.53	23.05	0.01	8.360	7.00	0.00	0.00	0.00	0.00	83.572	69.95	0.14
	Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal	119.47	0.01	27.54	23.05	0.01	8.36	7.00	0.00	0.00	0.00	0.00	83.57	69.95	0.14
<b>Total</b>		<b>819,935.91</b>	<b>100</b>	<b>525,563.31</b>	<b>64.10</b>	<b>100</b>	<b>229,043.85</b>	<b>27.93</b>	<b>100</b>	<b>7,631.52</b>	<b>0.93</b>	<b>100</b>	<b>57,677.24</b>	<b>7.03</b>	<b>100</b>

Note: Due to rounding, the percentages may not sum to 100.

Source: Authors' calculations based on PEF 2011.

Table B. Breakdown by group of child rights, themes and specificity of investment, 2010

Group of child rights	Themes	Expenditure		% of the Total Expenditure	Direct		% of the Theme	% of the Level of Specificity	Agent		% of the Theme	% of the Route	Expanded		% of the Theme	% of the Route	Public Goods	
		Total (millions of pesos)	% of Total		Subtotal (millions of pesos)	% of Theme			Subtotal (millions of pesos)	% of Theme			Subtotal (millions of pesos)	% of Theme			Subtotal (millions of pesos)	% of Theme
Right to survival	Health	268,952.24	34.41	101,702.50	37.81	20.35	162,510.00	60.42	76.28	0.00	0.00	0.00	4,739.74	1.76	7.64			
	Housing and infrastructure	1,484.26	0.19	1,484.26	100.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Food and nutrition	35,992.06	4.60	15,804.51	43.91	3.16	19,333.19	53.72	9.08	854.36	2.37	12.26	0.00	0.00	0.00	0.00	0.00	
Right to development	Social assistance	29,087.50	3.72	17,413.16	59.86	3.48	11,312.63	38.89	5.31	22.14	0.08	0.32	339.57	1.17	0.55			
	Subtotal	335,516.07	42.92	136,404.43	40.66	27.30	193,155.82	57.57	90.67	876.50	0.26	12.58	5,079.31	1.51	8.19			
	Education	366,926.74	46.94	357,216.90	97.35	71.49	8,572.98	2.34	4.02	587.53	0.16	8.43	549.33	0.15	0.89			
Right to protection	Sports, recreation and culture	5,075.71	0.65	1,355.21	26.70	0.27	68.08	1.34	0.03	0.00	0.00	0.00	3,652.42	71.96	5.89			
	Urbanization and regional development	67,322.18	8.61	864.29	1.28	0.17	10,955.43	16.27	5.14	2,802.24	4.16	40.22	52,700.22	78.28	84.95			
	Subtotal	439,324.62	56.20	359,436.40	81.82	71.93	19,596.49	4.46	9.20	3,389.77	0.77	48.66	56,901.97	12.95	91.72			
Right to participation	Protection against abuse, violence, exploitation and discrimination	6,793.82	0.87	3,820.01	56.23	0.76	273.33	4.02	0.13	2,700.49	39.75	38.76	0.00	0.00	0.00			
	Subtotal	6,793.82	0.87	3,820.01	56.23	0.76	273.33	4.02	0.13	2,700.49	39.75	38.76	0.00	0.00	0.00			
	Information	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Total	Mass media communication	87.80	0.01	24.42	27.81	0.00	7.46	8.50	0.00	0.00	0.00	0.00	55.91	63.69	0.09			
	Citizen Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	Subtotal	87.80	0.01	24.42	27.81	0.00	7.46	8.50	0.00	0.00	0.00	0.00	55.92	63.69	0.09			
<b>Total</b>		<b>781,722.31</b>	<b>100</b>	<b>499,685.26</b>	<b>63.92</b>	<b>100</b>	<b>213,033.09</b>	<b>27.25</b>	<b>100</b>	<b>6,966.76</b>	<b>0.89</b>	<b>100</b>	<b>62,037.20</b>	<b>7.94</b>	<b>100</b>			

Note: Due to rounding, the sum of the percentages is not necessarily equal to 100.

Source: Authors' calculations based on 2010 Public Account.

Table C. Breakdown by group of child rights, themes and specificity of investment , 2009

Group of child rights	Expenditure			Direct			Agent			Expanded			Public Goods		
	Total (millions of pesos)	% of the Total Expenditure	% of the Total	Subtotal (millions of pesos)	% of the Theme	% of the Route	Subtotal (millions of pesos)	% of the Theme	% of the Route	Subtotal (millions of pesos)	% of the Theme	% of the Route	Subtotal (millions of pesos)	% of the Theme	% of the Route
Health	247,140.64	35.15	35.79	88,447.48	35.79	19.73	154,641.10	62.57	77.45	0.00	0.00	0.00	4,052.06	1.64	8.20
Housing and infrastructure	1,329.18	0.19	100.00	1,329.18	100.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food and nutrition	26,033.92	3.70	41.49	10,802.15	41.49	2.41	14,455.00	55.52	7.24	776.77	2.98	13.63	0.00	0.00	0.00
Social assistance	19,852.89	2.82	44.21	8,777.96	44.21	1.96	10,901.86	54.91	5.46	172.41	0.87	3.03	0.67	0.00	0.00
Subtotal	294,356.64	41.86	37.15	109,356.77	37.15	24.39	179,997.96	61.15	90.15	949.18	0.32	16.66	4,052.73	1.38	8.20
Education	343,418.77	48.84	97.15	333,629.10	97.15	74.40	8,824.80	2.57	4.42	541.05	0.16	9.50	423.82	0.12	0.86
Sports, recreation and culture	3,572.77	0.51	26.21	936.53	26.21	0.21	69.05	1.93	0.03	0.00	0.00	0.00	2,567.20	71.85	5.20
Urbanization and regional development	55,018.51	7.82	1.48	815.82	1.48	0.18	10,292.74	18.71	5.16	1,702.09	3.09	29.88	42,207.86	76.72	85.41
Subtotal	402,010.04	57.17	83.43	335,381.45	83.43	74.80	19,186.59	4.77	9.61	2,243.13	0.56	39.37	45,198.88	11.24	91.46
Protection against abuse, violence, exploitation and discrimination	6,379.30	0.91	53.45	3,409.65	53.45	0.76	464.84	7.29	0.23	2,504.81	39.26	43.97	0.00	0.00	0.00
Subtotal	6,379.30	0.91	53.45	3,409.65	53.45	0.76	464.84	7.29	0.23	2,504.81	39.26	43.97	0.00	0.00	0.00
Information	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mass media communication	424.06	0.06	59.53	252.46	59.53	0.06	6.567	1.55	0.00	0.00	0.00	0.00	165.04	38.92	0.33
Citizen Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	424.06	0.06	59.53	252.46	59.53	0.06	6.57	1.55	0.00	0.00	0.00	0.00	165.04	38.92	0.33
<b>Total</b>	<b>703,170.04</b>	<b>100</b>	<b>63.77</b>	<b>448,400.32</b>	<b>63.77</b>	<b>100</b>	<b>199,655.95</b>	<b>28.39</b>	<b>100</b>	<b>5,697.12</b>	<b>0.81</b>	<b>100</b>	<b>49,416.65</b>	<b>7.03</b>	<b>100</b>

Note: Due to rounding, the percentages may not necessarily sum to 100.

Source: Authors' calculations based on 2009 Public Account.

Table D. Breakdown by group of child rights, themes and specificity of investment, 2008

Group of child rights	Themes	Expenditure		Direct		Agent		Expanded		Public Goods			
		Total (millions of pesos)	% of the Total Expenditure	Subtotal (millions of pesos)	% of the Theme	Subtotal (millions of pesos)	% of the Theme	Subtotal (millions of pesos)	% of the Theme	Subtotal (millions of pesos)	% of the Theme		
Right to survival	Health	214,805.78	33.32	79,608.57	37.06	128,790.90	59.96	77.97	0.00	0.00	6,406.31	2.98	17.20
	Housing and infrastructure	993.44	0.15	993.44	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Food and nutrition	21,581.12	3.35	9,098.02	42.16	12,201.77	56.54	7.39	281.33	1.30	0.00	0.00	0.00
Right to development	Social assistance	11,974.83	1.86	3,884.20	32.44	7,787.74	65.03	4.71	0.23	0.00	302.67	2.53	0.81
	Subtotal	249,355.17	38.67	93,584.23	37.53	148,780.41	59.67	90.07	281.56	0.11	6,708.98	2.69	18.02
	Education	349,219.72	54.16	339,005.40	97.08	8,897.79	2.55	5.39	661.53	0.19	655.00	0.19	1.76
Right to protection	Sports, recreation and culture	2,596.18	0.40	460.92	17.75	43.79	1.69	0.03	0.00	0.00	2,091.47	80.56	5.62
	Urbanization and regional development	36,565.75	5.67	524,645	1.43	7,039.03	19.25	4.26	1,283.43	3.51	27,718.65	75.80	74.44
	Subtotal	388,381.66	60.24	339,990.97	87.54	15,980.60	4.11	9.67	1,944.96	0.50	30,465.13	7.84	81.81
Right to participation	Protection against abuse, violence, exploitation and discrimination	6,617.83	1.03	3,505.57	52.97	406.43	6.14	0.25	2,705.83	40.89	0.00	0.00	0.00
	Subtotal	6,617.83	1.03	3,505.57	52.97	406.43	6.14	0.25	2,705.83	40.89	0.00	0.00	0.00
	Information	9.58	0.00	4.26	44.44	5.32	55.56	0.00	0.00	0.00	0.00	0.00	0.00
Total	Mass media communication	390.58	0.06	320.58	82.08	5.70	1.46	0.00	0.00	0.00	64.31	16.46	0.17
	Citizen Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal	400.17	0.06	324.83	81.17	11.03	2.76	0.01	0.00	0.00	64.31	16.07	0.17
<b>Total</b>		<b>644,754.82</b>	<b>100</b>	<b>437,405.60</b>	<b>67.84</b>	<b>165,178.46</b>	<b>25.62</b>	<b>100</b>	<b>4,932.35</b>	<b>0.76</b>	<b>37,238.41</b>	<b>5.78</b>	<b>100</b>

Note: Due to rounding, the percentages may not sum to 100.

Source: Authors' calculations based on 2008 Public Account.



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