

# Revista de Administración Pública

The logo for the Instituto Nacional de Administración Pública (INAP) is displayed in a large, bold, black, sans-serif font. The letters are stylized, with the 'I' and 'N' being particularly prominent.

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## Presentation

For some decades now, the Mexican government has enforced policies and measures that intend to decentralize the allocation of municipal and state funds. This process has made certain levels of government renounce their tax rights and need more contributions from the federal government. This has made it necessary to analyze distribution mechanisms; which have been theoretically designed so that local governments can have a more efficient structure to collect their own income. In this sense, fiscal coordination is seen as a federal system challenge, where financial centralization and decentralization are debated.

Because of the importance of this topic, the National Institute for Public Administration has considered it worthy not only to analyze this topic from multiple perspectives on this journal, but also to examine specific approaches, policy proposals, mechanisms, responsibilities and regulatory frameworks to make the country's fiscal federalism more efficient.

Rolando Zubirán Robert's "*Finance centralization vs decentralization in a federalist system: the Mexican fiscal coordination framework*" states there are some problems in the decentralization process that have caused flaws in regional development goals; he analyzes the financial decentralization risks in relation to centralization policies, Fiscal Coordination Law and the consequences on states and municipalities regarding performance and ability to compete. Genaro Aguilar Gutiérrez shows the existing limitations of fiscal federalism's progress in our country. He states that macroeconomic stability, the return of economic growth and reduction of poverty need one specific condition: to change the Mexican fiscal system to rationalize public expenditure which would result in greater fiscal responsibilities for state and municipal levels. He compares the four existing federalisms in Latin America and thanks to public finance indicators and a mathematical model he shows the states' limited fiscal effort and concludes that there is a need to promote a Fiscal Responsibility Law. Martha Laura Bolívar Meza presents a historical vision of the fiscal federalism process and the changes it has gone through to become tax federalism; in which states not only have coordinate the way they receive and collect their income but

also how they spend it. She explains that this process lacks expenditure measurement and evaluation based on the funds that have been allocated for this purpose; programmatic goals have not really affected the economy and other specific social development results such as education and health.

Yanella Martínez Espinoza's "*Democratizing aspirations and realities in Mexico. Decentralization of public spending through budgetary item 33 (Ramo 33) in the context of alternation*" explains the decentralization of federal public expenditure through federal contributions (Budgetary Item 33 / Ramo 33) and thinks that fiscal federalism has not been consolidated due to the existence of inveterate practices inherited from centralist presidential regimes, despite political pluralism and new intergovernmental relationships. She also analyzes how public resource decentralization has been carried out in a context that has made few efforts to consolidate a more democratic fiscal federalism.

In view of the journal's central topic, the paper by José Manuel Flores Ramos titled "*Accounting harmonization process in state and municipal bodies: goals, instruments and function redefinition*" is published. It deals with governmental accounting, which has gained importance in the last few years; the regulatory and conceptual framework of governmental accounting can be applied to all public sector entities of different government levels, including autonomous ones. The central goal of said paper is analyze accounting harmonization as intergovernmental integration system, respecting principles derived from the General Governmental Accounting Law and examine new accounting instruments, the current structure and functions of states', municipalities' and the Federal District's and its territories' bodies.

INAP recognizes the importance of the contributions of these authors, which show the limitations of our federalism, achievements and assessment of proposals to make the necessary qualitative changes.

**José R. Castelazo**  
**President**