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The presentation of government financial
information with budgets of income and
expenditure on debt in the state public
administration local

La presentación de la información financiera
gubernamental con los presupuestos de ingresos y
egresos en materia de endeudamiento en la
administración pública estatal

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Resumen

Los cambios legales en las normas contables establecen cuestiones sobre la información presupuestal del Estado de la administración pública y los informes financieros. Debido a la importancia y utilidad de la preparación de la información financiera, este trabajo tiene como objetivo reflexionar sobre las cuestiones que se deben abordar para llevar a cabo la aplicación de las normas contables en el campo del gobierno local, a circunscribir los criterios de regulación financiera aplicadas por el régimen o devengo.

El estudio comenzó con una revisión de los estados teniendo en cuenta sus problemas de información financiera, para elegir como unidad de análisis no probabilística a la entidad federativa Baja California Sur con la intención de examinar con mayor precisión la información financiera y presupuestal. El estudio se realizó con el método inductivo exploratorio con un alcance descriptivo; también se realizó revisión teórica hermenéutica sobre la información financiera de la administración central y paraestatal de la entidad federativa, para tener una visión general del sector público en el estado, considerando como hipótesis central sobre la información financiera y presupuestal presentada por la entidad federativa ayuda a medir los objetivos, estrategias y prioridades de desarrollo del estado, la eficiencia y eficacia de la administración pública.

Como resultado del estudio se comprende que la información financiera y presupuestal del ejercicio fiscal 2012, los financieros analíticos de ingresos, gastos, deudas, entre otros, así como los informes de las finanzas públicas en el contexto de la contabilidad gubernamental de la administración pública estatal local aun perfilan esfuerzos para obtener dicha información, comprendiéndose que los estados financieros de la entidad de estudio están aún por dar a entender, que el compromiso de la autoridad para cumplir con las normas contables es escaso, y revelan que la eficiencia y eficacia de la administración pública es limitada.

Palabras clave: Contabilidad gubernamental, información financiera presupuestal, administración pública estatal local, deuda

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Abstract

Legal changes in accounting standards provide that State budget information public administration issues in financial reporting. Because of the importance and usefulness of preparing financial information, this research is aimed to reflect on the issues that should be addressed to carry out the enforcement of accounting standards in the field of state government, to circumscribe the financial regulatory criteria applied on the accrual basis or accrual.

The study began with a review of the financial reporting issues, to choose as the unit of analysis is not probabilistic, the federation of Baja California Sur, with the intention to review more accurately the financial and budgetary information. Exploratory inductive method was applied and the study has a descriptive scope; hermeneutic theoretical on the financial information of the central administration and parastatal federal entity was also performed, to have an overview of the public sector in the state, raising central hypothesis that the financial information presented the federal entity integrates the budget items and helps to measure the objectives, strategies and development priorities of the state, the efficiency and effectiveness of public administration.

As result of the study it includes the financial information and budget of the fiscal exercise 2012, the analytical financiers of income, expenses, debts, between others, as well as the reports of the public finance in the context of the governmental accounting of the local state public administration even outline efforts to obtain the above mentioned information, it being understood that the financial conditions of the entity of study are still to give to understand, that the commitment of the authority to expire with the countable norms is scarce, and reveal that the efficiency and efficacy of the public administration is limited.

Keywords: Government accounting, budgetary financial information, state public administration local, debt

Introduction

The process of accounting harmonization in Mexico has had a significant change in how to present financial information. This process involved the restructuring and homogeneity of the accounting standards and procedures of accounting whose purpose is accountability. The recording of transactions and financial information generated by the government accounting systems, with specific characteristics and regulations, seeking to accomplish with the principal attributes of accountability (Olais, 2013); the expectation is aligned in a single accounting system assets, liabilities, and equity based in public sector accounting standards.

The accounting harmonization is a reality that applies to states and government agencies, and represents an important advance accountability, however, further progress is the application of accounting standards as financial information and budgets revenues and expenditures in the state public administration, in terms of accountability is one area that requires innovation in accounting processes and provide better and greater efforts by government public entities.

Accounting theoretical framework of governmental accounting

For some authors (Mejía, 1981) governmental accounting standards stems from the general accounting theory and this may explain all the economic transactions that made government agencies.

At first, this accounting theory is normative, and therefore descriptive, as it prescribes what should be done and how. The theory is used to “evaluate the practice [...]” and “it can be used to develop new procedures”. Other authors consider that accounting theory “tries to explain the practice in a specific time or to rationalize the use of specific procedures” (Hendriksen, 1970), a point of view that is conducive to transparency and accountability.

Users of financial information have common interests that are concatenated with specific purposes for social benefit. The content of financial information provides users the expectation whose content will facilitate decision-making. The financial analysis carried inductive reasoning, from the established norms, according Hendriksen (1970) “the formulation of the overall objectives on financial reporting; a statement of accounting principles relating to economic,

political and sociological environment in which they must operate the accounting [...] and finally, the application of the principles to specific situations and the institution of methods and rules of procedure".

The study on user needs about financial information has been followed with the application of interpretive and behavioral methods, those has significantly influenced on the establishment of the fundamental concepts (Mancilla, 2014). The needs of users of governmental financial information involve specific and precise objectives, because government assets are transformed with the provision of services, and these should be oriented to the optimization of budgetary and financial resources for the benefit of society and distribute those benefits in a better way. To count the functions and activities of the government supports their theory of mutual funds, using eight types of funds, classified in "three groups: a) Government Funds; b) Background Owners; and c) Trust Funds; and two sets of accounts: fixed assets and long-term debt" Mejia (1981).

Goldenberg alludes control theory and the mutual funds theory when infers a taxable and accounting entity that has a chart of accounts to record the assets and rights that build the patrimony; cash, resources, liabilities, federal contributions whose record addresses the accounting and legal system; and in this sense other authors comment that the government accounting is viewed from an administrative perspective, from the accounting point, so "government accounting is a system that requires a deep study to understand it" (Cruz, 2013).

Regulations of governmental accounting

The Governmental Accounting Standards Board (GASB) the regulations of governmental in Statement No. 14 accounting also set to the standard issued The Financial Reporting Entity (1994, paragraph 9) describing how should integrate to the primary government system other components of this system. To this government parastatals will add, the central system (government secretaries and administrative government entities), and other government entities such as hospitals, schools and universities.

According to Zarate (2013), the Mexican standard is using international models "using accounting with cumulative basis, harmonized accounting and emitting organs," and according to

Esquivel (2013), the Government Financial Reporting Standard has managed the process of accounting harmonization in the three levels of government express constitutional authority to enact laws on government accounting. This infers (López, 2013) that the government financial information must integrate homogeneous minimum elements to ensure their policy and legal harmonization, which seek to establish the foundation in order to the accounting system issued financial information from public authorities and counterparts in real time.

One of the main attributes of the accounting standard is that the conceptual framework gives the issuance of financial information based on accrual (Postulados Básicos de Contabilidad Gubernamental, 2009), in other words, in accounting for transactions of revenue or expense are recognized as at the date of its completion, regardless of the date of receipt or payment (Mancilla, 2014); the basis of accounting income when actually performed and / or recorded in the corresponding assets, when there is legally the right to charge, from its collection (Postulados Básicos de Contabilidad Gubernamental, 2009). Also is convenient recognize, financially, the total transactions or quantifiable economic changes undertaken by government agencies, with cumulative basis. The importance of preparing financial information on an accrual approach that enables users of financial information more estimating the economic impact of fiscal policy of the Federal Government, recognizing the change in ownership of the goods, the actual supply services. The accounting of expense transactions will be recognized according to the date of the making, is the accounting time that reflects the recognition of an obligation to pay to third parties for the receipt of goods, services and public works contract, and the obligation arising from laws, treaties, decrees, resolutions and final judgments, regardless of payment; According to Postulados Básicos de Contabilidad Gubernamental, (2009), those of income when actually performed and / or recorded in the corresponding assets when exist, legally, the right to collect taxes, duties, products, and exploitation of public resources.

Public authorities at central and parastatal order should implement the accounting system (by computer), so register harmonically, bounded, and specifically the financial and budgetary transactions arising from public management and budget expenses, so that the accounting system generate reliable, timely, understandable and comparable for all information users maintain consistency with the budgetary information (Olais, 2013). According to the established

regulation, accounting information will be built with the base of conceptual framework to meet the needs of users of financial information, and to be interpreted by the public. Budgetary and financial linkages need to start from the budget register, from the execution of income and expenditure on public entities to disclose accounting, financial effects. The Postulados Básicos de Contabilidad Gubernamental (2009) "Accounting for budgets, as well as the equity, should follow the methodology balanced or matched records representing transactions through accounts of budget execution order to reflect the income and expenditures; and their effect on the financial position and results".

For some authors (Art. 45, Ley General de Contabilidad Gubernamental), the states and governments should provide information about its statement of financial position, the statement of changes in public finances; statement of changes in financial position; reports about contingent liabilities; accompanying notes to the financial statements; State analytical asset; analytical state debt and other liabilities (short and long term-internal and external liabilities, sources of financing, analytical statement of revenue, analytical exercise state budget expenditures) in the administrative classification, economic, and functional-programmatic; indebtedness net (funding less depreciation), the cost of financing, the cash flow that summarizes all operations and indicators of the fiscal stance, programs and investment projects (Dominguez, 2013).

The financial information generated by public agencies must publish on organized and systematic way, at least, quarterly on their Internet web sites (López, 2013), no later than 30 days after the end of the period concerned (Art. 51, Ley General de Contabilidad Gubernamental). This obligation is independent of the information required to provide congress and local legislatures.

The regulation also states that the preparation of the budget financial statements also applies to the central areas of accounting financial statements prepared and presented under the accrual basis of accounting, and this is the basis for defining the recognition in the financial statements differently.

Mechanisms of indebtedness

Public debt can be considered as a funding source to some extent may be necessary, however, in the medium and long term can have far-reaching consequences, mainly because this tool is quite used and the excessive and indiscriminate use can bring with it severe problems both excessive debt and insolvency.

In accordance with Mancilla (2011); public debt is the act of trust that exists between the government requiring cash for their projects and society with savings and has availability to lend in exchange for future returns. Therefore, public debt is closely linked to the process of economic development, mainly by the ability of the states to pay the debt level acquired. Hence, the state must be based on the Ley de Ingresos, the expense budget and the Ley de Deuda Pública, to define and analyze the financial needs and schedule their financing requirements and above all, to see how best way to carry them out, as long as it is attached to the current legislation.

The constitutional article number 117 paragraph VIII provides, among other things, that states and municipalities cannot incur obligations or loans except where intended for productive public investments, including those who develop decentralized agencies and public enterprises, according to the bases legislatures established in law and the concepts and up to the amounts that they set annually in the respective budgets. The executives report it when they show their public account.

So, in Mexico traditionally used to finance investment projects through loans acquired with commercial banks and development banks, public debt was guaranteed by the federal government as a whole was acquired. Since 1978 the debt market operation began, with the Treasury Certificates first issued. In 1991 with the financial reform began conducting a review and relevance to make a change to the legislation for states and municipalities also may issue securities for their own financing, ensuring not only with federal funds, also with their own incomes. Currently, the public debt securities are financial instruments issued by the government in order to finance public expenditure; these instruments are CETES, BONDES, TESOBONOS, Ajustabonos and more recently UDIBONOS¹ (Mancilla and Plascencia, 2014).

¹ These acronyms are by their nomenclature in Spanish.

States and municipalities attract resources through its own revenues or through federal grants², both of which may be loan guarantee, however, this amount of money usually is not enough, which is used to have other financing options to carry out their social works. For Villa (2009), which has encouraged the private sector to participate with more emphasis, is the lack of budgetary resources, which the private sector participates as a saver or investor acquiring an instrument issued by the Government, provided it is in the current law of the state or municipality.

Now a days, states and municipalities have various forms of financing, whether for infrastructure or public services, and one of those ways³ is the stock and bank debt. The most used mechanisms of indebtedness are anticipated borrowing federal transfers, revolving funds, federal credit programs, unsecured and secured public debt, the latter being where they performed the placement of instruments in the stock market, the most common are stock and ordinary participation certificates, giving as security of payment own future income of each state or municipality and in the case of default, the Federation could deal with those debts through the Secretaría de Hacienda y Crédito Público.

Villa (2009) notes that the amount of future income of states that are backing the securities debt are tax payroll, tax on new cars, vehicle ownership and contributions for improvement; with regard to the municipalities are property taxes, water rights and contributions for improvement.

Method

Exploratory inductive method was applied with a descriptive scope; consisted of a hermeneutics review (Alvarez, 2006) on the financial information of the central government and parastatal of the thirty-two states of the country. Each state was revised considering their local geographical and financial information to choose the unit of non-probabilistic analysis, federative entity fewest municipalities, intending to check more precisely the budget financial information.

² States and municipalities are heavily dependent on the ability of federal government revenue, which implies lower budget flexibility. For further details see Mancilla Rendón (2011).

³ Other ways to obtain resources are federal transfers, own income, trusts, among others.

The aim of this research is to examine the financial information of Centralized Public Administration and Parastatal state of Baja California Sur posing as central hypothesis that Baja California Sur and its Central Administration and Parastatal reported financial and budgetary information. The research design was formed with the collection of data to analysis; it is a transactional study on a non-random sample (Hernandez, 2006). Financial and budgetary information of fiscal report of 2013 was revised, the notes to the financial information, analytical statements of income, expenses, debt, among others, as well as reports of public finances, within the framework of governmental accounting. The purpose of the study of financial reporting is to know if centralized state public administration and parastatal reported financial information for purposes of transparency and accountability as required by the Ley de Contabilidad Gubernamental, for reflect on the issues that need to be addressed in order to carry out the implementation of accounting standards in the field of local government, to limit the financial regulatory criteria applied by the regime or accrual.

It is not the purpose of this document to know the economic and social impact of the financial data that were studied in the presentation of financial and budgetary reports of public entities of government. The purpose of this research was to determine the fulfillment of the centralized public administration and state-owned entities about presentation reports on the basis of the accounting rules that requires the Ley de Contabilidad Gubernamental y Transparencia to know the efficiency and effectiveness of the Administration he published with the application of resources.

Results

Baja California Sur is one state that has a territorial area of 73,475 square kilometers and is considered one of the youngest entities in the country. This state has a total population of 637,065 inhabitants spread over five municipalities: Comondú, La Paz, Loreto, Los Cabos and Mulegue. In 1974 Baja California Sur was promoted to Federal Territory to "Free and Sovereign State".

The Centralized State Public Administration and Parastatal is formed with the institutions of the Departamento General del Ejecutivo, Secretaría General de Gobierno, Secretaría de Turismo, Secretaría de Salud, Secretaría de Planeación Urbana e Infraestructura, Secretaría de Promoción y

Desarrollo Económico, y la Contraloría General del Estado, Secretaría de Pesca y Acuacultura, Secretaría de Educación Pública, Secretaría de Finanzas, Oficialía Mayor de Gobierno, Procuraduría General de Justicia, el Desarrollo Integral de la Familia, and Secretaría del Trabajo y Previsión Social. It also considers the Sub Secretaría de Seguridad Pública, Comisión Estatal de Agua, Instituto Estatal Electoral, Instituto de Transparencia and Acceso a la Información Pública. Financial information of each of the entities as the statement of financial position was revised; the income statement; the state of variation in public finances; the statement of changes in financial position; and notes to the financial statements of public administration and other departments and agencies of state government that has public information.

It was found that not all institutions of Central Public Administration and Parastatal publish financial information as required by the Ley General de Contabilidad Gubernamental and Ley de Transparencia. The financial and budgetary information recently published is from the months of September and November 2013. In more serious cases, the last publication corresponds to the year 2011. In others, the website is under construction and it is concluded that the information is not available.

In Figure 1 it can be read the degree of compliance that has institutions of central state public administrations being understood such that the judiciary is not available some form of financial information, as well as Secretaría de Planeación Urbana e Infraestructura, Secretaría de Promoción y Desarrollo Económico, Procuraduría General de Justicia, and Desarrollo Integral de la Familia. The legislature only published a statement of income and expenses, whose validity is not for the provided by law. The Secretaría de Salud also issues untimely and insufficient financial information, such as Oficialía Mayor de Gobierno, Subsecretaría de Seguridad Pública, Comisión Estatal de Agua, and Instituto Estatal Electoral.

Figure 1. Accounting Information Basis, Ley de Contabilidad gubernamental year 2013

	Statement of Financial Position Income Statement in Public Finances Statement of Changes in Financial Position Report Increase in Equity Financial Statement Notes Budget Information						
Poder judicial	NA	NA	NA	NA	NA	NA	
Poder legislativo			X				
Secretaría de turismo		N	N	N	N	N	N
Secretaría de salud		X	X				X
Secretaría de planeación urbana e infraestructura			NA	NA	NA	NA	NA
Secretaría de promoción y desarrollo económico			NA	NA	NA	NA	NA
Contraloría general del estado		N	N	N	N	N	NA
Secretaría de pesca y acuacultura			N	N	N	N	N
Secretaría de educación pública		N	N	N	N	N	N
Secretaría de finanzas		P	P	P	P	P	P
Oficialía mayor de gobierno		X	X	X	X	X	X
Procuraduría general de justicia		NA	NA	NA	NA	NA	NA
Desarrollo integral de la familia		NA	NA	NA	NA	NA	NA
Subsecretaría de seguridad pública		X	X	X	X	NA	NA
Comisión estatal de agua		X	X	X	X		
Instituto estatal electoral		X	X	X	X	X	
Instituto de transparencia (1)							

Source: Own elaboration based on information published by the official websites of the state public administration, Article 51, Ley General de Contabilidad Gubernamental.

P: Publish

N: No publish

X: Published financial information post dated

NA: Not available

(1): Publish the information, however no facilitates understanding by presenting short and generally.

Note: The financial information was recovered in January 2014. The budget financial information was recovered in April 2014.

Due to the requirement established by the Ley de Contabilidad Gubernamental, the Central State Public Administration and Parastatal about compliance publish the financial and budgetary information, needless to say, that in addition to these institutions, other governmental entities that are in default and do not have financial information published on websites found, these are Secretaría de Turismo, Contraloría General del Estado, Secretaría de Pesca y Acuacultura, Secretaría de Educación Pública, in such a way that only the Secretaría de Finanzas meets the requirement established in the Ley de Contabilidad Gubernamental.

For purposes of this research, it is understood that the hypothesis could not be verified because the government entities that make up the Central Public Administration and Parastatal not publish financial and budgetary information corresponding to fiscal year 2013.

Discussion or Conclusion

The government accountability involves integrating the annual financial and budgetary accounts to meet tax revenues, budget expenditures, assets, liabilities, indebtedness, among other issues, that have been made based on accrual during the same year all entities of the central state public administration and parastatal. The financial information of government accounts should show the figures and numbers in real time. The cumulative financial and budgetary information based on accrual allows showing the deficit based on the annual taxable income. This information presents the financial resources of the government and its liabilities. It sets the state net debt, non-financial assets. It also considers cash flow, identifying the source of cash that is generated during the operation and implementation of effective investments in fixed assets or financial instruments.

With the theory of mutual funds and descriptive commands, the notes to the financial and budgetary statements should provide information on topics that establish the budgetary laws themselves that should meet the objectives proposed in the development plan of government, actions that are expected by citizens and users of financial information; by investors, by scholars of public finances, and senior officials interested in the proper distribution of public resources.

The constitutional principle embodied in article 74 subsection IV fourth paragraph, is an exclusive power of the Cámara de Diputados reviewing the public account. The constitutional provision shows that the Ley Orgánica about financial mayor accounting establishes which authorizes Treasury to review the public account. In this context, it is essential that all three orders of government concatenated with government entities to uniform accounting system that works for transparency and accountability.

Whereas the financial and budgetary information supplied by the federal entity helps users information to measure the objectives, strategies and development priorities of the state as well as the efficiency and effectiveness of public administration, the fact that public entities do not

submit financial and budget information related to tax and non-tax revenues, information on their earnings they perceived federal participation in a fiscal year, the list of the expenditure budget to disburse the needs of public spending and a financial and budget of indebtedness report, to mention some of the reports that government entities are required to submit, in the first instance leads to accept that the expenditure is disbursed accordance with the facts that are being made without subduing.

Is a civic responsibility to be aware of the management of public resources that governments apply and how they apply it. It is an obligation of municipal, state, and federal government, and public entities, the transparency and accountability, and is a human right the access to information that includes request, research, broadcast, seeks and receive information. All the information generated, obtained, acquired, processed or held by the obligors is public and accessible to anyone; for this reason the State ensure effective access to information held by any entity, authority, agency of the executive, legislative and judicial branches, autonomous organizations, political parties, trusts and public funds; as well as any physical person, legal entity or union who receives public resources and to exercise or perform acts of authority in the area of the Federation, States and Municipalities. For this to take place, it is necessary to make integral financial reports to identify the assets of the State, as well as their properties, rights and obligations, in other words, the level of indebtedness and budgetary reports that reveal the information that spend, how much spent and who spends public resource. Only the content of the financial and budgetary information issued by the public sector will contain the actual and real data that the government or the federal entity disbursed.

With the lack of financial and budgetary information prepared with accounting basis it is to understand that public finances has no accountability in the context of governmental accounting and public administration state also has no a commitment to meet accountability standards that explain how the budget is spent, and it is necessary that the authority understands that there is a commitment with the society of transparency and accountability under the Constitution, prepared with accounting standards that allows to measure the goals outlined in its period of government, measuring the strategies used or modified to define the development priorities of state.

In preparing financial and budgetary information without financial regulations leads to continue generating the accounts of the person, entity or federal, state or local government, with personal criteria, showing what they want to be displayed and thereby promoting the opacity of information and inefficiency and ineffectiveness of government to manage public resources.

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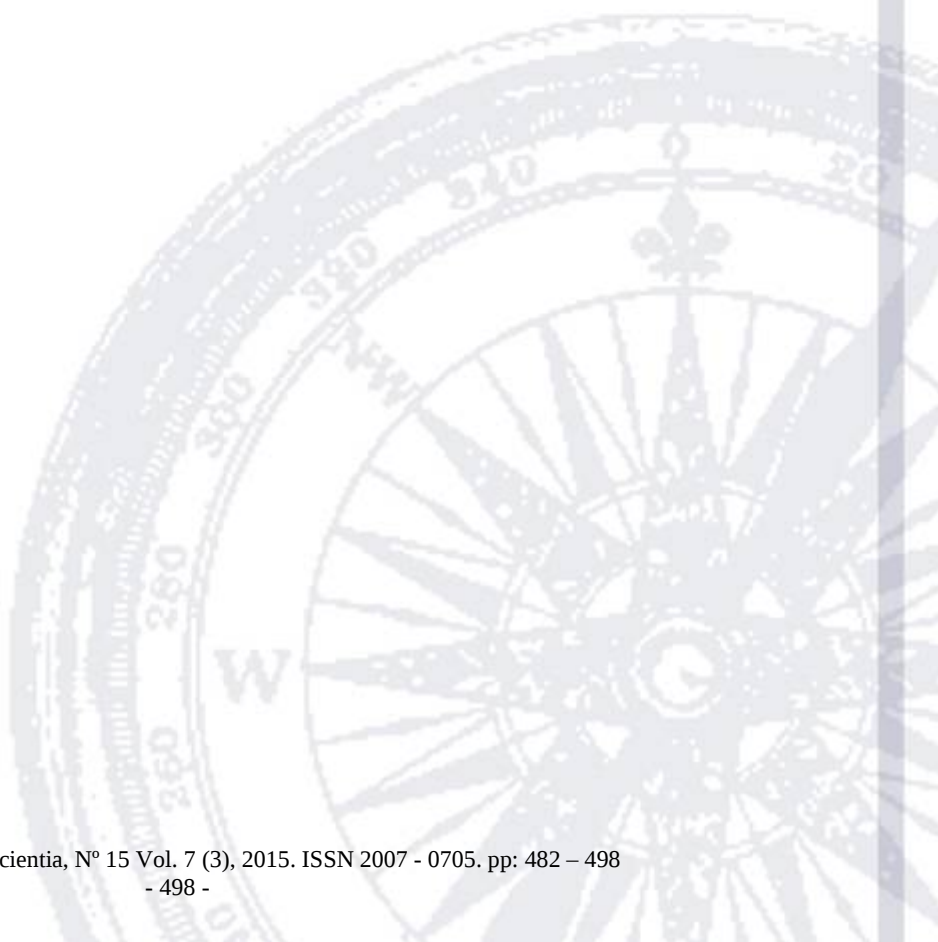
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