



TECHNIUM
SOCIAL SCIENCES JOURNAL

www.techniumscience.com



Vol. 69/2025
A New Decade for Social Changes

PLUS
COMMUNICATION P



International
Communication & PR

Revenue Forecast and Public Expenditure Budget in a Mexican Municipality

Nicolás Guadalupe Zúñiga-Espinoza, Alfonso Reyna Parra

Universidad Autónoma de Sinaloa

nicozul@uas.edu.mx, alfonso-reyna23@hotmail.com

Abstract. This review of budgeted revenue and public expenditure figures for the municipality of Culiacan, Sinaloa, Mexico, through the different revenue collection and expenditure implementation instruments corresponding to the 2023-2024 biennium, specifically analyzes comparative figures of the public resources to be exercised by governmental authorities. Collecting local revenues and deciding how to spend those resources has its benefits as well as consequences. Therefore, this paper proposes indicators for the public management of the budget of this municipality in northwestern Mexico.

Keywords. Budget, Revenues, Expenditure, Fiscal Coordination, Transparency

Introduction

Budgeting, according to the Royal Academy of the Spanish Language (RAE, 2024), "is to compute the income or expenses resulting from a public or private business". Under this premise, every year, private or public economic units estimate the income they will obtain and make a planning to execute the expenditure.

Making use of planning instruments is relevant for public finances. Therefore, public administration experts argue that "strategic planning is not only a technical procedure, but its success depends on the connection of people, processes and plans" (Bert, et al, 2024:1). Municipalities elaborate their Municipal Development Plan, in which the fiscal policy program is included, but, as these authors say, the important thing is that public finance employees must be able to connect with their work plan and planning processes for spending and tax collection.

In Mexico, Planning for development is a mandatory action for the three levels of government. Article 26 of Mexico's Political Constitution establishes that "the State shall organize a democratic planning system for national development that provides solidity, dynamism, competitiveness, permanence and equity to the growth of the economy for the independence and political, social and cultural democratization of the nation" (CPEUM, 2024:28). Taxpayers and public finance employees should participate in this democratic planning because the development plan should not only be rhetoric, but also follow-up, modification and compliance with the programs to which each agency is committed. Otherwise, poor management of public revenues and spending is easily perceived by the population.

It is worth mentioning that taxes and public spending are used in this country because section IV of Article 31 of the Political Constitution of the United Mexican States (CPEUM) establishes that it is the obligation of Mexicans to "Contribute to public spending, both of the Federation and of the States, Mexico City and the Municipality in which they reside, in a proportional and equitable manner as provided by law" (CPEUM, 2024:44).

Thus, the taxes and expenditures of the municipalities are two instruments of fiscal policy. Both make up the budget, which is "The annual statement in which the government's expenditures and tax collection are stipulated" (Parkin, 2018:730). Mexican municipalities are orphaned of a taxing power or authority to create and approve taxes, i.e., they do not possess "capacity to unilaterally impose on individuals tributes aimed at covering public spending" (Carrasco Iriarte, 2013:601).

In Brazil is the opposite; the municipalities do have this power. "According to the principle of autonomy, local entities may freely exercise their tax competence to institute and collect their taxes and to apply their revenues" (Calvacante, 2006:74). In line with Finot (2005) "local autonomy depends on the capacity to generate its own revenues". Thus, Brazilian municipalities enjoy greater autonomy than their Mexican counterparts.

Evidence shows that "property taxes finance local public goods; changes in such taxes are often accompanied by changes in the services provided" (Fraenkel, 2024: 2). The above is closely linked to the performance of a government's revenue law. In tune with the above, "tax structures in democratic systems are complicated and have implications" (Winer, Ferris, 2022:1). Therefore, when the revenue forecast is not met, it will be necessary to cut public spending.

The population has a tax morale to meet its tax burden. There is evidence that "men are less likely than women to feel guilty about not paying taxes, while taxpayers in rural settlements feel more obligation to pay their taxes than those living in urban settlements" (Hauptman, et al, 2024:2). In addition, "people who value equity prefer government provision of public services rather than private provision. From simple services such as street maintenance to more complex ones such as health care" (Piatak, Jaclyn and Colt Jensen, 2024:1). Public services cannot be eliminated even if there are cuts in the spending budget.

Some authors such as Zarahi and Kaliaman (2023:1) "emphasized that individual and job design-related factors as the main antecedents of work engagement in the public sector." It is therefore important for municipalities to have well organized human resources working in local public finance. "In developing countries, it is common for national and local governments to jointly contribute to local public services" (Bello-Gomez, 2023:6). In Mexico, for example, the three levels are concurrent in the provision of public safety and health services.

In recent years, it has been observed that municipal governments are more interested in economic activity; those who study the performance of public economies argue that "what people think about how the State should carry out its financial operations is strongly influenced by their political ideology" (Rosen, 2008:1). A mayor, for example, may propose to the City Council a change in the spending budget and set aside the construction of a park to allocate the resources to a sanitary drainage project for a sector of the population that is experiencing sanitation problems and demands solutions. Spending can also be redirected to increase fiscal resources for public safety programs in the face of increased violence by criminal groups.

It is worth mentioning that such decision will not be exempt from the political ideology of his party and the interests of organized groups that dispute the control of budgets so that the works do not cost them. It is true that decentralization provides a larger budget for subnational governments, but it represents a danger because "politicians and bureaucrats establish

relationships with local interest groups" (Tanzi, 1995:211). This last attitude adopted by taxpayers of not "contributing voluntarily to the financing of public goods is called the stowaway problem" (Stiglitz,2000:153).

In this sense, tax authorities must assert their tax powers to generate good dividends from their taxes. Therefore, "if they impose a certain tax effort on their citizens and act with a certain degree of efficiency in tax management" (Cordero, et, al, 2019:76), their public finances can be healthier. Of course, a relevant premise will continue to be that municipal public accounts are not only transparent, but that they are available in a timely manner on the websites of municipal governments and the governmental entities that audit them.

Regarding public spending, some authors show that mayors "are adopting numerical deficit and debt targets, so they should explore mechanisms to minimize the impact of reducing spending on capital projects, as it may be counterproductive for long-term fiscal sustainability" (Ke Laiyang, Liu Shiqin, 2023: 1). Following these authors, it can be stated that infrastructure works should be promoted, but public debt should be properly managed so as not to inherit a heavy burden to future generations.

Finally, this literature review takes up what Slemord (2024:11) mentions, who asks "how can the formulation of fiscal policy in a country be used to make use of the evidence on facts and parameters of the theory of optimal taxation? This leads us to formulate the qualitative research question of this paper, how has the budgeting lines of revenue and public expenditure of the municipality of Culiacan evolved in the period 2023-2024?"

Method

To carry out this research, the qualitative method was used. For this purpose, descriptive work and analysis of documents were consulted, through which materials on municipal tax policy, review of scientific articles on the subject under study, among others. By means of the non-participant observation technique, in field work, it was possible to learn about the process carried out by municipal employees to collect tax payments and other concepts made by taxpayers of the municipality.

It is worth mentioning that this collection chain involves everything from the cashiers at the counter of the public finance collection offices to the steps taken by taxpayers to obtain discounts, both with the treasurer and the municipal president. Of course, a relevant role is also played by the operational personnel who carry out the process of notifying delinquent taxpayers of their debts (Non-Participant Observation Technique, May 2024).

To develop this work, it was necessary to be guided by the research question: How has the budgeting of income and public spending of the municipality of Culiacan evolved for the period 2023-2024? To answer this question, it was necessary to extract data from the Municipality's Revenue Law and Expenditure Budget, both corresponding to the 2023-2024 period. Although it is budgeted information, and not exercised, it is useful because the estimate is made based on the historical collection that the municipality of Culiacan has had in recent years. By means of such data, it is possible to illustrate the taxpayer, or any other individual or legal entity interested in the destination of public finances, that it is possible to promote better practices for citizen oversight and accountability.

Subsequently, we proceeded to develop a comparative analysis of forecasted revenues and budgeted expenditures for the year 2024 versus 2023. With respect to revenues, the analysis covers total taxes, urban property tax, rustic property tax, duties, products and benefits. Of course, participations (unconditional transfers) and federal contributions (conditional transfers)

were also compared; both sources are derived from the Fiscal Coordination Agreement between the Federation and the Federal Entities.

On the public expenditure side, the analysis includes personal services, materials, supplies, general services, transfers, allocations, subsidies, other aid, personal property, real estate, intangible property, public investment and public debt. Revenues are paid by the taxpayers of Culiacan who go to the municipal government's Treasury, pay online, at the city's banks or at mobile booths (established during the Cov-Sar19 pandemic) where people with disabilities and senior citizens are assisted. These own resources plus the transfers received from the other two levels of government and, if necessary, income from indebtedness, are used to finance public spending.

Empirical evidence

As of September 9, 2024, the municipality of Culiacan is facing high levels of inter-cartel violence that is impacting the population, the local economy and municipal public finances. This situation is already putting pressure on public security spending. This has repercussions on the changes that need to be made to the public spending budget, although this is not the main issue addressed here. In reference to the analysis to be developed, in this section of empirical evidence, public finance scholars know that Mexican municipalities send their Revenue Law to local legislatures to debate, discuss and, if necessary, approve this instrument of fiscal policy so that the municipal president and treasurer, of the respective local government, have powers to effectively collect their own revenues¹ and, of course, be able to receive the fiscal transfers that correspond to them in each fiscal year. This Sinaloa municipality enjoys an administrative organization that allows it to implement, each year, the Revenue Law that is discussed and approved by the local legislature.

Municipal public administrations, as is the case of the one addressed in this article, although they collect 37 cents of every peso they spend from their own revenues, their budget is complemented with 63 cents from fiscal transfers received from the federation, through the Secretariat of Administration and Finance of the Government of the State of Sinaloa. The above is shown in Table 1. For example, the reader can see that, in the current year 2024, of the 4,813 million pesos to be spent, 37%, that is, 1,798 million pesos will be financed with its own income and the remaining 3,14 million pesos will come from federal transfers. This complements the spending budget for Culiacan. Most of the financing comes from the central government because that is the way the fiscal coordination system is designed in this nation, that is to say, there is a high concentration of taxes by the federal government.

Table 1. Own Revenues and Federal Transfers for Culiacan

Municipality of Culiacan				
Budgeted Revenues for the years 2023 and 2024 (Millions of pesos)				
Concept	Year			Percentaje
	2023	Percentaje	2024	
Revenues	1,697.0	37%	1,798.9	37%

¹ If by some mistake, in the Revenue Law initiative sent to the Congress of the State of Sinaloa, a concept was omitted, for example, a tax on advertisements and commercial publicity, this cannot be collected by the tax authorities.

Federal Transfers	2,900.2	63%	3,014.4	63%
Total	4,597.2	100%	4,813.3	100%

Source: Prepared by the author based on Revenue Laws for 2023 and 2024.

It is worth mentioning that the estimates for the municipality of Culiacan's own revenues are calculated based on seasonal statistical information of the historical collection; on the other hand, the resources obtained from fiscal transfers are based on the Municipal Participation Fund formula described in articles 2 and 3 of the respective legal regulation (Ley de Coordinación Fiscal del Estado de Sinaloa, 2023:2) and the agency responsible for its annual calculation is the Subsecretaría de Ingresos del Gobierno del Estado de Sinaloa, in accordance with the evolution of the Participating Federal Revenue (RFP) administered by the Secretaría de Hacienda y Crédito Público (SHCP).

Analysis of budgeted revenues and expenditures

The revenue forecast is a tool prepared by the technical staff of the municipality's Revenue Department and serves as an approximate reference, a proxy variable, of the number of resources that the municipality of Culiacan will receive, in this case for the years 2023 and 2024. The aforementioned Revenue Law is fed by three sources: own revenues, transfers and indebtedness. The latter is less recurrent. Own revenues are estimated by local tax officials, while conditional and unconditional transfers are calculated by the Ministry of Finance and Public Credit (SHCP).

Table 2 shows that the budgeted taxes for the year 2024 amounted to one thousand 79 million pesos, 5% higher than the one thousand 29 million pesos for the fiscal year 2023. Regarding the urban property tax, the forecast advanced from 601 to 615 million pesos, estimating a growth of 2%; on the other hand, the rustic property tax will have a 45% drop, so the collection will be affected by dropping from 80 to 44 million pesos. This budgeting, with a downward trend, occurred because the prices of white corn, which is produced in Sinaloa, fell during the 2022-2023 agricultural cycle and the same is foreseen for the 2023-2024 agricultural cycle, which has been affecting farmers' income and has an impact on the local economy.

One of the contributions, whose taxable base also falls on the value of buildings and land, is the acquisition of real estate, whose collection behaves according to the behavior of the economic cycle, its rise and fall. In this item an increase of 22% is forecasted, expecting that the resources collected in the municipal treasury, for this concept, will increase from 338 to 411 million pesos this year, with respect to 2023.

In accordance with the study of tax law, this municipality of Culiacan is responsible for collecting income from the rights it provides to citizens. To mention some of them is the issuance of favorable opinion letters granted by the municipal authority for the sale of alcoholic beverages. In this sense, in this line of rights it is forecasted to collect, in the current year, 217 million pesos, a figure 7% higher than expected for fiscal year 2023.

On the other hand, revenues to be obtained from products will be 159% higher for the current fiscal year, increasing from 16 to 42 million pesos. Regarding the last item included in own income, called benefits (benefits), 3% more resources are expected for the year 2024, going from 448 to 459 million pesos, that is, an additional 11 million pesos.

Table 2. Budgeted Revenues for years 2023 and 2024

Municipality of Culiacan				
Budgeted Revenues for years 2023 and 2024 (Millions of pesos)				
Concept	Year		Variation	
	2023	2024	Absolute	Percentage
Taxes	1,029.5	1,079.3	49.8	5%
Urban property tax	601.7	615.3	13.6	2%
Rustic property tax	80.8	44.1	-36.7	-45%
Real estate acquisition tax	338.7	411.7	73.0	22%
Fees	203.0	217.5	14.5	7%
Products	16.3	42.2	25.9	159%
Proceeds	448.2	459.9	11.7	3%
Federal participations	1,828.5	1,911.5	83.0	5%
Federal contributions	1,071.7	1,102.9	31.2	3%

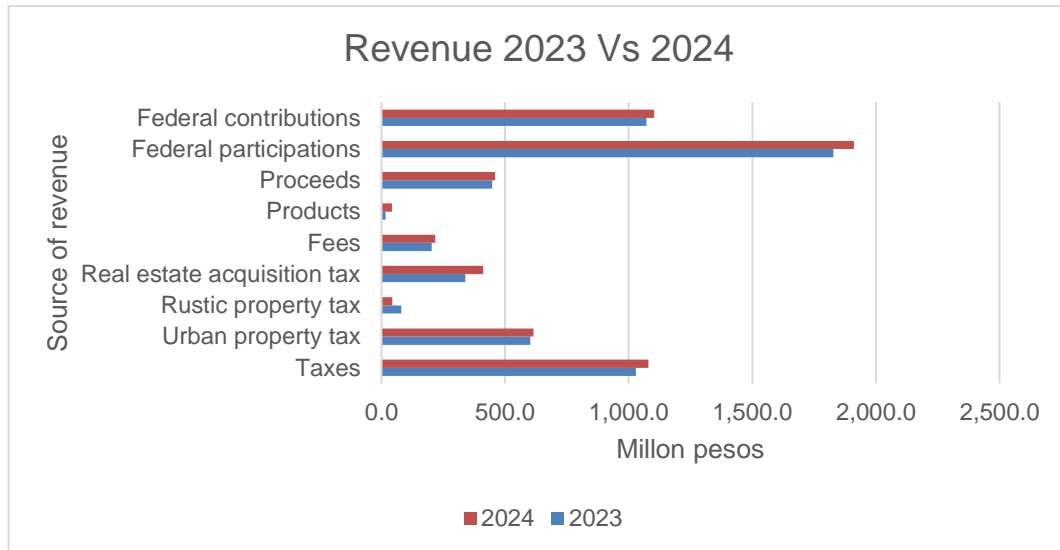
Source: Revenue Laws of the municipality of Culiacan for fiscal years 2023 and 2024.

Regarding non-conditional transfers², for the year 2024, 1,911 million pesos will be obtained, a figure 5% higher than the 1,828 million pesos estimated for the year 2023. Regarding conditional transfers³, the municipality of Culiacan estimates to collect one thousand 102 million pesos, a figure 3% higher than the one thousand 71 million pesos expected for 2023 (see Graph 1).

² In the language of research, this is how federal participations are known

³ Refers to federal contributions

Graph 1. Municipal Budgeted Revenues



Source: Prepared by the author with data from Table 2

Each year, the Municipal Treasury's Expenditure Department is responsible for coordinating the preparation of the Expenditure Budget. The Revenue Department is responsible for preparing the draft of the Revenue Law, which is submitted to the local legislature for discussion and approval. The Expenditure Budget is different since it is discussed and approved inside the *Salón de Cabildos* (Council Hall) of the Municipal Palace. This is because the third paragraph, clause c, section IV of article 115 of the Constitution mentions that:

The legislatures of the States shall approve the income laws of the municipalities, review and audit their public accounts. The budgets of expenditures will be approved by the municipalities based on their available income, and must include in the same, the detailed tabulators of the remunerations received by the municipal public servants, subject to the provisions of Article 127 of this Constitution (*Constitución Política de los Estados Unidos Mexicanos, última reforma publicada DOF 22-03-2024, p.116*). (Political Constitution of the United Mexican States, last reform published in the DOF, Official Gazette of the Federation).

In the preceding paragraph, it is clearly stated that the Revenue Law must be approved by the Local Legislature, while the Expenditure Budget is approved by the City Council. Article 13 of the Municipal Government Law of the State of Sinaloa mentions that "The City Council, as the governing body of the municipality, is made up of a Municipal President, a Procurator Syndic and the number of Councilors established by the Electoral Law, in accordance with the provisions of the Political Constitution of the State" (last amendment published in the P.O. No. 012, January 26, 2024: 3). This is how the collection of taxes and the application of expenses by the municipal government are legally enabled. This is necessary, because without a revenue law and expenditure budget the municipal government cannot function.

Table 3. Budgeted Expenditures for years 2023 and 2024

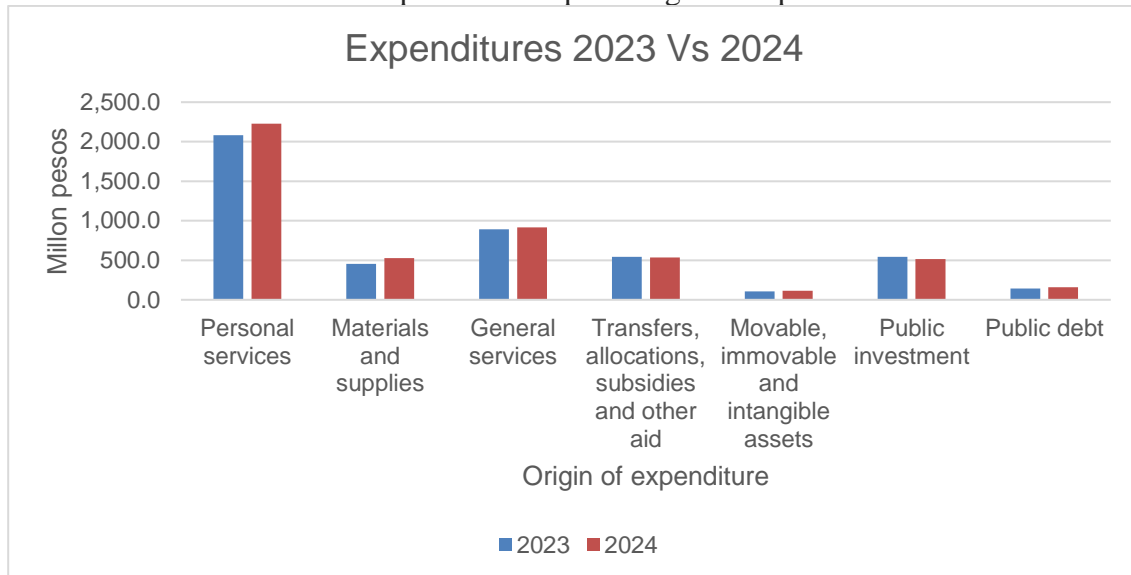
Municipality of Culiacan				
Budgeted expenditures for years 2023 and 2024 (Millions of pesos)				
Concept	Year		Variation	
	2023	2024	Absolut	Percentage
Personal services	2,082.4	2,226.8	144.4	7%
Materials and supplies	453.2	526.4	73.2	16%
General services	891.4	915.2	23.8	3%
Transfers, allocations, subsidies and other aid	543.5	536.0	-7.5	-1%
Movable, immovable and intangible assets	105.0	113.8	8.8	8%
Public investment	542.4	514.0	-28.4	-5%
Public debt	142.0	157.5	15.5	11%

Source: Culiacan Expenditure Budget for fiscal years 2023 and 2024.

Table 3 shows a comparison of 7 budgeted expenditure items for the years 2023 and 2024. The first item includes personal services, which are expected to show a 7% growth, going from 2 thousand 82 million to 2 thousand 226 million pesos from 2023 to 2024. The materials and supplies item are budgeted to grow by 16%, going from 453 to 526 million pesos from one year to the next; the general services item shows a 3% increase because it is expected to obtain an additional 23 million pesos in 2024 with respect to the amount budgeted for 2023.

The line items of personal property, real estate and intangible assets will grow 8%; while the concept of public debt will have a growth of 11%, of which it would be important to inform taxpayers and the population of the municipality of Culiacan, to what the growth of the debt is due with a rate higher than the expected inflation for the current fiscal year. On the other hand, there are two concepts that will have a drop with respect to what was budgeted in 2023, transfers will be 1% lower, while public investment will be affected by 5% less than what was budgeted in 2023 (see Graph 2).

Graph 2. Municipal Budgeted Expenditures



Source: own elaboration with data from Table 3

It should be noted that much of the financing of investment spending, for example, infrastructure construction, depends on the own resources collected by the municipality of Culiacan, an aspect that generates interest in studying, in the future, whether the tax authorities are effectively exploiting the taxes granted to them in the Municipal Finance Law, or whether they are resorting to financing through public debt to support investment in projects that are triggers for the promotion of this local economy.

Discussion

Highly questionable evidence was found when this work was being done, such was that the public accounts of the municipalities of Sinaloa do not appear on the platform of the Superior Audit Office of the State of Sinaloa since 2016. One thing is that they may appear from more recent years on the page of Culiacan City Hall, both income and expenditures exercised, but why are they not updated on the website of the Superior Audit Office? Our interest here lies in having this data, but from the municipal public account already approved by the local Chamber of Deputies and published by said auditing entity. That gives more certainty that the revenues collected by the local government and the use given to the fiscal transfers are being spent correctly.

The above led us to reflect on how is it possible that this information is not available for the last seven years, period 2017-2023? The aspiration is to know the most recent approved public accounts and not those from 2016 backwards; such data should be published and be a permanent activity of transparency and accountability. So, what to do to inform the population of Culiacan about the composition and recent behavior of the public finances of this municipality?

Conclusions

The fiscal policy of the municipality of Culiacan is not neutral. The form and substance of how taxes are collected and expenditures are made can change people's lives and the development or stagnation of the municipality. In this paper, a comparative analysis of the main items of revenue and expenditure budgeting was carried out. Accountability on the part of the municipal government of Culiacan and citizen oversight by the population living in that territory are two fundamental elements for public management.

It is considered essential to elaborate a future research agenda where issues related to the efficiency of public spending in the municipality of Culiacan, how its structure and conditions affect the performance of the Municipal Women's Institute or how to improve the support given to tracing mothers in the search for their missing daughters or sons can be addressed. On the revenue side, it is necessary to review whether the transfer of greater tax collection and administration powers from the state to the municipal government is consistent with the latter's current institutional capacities.

Another issue to explore is that, as of November 1, 2024, the Culiacan City Council will proceed to fragment its territory to give birth to the 19th municipality in the State of Sinaloa, called Eldorado. Some questions arise: How will the new government manage public spending, what is the tax compliance record of Eldorado residents who still pay taxes in the municipality of Culiacan? These are interesting issues to address in the near future.

References

- [1] Bello-Gomez, R. A. (2023). Human Resources in Multilevel Service Provision Performance: The Role of Field Offices and Local Organizations. *Review of Public Personnel Administration*, 43(1), 3-32. <https://doi.org/10.1177/0734371X211030320>
- [2] Bert, George, Dag Ingvar Jacobsen, Jan-Erik Johanson, Age Johnsen and Elias Pekkola (2024). "User Acceptance of Strategic Planning: Evidence from Northern European Municipalities" *Public Administration Review* 1–16. <https://doi.org/10.1111/puar.13874>
- [3] Calvacante Costa Zainer Pimentel (2006). *Brasil, el Régimen Jurídico Municipal*. Instituto de Investigaciones Jurídicas, UNAM. <https://archivos.juridicas.unam.mx/www/bjv/libros/6/2545/7.pdf>
- [4] Carrasco Iriarte, Hugo (2013), *Diccionario de Derecho Fiscal*, Oxford, Tercera Edición.
- [5] *Constitución Política de los Estados Unidos Mexicanos (2024)*. Cámara de Diputados. <https://www.diputados.gob.mx/LeyesBiblio/pdf/CPEUM.pdf>
- [6] Cordero, José Manuel; Díaz, Carlos; Pedraja, Francisco y Polo, Cristina (2020), *Tributos Cedidos y Eficiencia en la Gestión Tributaria de las Comunidades Autónomas*. Hacienda Pública Española, 232-1/2020
- [7] Finot, Iván (2005) *Descentralización, Transferencias Territoriales y Desarrollo Local*. Instituto Latinoamericano y del Caribe de Planificación Económica y Social. Serie Gestión del Desarrollo Local y Regional, número 86, Santiago, Chile.
- [8] Fraenkel Rebecca (2024). Property tax-induced mobility and redistribution: Evidence from mass reappraisals. In *Public Budgeting & Finance*, volumen 44, issue 3, <https://onlinelibrary.wiley.com/journal/15405850>
- [9] Hauptman, Lidja, Zmuk Berislav & Pavic Ivana (2024) Taxpayers' attitudes toward tax compliance in the Slovenian tax system: differences according to gender, income level

- and size of settlement. In Public Sector Economics, vol 48, issue 2 https://www.pse-journal.hr/en/archive/taxpayers-attitudes-toward-tax-compliance-in-the-slovenian-tax-system-differences-according-to-gender-income-level-and-size-of-settlement_11924/
- [10] Información de campo (enero, 2023), mediante la técnica de observación no participante, realizada en oficinas de tesorerías municipales de 4 municipios en estudio.
- [11] Ke Laiyang, Liu Shiqin (2023), Local Government Adoption of Innovative Infraestructura Finance Tool: Evidence From Pennsylvania Municipalities. Public Finance Review, first published, feb 28
- [12] Ley de Coordinación Fiscal (2021). Cámara de Diputados del Congreso de la Unión, consultado en [https://www.congresosinaloa.gob.mx/leyes-estatales/](https://www.google.com/search?q=camara+de+diputados+del+congreso+de+la+union+ley+de+coordinacion+fiscal&client=firefox-b-d&ei=1-kHZJ-XIenC0PEP1pOqgA8&ved=0ah, el 7 de marzo de 2023</p><p>[13] Ley de Coordinación Fiscal del Estado de Sinaloa (2023) <a href=)
- [14] Ley de Gobierno Municipal del Estado de Sinaloa (2024). Congreso del Estado de Sinaloa. <https://www.congresosinaloa.gob.mx/leyes-estatales/>
- [15] Ley de Ingresos del Municipio de Culiacán, 2023 https://apps.culiacan.gob.mx/gaceta/archivos/SUPLEMENTO_DICIEMBRE_LEY_DE_INGRESOS_2023.pdf
- [16] Ley de Ingresos del Municipio de Culiacán, 2024 https://gaceta.congresosinaloa.gob.mx:3001/pdfs/leyes/Ley_145.pdf
- [17] Parkin Michael (2018) Economía. University of Western, Ontario. Pearson Decimosegunda edición.
- [18] Piatak Jaclyn and Colt Jensen (2024). Public Values and Sector Service Delivery Preferences: “Public preferences on Contracting from simple to Complex Human services”. Public Administration Review 84(5): 948–965. <https://doi.org/10.1111/puar.13794>
- [19] Presupuesto de Egresos del Municipio de Culiacán, 2023 <https://transparencia.culiacan.gob.mx/presupuesto-de-egresos>
- [20] Presupuesto de Egresos del Municipio de Culiacán, 2023 <https://transparencia.culiacan.gob.mx/presupuesto-de-egresos>
- [21] Prud’homme, Remy (1995). The Dangers of Decentralization. The World Bank Research. <https://documents.worldbank.org/curated/en/602551468154155279/pdf/770740JRN0WBRO0Box0377291B00PUBLIC0.pdf>
- [22] Real Academia de la Lengua Española (RAE,2024), Presupuestar. Consultado en <https://dle.rae.es/presupuestar#U7pp9ez>
- [23] Rosen (2008) Hacienda Pública, Mc Graw Hill, Madrid
- [24] Técnica Observación no Participante (mayo 2024), aplicada en oficinas recaudadoras del municipio de Culiacán por el equipo de investigación de este trabajo.
- [25] Slemrod Joel (2024) What taxpayers, governments and tax economists do and what they should do. Fiscal Studies. Volume 45, issue 1. <https://onlinelibrary.wiley.com/doi/10.1111/1475-5890.12324>

- [26] Stiglitz E. Joseph (2000) *La Economía del Sector Público*. Tercera Edición. Antonio Bosch Editor.
- [27] Winer, S. L., and J. S. Ferris. 2022. *Political Competition and the Study of Public Economics*. Cambridge: Cambridge University Press.
<https://ideas.repec.org/b/cup/cbooks/9781009001694.html>
- [28] Zahari, N., & Kaliannan, M. (2023). Antecedents of Work Engagement in the Public Sector: A Systematic Literature Review. *Review of Public Personnel Administration*, 43(3), 557-582. <https://doi.org/10.1177/0734371X221106792>