

Political conflict, corruption and municipal finances in Oxchuc, Chiapas

Conflicto Político, Corrupción y finanzas municipales en Oxchuc, Chiapas

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Abstract

State and municipal finances in Mexico depend almost entirely on federal transfers. In indigenous municipalities, this dependency is greater, as in the case of Oxchuc, in the Altos region of the state of Chiapas. The objective of this work is to demonstrate, through a comparative analysis with other municipalities in Chiapas and Nuevo León, how the transfers received in the Oxchuc city council caused conflicts and a fight of factions for the control of these resources, which transcends regulatory systems, and is maintained in the government elected by uses and customs.

Keywords: Local finances, uses and customs, accountability, transfers.

Summary

En México, las finanzas estatales y municipales dependen casi totalmente de las transferencias federales. En los municipios indígenas esa dependencia es mayor, como en el caso de Oxchuc, en la región de Los Altos de Chiapas. El objetivo de este trabajo es demostrar, a través de un análisis comparativo con otros municipios de Chiapas y Nuevo León, cómo las transferencias recibidas en el ayuntamiento de Oxchuc ocasionaron conflictos y una lucha de facciones por el control de esos recursos, que trasciende los sistemas normativos, y se mantiene en el gobierno elegido por usos y costumbres.

Key words: local finances, customs and traditions, accountability, transfers.

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Introduction

In Mexico, the current fiscal system is based on the Fiscal Coordination Law (Ley de Coordinación Fiscal, LCF) of 1978 and its successive amendments. In essence, the Law creates a centralized fund and the federal participatory revenue (RFP), which is financed with tax revenues (including oil revenues). The 20% of the RFP is returned to the states, through federal participations (Ramo 28 of the federal budget) which, in this way, acquire a compensatory character, transferring to the state governments part of the taxes collected in their territories. These transfers are not conditional, they can be used freely by the state governments, unlike the funds gathered in Branch 33 of the federal budget, i.e., the so-called federal contributions.

If Ramo 28 compensates the states for ceding to the federal government the collection power in their territories, in search of vertical equity, the states should receive the participations in proportion to the collection they ensure. The Ramo 33 attempts to reduce territorial inequalities, granting the states with the worst socioeconomic indicators more resources to reduce the gap that separates them from the richest states. It is compensatory in nature and seeks to reduce horizontal inequalities among the states. Ramo 33 brings together federal contributions, made up of eight funds, aimed at improving education and health levels and reducing poverty.

Unlike Ramo 28, Ramo 33, which was created in 1998, brought together several funds that were previously dispersed in agreements that the states signed with the central government. Due to its compensatory nature, the poorest states in the southeastern part of the republic have received more resources and this branch has become the main source of financing for both states and municipalities.¹

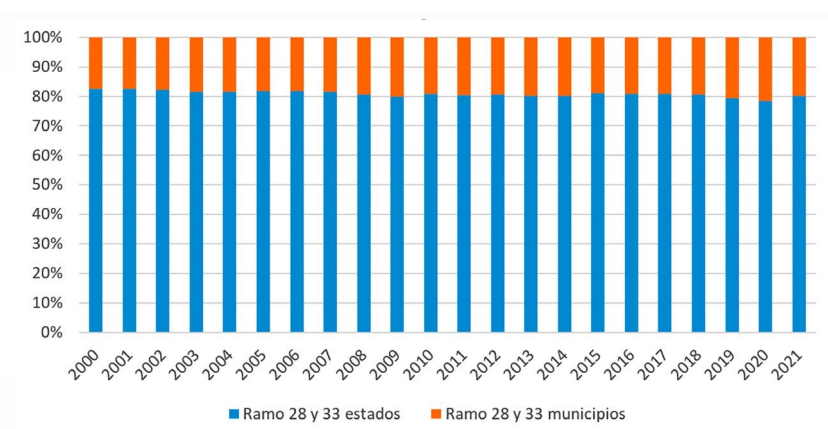
In Mexico, fiscal decentralization has been incomplete, as it has occurred on the public spending side and not on the tax collection side, which continues to be centralized. Poverty levels remain high and concentrated in the southeast, which has seen the gap between it and the rest of the country widen.

Mexican fiscal federalism, which refers to the relationship between state governments and the federal government, has been the subject of several studies, but little attention has been paid to local governments. Mexico's municipalities receive less than 20% of federal transfers, i.e., participations and contributions, as shown in Graph 1, therefore, the country's 32 federal entities have 80% of the resources of both branches.

To clarify this situation, we have constructed Graph 2, which compares, with per capita values deflated to 2018 prices, the resources received by entities and municipalities in the period 2000-2021. The blue line indicates the total per capita of both branches transferred to the entities and the orange line to the municipalities. The states, during that period, have received an average of more than 6,000 to almost 10,000 pesos and the municipalities between 1,000 and 3,000 pesos.

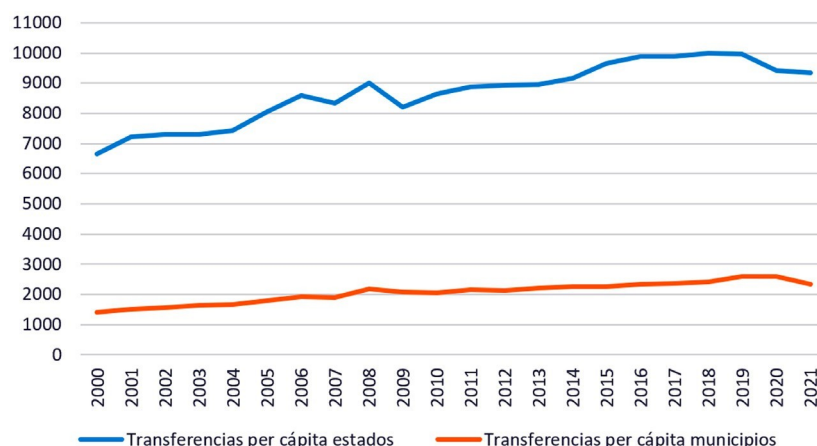
¹ The transformation of FAEB (Fondo de Aportaciones para la Educación Básica) into Fone (Fondo para la Nómina Educativa) and of Seguro Popular, first into Insabi and then into IMSS Bienestar, shows that there is an attempt to recentralize the main funds of Ramo 33, due to the corruption that had been generated when these funds were administered by local officials (in the case of Seguro Popular), and that these funds are now managed by local officials.

Graph 1
Federal transfers to entities and municipalities in Mexico
(2000-2021)



Source: Prepared by the authors based on Ramos 28 and 33 SHCP (2000-2021) and Inegi (2002-2022).

Graph 2
Federal per capita transfers to states and municipalities
(2000-2021) at constant 2018 prices



Source: Prepared by the authors based on SHCP (2000-2021); Inegi (2002-2022) and Banxico (2018). Population estimated with data from the 2000, 2010 and 2020 Population and Housing Census and the 2005 Population and Housing Count (Inegi, 2020; 2010; 2005; 2000).

This paper aims to prove that the political conflict in Oxchuc, Chiapas, even though it has several causes, is fueled by the amount of resources that the municipality receives from the federation, which are not subject to a transparent accountability mechanism, which has fostered corrupt practices.

To achieve this objective, we first present a brief description of how fiscal federalism has been addressed in Mexico. Then, we describe the economic conditions of the municipality and their evolution between 2002 and 2020. Subsequently, we reconstruct the political conflict that has characterized the dispute for power among indigenous families. We use the comparative method to be able to interpret the evolution of public finances in Oxchuc, in

with respect to other indigenous municipalities in Chiapas and Nuevo León. The analysis focuses on the serious disproportion between the resources received and the results obtained. In the penultimate part we analyze the federal and state audit reports that show cases of resource diversion. Finally, we present the conclusions.

To present the information on the political and social conflict in Oxchuc and the problems in the management of public finances between 2002 and 2020, we consulted newspapers and magazines of state and national circulation that reported on it. In order to explain the social and political situation of the territory, we did not carry out field research *in situ*, but the contextual information was supported by academic articles that make an analytical exposition of the conflict and did not focus on public finances. Similarly, the analysis of the results of local and federal audits is based on documents from the Auditoría Superior del Estado de Chiapas (ASE) and the Auditoría Superior de la Federación (ASF), which we consulted in official databases. Our analysis is also supported by the Instituto Nacional de Estadística y Geografía (Inegi), the Secretaría de Hacienda y Crédito Público (SHCP), the Bank of Mexico (Banxico) and the Consejo Nacional de Evaluación de la Política de Desarrollo Social (Coneval), among others.

This paper uses the comparative method to test the hypothesis that if fiscal federalism fails to introduce effective accountability mechanisms in the management of public resources, it is not sustainable. It is widely recognized that this method has a heuristic function (Nohlen, 2013), in the sense of allowing a deeper understanding of the analyzed problem and a precise definition of the working hypothesis. This method is applicable to the cases observed, i.e., the indigenous municipalities of Chiapas and the rest of the country and makes it possible to determine the peculiarities of a municipal administration such as that of Oxchuc. Considering the objective of this work, it is natural to resort to this method, also considering the abundance of statistical information –which allows covering a remarkable period, almost coinciding with the beginning of the decentralization process in Mexico– and its quality (they are official primary sources). The method adopted also makes it possible to understand why the poorest areas benefited by the fiscal system do not show the expected results, to avoid racist conclusions, to maintain social cohesion and to envision a new intergovernmental fiscal pact that is shared and sustainable.

1. Fiscal federalism and the current debate in Mexico

Fiscal federalism is the sharing of economic responsibilities between the central administration and the regional and local administrations, in search of the best combination of centralization and decentralization, for a more efficient use of public resources (Stiglitz, 2000). It arises from the discussion made by Musgrave and Peacock (1958) and Oates (1977), who conclude that the provision of local public goods and services is more efficient if it is carried out by the local government than by the central government. Therefore, these authors consider that the decentralization of government and the sharing of fiscal

responsibilities between federal and local governments will bring higher levels of welfare.

Oates (1999) proposed the decentralization theorem:

Decentralized levels of government have their *raison d'être* in the provision of goods and services whose consumption is limited to their own jurisdictions. By tailoring the production of such goods and services to the particular preferences and circumstances of their constituents, decentralized provision increases economic welfare above that which results from the more uniform levels of such services likely to be under national provision. (p. 1122)²

Prud'homme (1995) points out that decentralization “will make it possible to give the residents of A and B what they want, will be better adjusted to demand and, therefore, will increase welfare” (p. 207). These theoretical advantages of decentralization seem very appropriate in a very large country with important territorial differences, which generate very different needs in the population, depending on the regions of residence; however, they require local financing conditions that are not present in the southeast region, due to the conditions of economic backwardness that characterize it. This forces the creation of a system of federal transfers that Prud'homme (1995) himself denounces as the cause of inefficient management of public spending at the local level.

Indeed, the state of the Mexican fiscal system has generated a broad debate about the relationship between the federal (central) government and the state and municipal (sub-national) governments, as politicians, academics and part of the population point out that this arrangement favors the poorer regions and, therefore, the more prosperous entities finance, in part, the governmental activities of the economically more backward states through the public budget.

Cabrero Mendoza (2004) argues that in Mexico sub-national governments (especially municipal governments) are not prepared to enter into a fiscal decentralization process, since administrative responsibilities and institutional conditions are not adequate, and suggests that public servants should acquire the necessary professional skills to enable them to responsibly assume the task for which they are required; otherwise, the management of resources is expected to be inefficient and lacking in transparency.

This inequitable fiscal relationship, called vertical inequality, between central and state governments has been exploited by different political actors in the western and northern states of the country. The governor of Nuevo León, Samuel García Sepúlveda, of the Partido Movimiento Ciudadano (PMC), has been the most insistent politician in suggesting a review and reconfiguration of the fiscal pact; he argues that his state receives less than it contributes.

Indeed, the new line of research on fiscal federalism, called second generation (Oates, 2005), shows that if tax collection is centralized and public spending is exercised locally, this creates conditions conducive to inefficient management of public resources and increased corruption, to the detriment of macroeconomic stability (Prud'homme, 1995; Tanzi, 1995), 1996; Ter-Minassian, 1997), as occurred in Argentina (1985, 1995 and 2002), Brazil (1989 and 1999) and Mexico (1995).

²The textual translations are those of the authors.

This line of research, in its critique of the first-generation theory, suggests that the behavior of public agents can be characterized by the search to maximize the size of their budgets. For example, Brennan and Buchanan (1980) consider the public sector as a Leviathan that wants to dispose of as much fiscal resources as possible. In the absence of a correct and effective system of incentives and punishments at the local level, the public sector tries to increase its spending possibilities, counting on the possibility of being bailed out by higher levels of government, in case of need (Kornai *et al.*, 2003; Oates, 2005). Only a credible threat of not proceeding to bailout can curb this local tendency to spend, however, usually the central government does not act with the necessary firmness and conditions of soft budget constraint are created, an expression used by Kornai (1979, 1980) to describe the relations between socialist enterprises and central governments in Eastern Europe before the fall of the Berlin Wall. Only by creating effective accountability mechanisms, accompanied by effective social auditing (Hernández-Trillo and Iturribarría, 2003; Oates, 2005; Weingast, 2007 and 2009), is it possible to embark on the road to successful fiscal federalism, holding local administrators accountable.

Empirical evidence indicates that Chiapas has benefited from fiscal decentralization, that is, it has been subsidized to such a degree that it depends heavily on federal transfers, but social and economic indicators do not improve. As already indicated, this occurs at the state level because at the municipal level the debate is nonexistent; however, this proposal should be taken up again, since resource transfers only increase cases of corruption, as will be seen in the case of Oxchuc.

In the literature about corruption, there is an insistence on considering it as a cause of poverty. For example, authors such as Kaufman (2015) attribute great importance to corruption in explaining the persistence of poverty in some regions and consider it a consequence of institutional failure. Gray and Kaufmann (1998) state that when corruption becomes systemic, as in the case we are considering, not even the threat of sanctions is effective in discouraging these behaviors, since it is difficult to sanction a corrupt person when there are many others equally guilty among the supervisory bodies. The authors mention the importance of the role that a free press can play in breaking the vicious circle between institutional weakness, corruption and effective control and sanction mechanisms.

It should be noted that in recent years, attempts to control corruption at the regulatory level have increased in Mexico. The constitutional reform of Article 113 in 2015 paved the way for the establishment of the National Anticorruption System (SNA), which was created with an ordinary law in the same year and published in the *Official Gazette of the Federation* in 2016. The SNA has a Coordinating Committee, whose members are mentioned in Article 10 of the General Law of the National Anticorruption System.

Despite regulatory efforts, the corruption perception index places Mexico among the four most corrupt countries in Latin America; some organizations -American Society of the Americas- and consulting firms -Control Risk- fail Mexico in the fight against corruption. This means that it will be necessary to strengthen local civil society organizations, such as citizen participation committees, to accompany the controls that lead to formal audits with so

called social audits, as suggested by some authors (Hernández-Trillo and Ituribarria, 2003, p. 14)

2. The National Fiscal Coordination System

With a brief historical overview, this section discusses the formation of the National Fiscal Coordination System (SNCF) and the process of fiscal decentralization in Mexico.

The reasons for the null participation of municipal governments in economic and social development lie in political centralism, with the federal government acting as the rector of national life (Solís Salazar *et al.*, 2019). Therefore, it is not surprising that the fiscal systems that have existed in the country have been centralist in nature. From colonial times until the beginning of the Mexican Revolution, the fiscal apparatus remained centralized (Pacheco Gutiérrez, 2019).

This iron centralism was justified by the fear of the emergence of independence processes within the republic (Arcudia Hernández, 2012). Therefore, after Independence, public finances remained under the control of the central government, between 1857 and 1910 (Pacheco Gutiérrez, 2019). The government of Porfirio Díaz Mori (1877-1911) was the one that most centralized political and economic power, due to the French Intervention (1864-1869); for this reason, at the beginning of the 20th century, both powers were concentrated in the country's capital (Arcudia Hernández, 2012).

Beginning in 1917, the federal and state governments agreed on a series of guidelines regarding fiscal responsibilities, according to Pacheco Gutiérrez (2019):

- a)* first, rely heavily on existing taxes, particularly indirect taxes; *b)* over time, introduce new taxes to increase collection; *c)* gradually strengthen the federation in the process;
- d)* to discard some taxes and, *e)* to establish a fiscal coordination scheme between the federal states and the federation (p. 21).

In order to define the fiscal responsibilities of the different levels of government, the Secretaries of Hacienda promoted the holding of three fiscal conventions in 1925, 1933 and 1947, according to the Instituto de Investigaciones Legislativas del Senado de la República (IILSEN, 2001); however, these did not succeed in modifying the fiscal system, because power was once again centralized in the Partido Nacional Revolucionario (PNR), the current Partido Revolucionario Institucional (PRI) (Arcudia Hernández, 2012).

The process of fiscal decentralization and the formation of the SNCF began in 1978 and coincided with a favorable situation for democracy, because the country was beginning to enjoy greater political openness and the opposition parties were winning victories in the states and municipalities (Olivos Campos, 2013).

In 1980, the tax on commercial income (ISIM) was replaced by the value added tax (VAT), the states ceased to have the power to it was established that, in exchange, they would be paid 30% of what was collected (IILSEN, 2001). This process led to the establishment of two agreements between the

federal government and the federative entities: one was for adhesion and the other for administrative collaboration (Pérez Guadián, 2000).

These two agreements have their origin in the 1978 Ley de Coordinación Fiscal, which, in turn, gave way to the SNCF in 1980, with which the 32 states and the federal government agreed on a system of participations (Pérez Guadián, 2000).

Before explaining the process of creation of Ramos 28 and 33, it is necessary to point out that there were reforms to Article 115 of the Constitution (title V “De los Estados de la Federación y la Ciudad de México”, CPEUM, 2016), in which the autonomy of municipal governments is recognized. The reforms were nine and took place between 1983 and 1999 (Gutiérrez González, 2002). Among the changes, the following stand out: the issuance of regulations, police codes and other types of provisions without resorting to the approval of the local congress; the right to provide public services; the creation of a treasury with its own revenues (such as property tax) and transferred revenues; and finally, the power to establish rates or fees for contributions, taxes and improvements (Solís Salazar *et al.*, 2019).

Among the public services that municipal governments are obliged to provide are drinking water, public lighting, sewage, garbage collection and treatment, markets and supply centers, bakeries, slaughterhouses, gardens, roads, and public safety and traffic (Arcudia Hernández, 2012).

Article 115 of the Constitución Política de los Estados Unidos Mexicanos states that municipalities have the power to freely manage their finances and mentions, among the revenues, those derived from real estate property, federal participations, and other transfers, resulting from the provision of public services.

Article 2 (title one “General Provisions”) of the Municipal Finance Law of Chiapas establishes that the income of the municipalities must be composed of taxes, contributions for improvements, products, benefits, federal participations and contributions and other income derived from the rendering of services.

This paper will focus on the analysis of the revenues from federal contributions (Ramo 28 and Ramo 33, respectively) in the municipal treasury of Oxchuc.

The Ramo 28 Participaciones a Entidades Federativas y Municipios is a transfer to the states and these, in turn, transfer it to the municipalities; that is, they are “the consideration paid to the states for their adherence to the National Fiscal Coordination System (SNCF), which implied the cession of the use of their tax powers to the central or federal government” (Colmenares Páramo, 2010, p. 60).

Through this fiscal arrangement, the federation returns to the states the resources it obtains from the collection of taxes, such as VAT, income tax and excise tax on production and services (Reyes Hernández, 2017). The transfer of this resource is of a resarcitory nature, so each entity is assigned according to what it has provided to the Recaudación Federal Participable (RFP) (Torres Cuevas, 2014).

The Federal Contributions for Federal Entities and Municipalities (Ramo 33) are recently created transfers. Unlike federal participations, the resources of this branch are compensatory in nature and are intended to supplement the finances of the states and municipalities.

However, the resources of this branch are conditional, i.e., they cannot be freely disposed of; this means that their expenditure is labeled and can only be used to finance infrastructure works, in education, health and security, as established in Article 25 of the Ley de Coordinación Fiscal (Reyes Hernández, 2017; Torres Cuevas, 2014).

There are eight federal contribution funds for education, health and security: Fondo de Aportaciones para los Servicios de Salud (FASSA); Fondos de Aportaciones para la Infraestructura Social (FAIS and FISM); Fondo de Aportaciones para el Fortalecimiento de los Municipios y de las Demarcaciones Territoriales del Distrito Federal (Fortamun); Fondo de Aportaciones Múltiples (FAM); Fondo de Aportaciones para la Educación Tecnológica y de Adultos (FAETA); Fondo de Aportaciones para la Nómina Educativa (Fone) and Fondo de Aportaciones para la Seguridad Pública de los Estados (FASP) (Coneval, 2018; Reyes Hernández, 2017).

The resources that municipalities are entitled to receive from federal contributions are FAIS and Fortamun. The former, at the municipal level, is called Fondo para la Infraestructura Social Municipal (FISM) and is aimed at reducing extreme poverty through social infrastructure; Fortamun retains its name and is aimed at activities that help strengthen municipal security or financial obligations.

3. The municipality of Oxchuc

Oxchuc is one of the 125 municipalities of Chiapas. Its population is mostly indigenous, of the Tzeltal ethnic group. It is in the Los Altos de Chiapas region, which is characterized by its Tzeltal and Tzotzil populations and its high levels of poverty and social conflict.

The municipality is located, physiographically, in the region known as Montañas del Norte (Northern Mountains), which is why it has a humid temperate climate and vegetation dominated by pine-oak forests (Sánchez Gómez, 2009).

The municipal seat, where the town hall is located, is the town of Oxchuc. The San Cristobal de las Casas-Palenque federal highway crosses one side of the town. This road is the only access and exit route to other municipalities, mainly San Cristobal de las Casas and Ocosingo. For political-administrative purposes, the municipality is in region number V “Altos Tzotzil Tzeltal”, with its capital in the city of San Cristobal de las Casas (López Sántiz, 2019).

The territorial extension is 416.5 km², which represents 0.6% of the state territory. By 2020, its population was 54,932 inhabitants (Inegi, 2021), of which 25.45% live in urban settlements. Of the 161 localities, only two are considered urban because they have more than 2500 inhabitants: Oxchuc, with 10,356, and Yochib, with 3,625 people.

Most of the population is mainly engaged in agricultural activities (maize and bean production) for self-consumption (Gómez Díaz, 2017). Coffee crops

can be found in the lower parts of the municipality, but most grow corn and beans, as well as perennial fruits, such as apple and peach (Ramos, 2009).

Throughout the 20th century, the inhabitants of Oxchuc and neighboring municipalities migrated temporarily to the coffee farms of Soconusco and the Sierra Madre to work as laborers, often recruited under the *enganche* system, although they also used to migrate to the ranches of the neighboring municipality of Ocosingo to work in the cultivation and milling of sugar cane (Esponda Jimeno, 1994; Legorreta Díaz, 2008).

Table 1 shows the data on the employment status of people over 12 years of age. The economically active population decreased from 55.13% in 2000 to 39.04% in 2020. This change is due, in part, to the increase in the number of people engaged in housework, which, between those years, went from 34.8% to 52.30% and is considered the non-economically active population.

Table 1
Population over 12 years of age, by employment status

<i>Population by type of condition</i>	<i>Total</i>			<i>Percentage distribution</i>		
	<i>2000*</i>	<i>2010**</i>	<i>2020***</i>	<i>2000*</i>	<i>2010**</i>	<i>2020***</i>
Population economically active	12,528	11,605	13,965	55.13 %	41.68 %	39.04 %
Busy	12,503	11,515	12,546	99.80 %	99.22 %	89.84 %
Unoccupied	25	90	1419	0.20 %	0.78 %	10.16 %
Non-economically active population	9873	16,043	21,688	43.45 %	57.61 %	60.64 %
Students	3704	6369	6116	37.52 %	39.70 %	28.20 %
Persons dedicated to the home	3436	9481	11,343	34.80 %	59.10 %	52.30 %
Another	2733	353	4229	27.68 %	2.20 %	19.50 %
Not specified	323	198	114	1.42 %	0.71 %	0.32 %

* Data from the National Municipal Information System (SNIM, 2000-2010).

** Data from the 2010 Population and Housing Census (Inegi, 2010).

*** Inegi data, 2020.

Other" includes pensioners, retirees and persons unable to work.

Source: own elaboration based on SNIM (2000-2010); Inegi, 2021 and Inegi (2020, 2010, 2005). y 2000).

This section can be summarized with Polian's (2013) description of the socioeconomic situation of the municipality:

It is a municipality undergoing socio-economic mutation, with an increasingly urbanized headwaters, an increase in migration for economic reasons and a growing process of weakening of the traditional peasant social fabric. Tseltal continues to be learned as first language in most of the municipality, except for the capital, where Spanish-speaking monolinguals are increasingly numerous, now making up about a quarter of the population (p. 36).

At present, small-scale commerce is the predominant economic activity in the municipality and it should be noted that the municipal seat is not only the seat of the municipality, but also of the economy, since it is where the inhabitants of various localities come to trade and consume agricultural products in the tianguis that are organized on weekends.

4. Political and social conflict in Oxchuc

This section will address, through a brief historical overview, the development of the political and social conflict that prevails in Oxchuc, as well as the framework that involved the management of the municipality's public finances between 2002 and 2020.

The conflict that arose in 2015 coincides with the end of Norberto Sántiz López's second term in the Oxchuc municipal government, which had begun in 2012, while his first three-year term had taken place between 2002-2004. According to Burguete (2016), the latter constitutes the starting point of a *cacicazgo*, in which clientelistic use of the town hall budget, intimidation and corruption were part of the act; something that is striking is that the successor in office was his wife, C. María Gloria Sánchez Gómez (2005- 2007), whose candidacy was the product of vote buying by PRI militants and local leaders (traditional authorities, municipal agents, members of education and works committees) (Pérez Sánchez, 2021).

Then came a period in which the Sántiz Sánchez family moved away from the political space, since the PRI member Jaime Sántiz Gómez held the position between 2008 and 2010; then, the PRD member Cecilia López Sánchez was appointed interim municipal president for one year (2011- 2012).

Norberto Sántiz returned as mayor in the 2012-2015 period, backed by the PRI; in the last year of his term he repeated the same mechanism of 2005: the improper use of the budget, through the delivery of cash, sheets, *tinacos* and panensas, with the intention of "buying" the sympathy of the different leaders to support the candidacy of his wife, María Gloria Sánchez, something that did not turn out as expected, because the PRI decided to nominate someone else as candidate (Burguete, 2016).

This scenario was taken advantage of by leaders of the Partido Verde Ecologista de México, who nominated Sánchez Gómez as their candidate, who, in the July 19, 2015, election, was elected mayor with more than 10,000 votes, which represented 41.54% of the total votes (Pérez Sánchez, 2021).

The population, once the news was known, took to the streets of the municipal seat and blocked the highway that connects San Cristobal de las Casas with Ocosingo, because they demanded the invalidation of the election because they considered that it was a fraud and, in addition, that public resources had been used to buy votes.

From July to October (when the new cabildo was to be sworn in), the scenario perceived in the municipality was one of open warfare between two sides: on the one hand, those who supported the candidate and, on the other, the citizens grouped in the so-called Permanent Commission for Peace and Justice in Oxchuc (CPPJO), which prevented the entry and formal possession of María Gloria Sánchez (*Chiapas Paralelo*, 2016).

The violence persisted until February 5, 2016, when María Gloria Sánchez resigned as mayor. Until that date, both sides held and kidnapped opposing leaders, there were house burnings, road and international highway blockades,

and even murders at the hands of the opposing side and the state police, who intervened from October 2015 to February 2016 (Pérez Sánchez, 2021). For its part, the State Congress appointed Óscar Gómez López as substitute municipal president (Alfaro, 2016).

From this new scenario, the political crisis became more complex, since the citizens grouped in the CPPJO decided to promote a political and electoral reform to request elections by customs and practices (election of local authorities by their own normative system) and avoid the division of the population, both due to the excessive corruption and to stop the shock groups used by the Sántiz Sánchez family to repress the population (Pérez Sánchez, 2021).

The citizenry argued that this type of election was the rule in the municipality until 1999, when the last government emanating from this mechanism was elected, and that the PRI (which was hegemonic at the national and state level) lent its registration to support that candidacy (Gutiérrez, 2017).

Burguete (2016) supports this proposal and assures that, until that year, the population actively participated in the election of the candidate for mayor, trustee and aldermen, forming a slate with people from different localities and socio-economic characteristics that, subsequently, the PRI would register and fan, but that changed with the arrival of Norberto Sántiz, in 2001, due to the fact that, at the end of his term, he interposed his interests.

To establish the indigenous normative system, the National Institute of Anthropology and History (INAH), commissioned by the Institute of Elections and Citizen Participation of Chiapas (IEPC), conducted an anthropological survey in March 2018, in which it was agreed with the leadership of the localities to hold consultations in November and December of the same year, which resulted in the support of 59.18% of the electoral roll to the indigenous normative system as a method of election, against 38.4% who preferred to continue with the political party system and 2.42% who expressed to be undecided (Cruz- Rueda and Long, 2020).

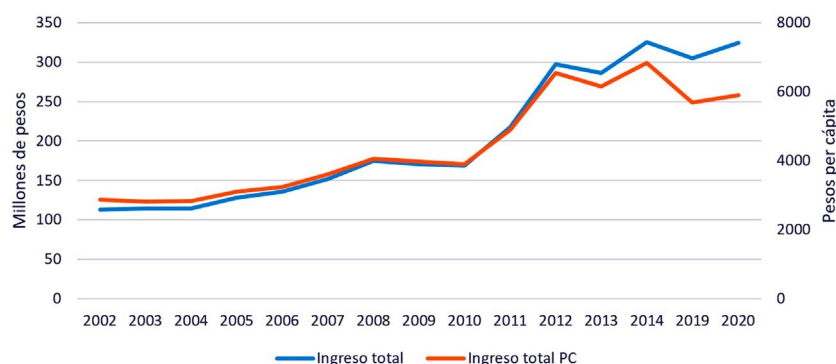
After validation of the results of the consultations by the IEPC and the local Congress, on April 19, 2019, Alfredo Sántiz Gómez was elected the first municipal president by customs and practices, from among ten candidates (five men and five women). The election occurred by *show of hands*, without the need for ballot boxes or ballots (Henríquez, 2019). As will be seen in the next section, the government under customs and practices did not ensure the end of corruption; rather, the same practices persisted and, as of January 2023, no public official has been sanctioned for it.

5. Municipal Finances in Oxchuc: A Comparative Analysis

This section is intended to provide information on public finances in Oxchuc between 2002 and 2020; we also present data from five audits conducted by two audit institutions.

Graph 3 shows, on the left axis, the total income of the Oxchuc municipality in the period 2002-2020 (millions of pesos). In that period, it increased from a little more than 100 million pesos to more than triple in 2020. The per capita calculation (illustrated on the right axis) has gone from 2000 to \$6000 per person. This gives us an idea of the amount of money that, in this period, came to the municipality.

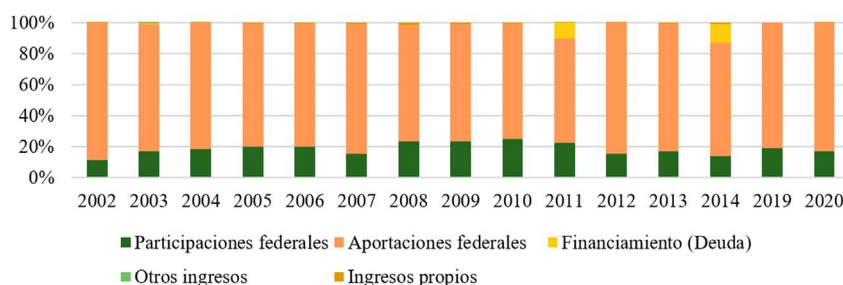
Graph 3
Total income and total per capita income of the municipality of Oxchuc (2002-2020) at constant 2018 prices



Source: own elaboration with municipal public finance data from Inegi (2002-2022); deflated with Banxico's INCP (2018), with base year 2018; population estimated with information from Inegi (2000, 2005, 2010 and 2020).

Graph 4 shows the composition of Oxchuc's municipal income, which allows us to affirm that, during 2002 to 2020, it was mainly made up of resources from federal contributions and participations. On the other hand, Oxchuc's own income is almost nonexistent, even though the municipality's employees have the right to establish their own sources of income.

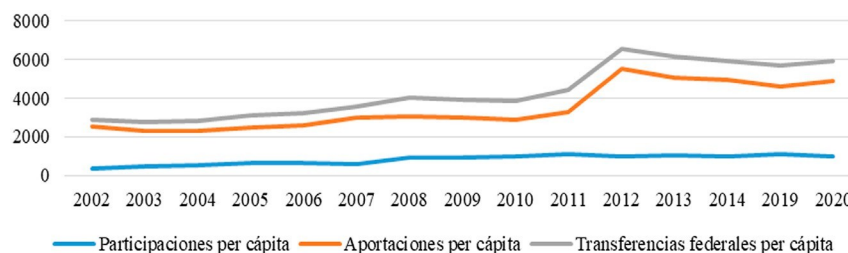
Graph 4
Composition of Oxchuc's municipal income (2002-2020)



Source: Prepared by the authors with data from Inegi municipal public finances (2002-2022).

Graph 5 shows a breakdown of per capita transfers into their two components. The contributions (orange line) have the greatest weight in the growth of transfers; on the other hand, the participations (blue line) have not exceeded \$1000 per capita.

Graph 5
Federal transfers (participations and contributions) per capita for Oxchuc (2002-2020) at constant 2018 prices

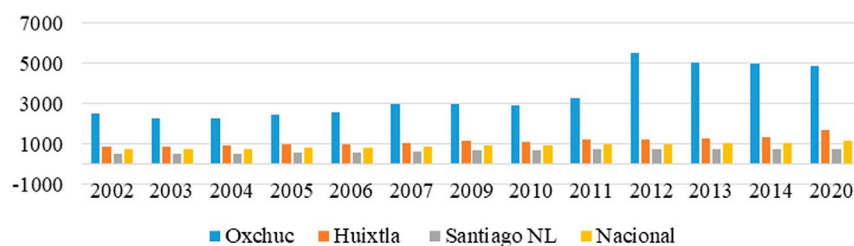


Source: own elaboration with municipal public finance data from Inegi (2002-2022); deflated with Banxico's INCP (2018), with base year 2018; population estimated with information from Inegi (2020, 2010, 2005 and 2000).

As can be seen, federal contributions are the type of transfer that, with a high proportion, have reached Oxchuc. Graph 6 compares the data of federal contributions in Oxchuc with those received by municipalities such as Huixtla (Chiapas) and Santiago (Nuevo León), and with the value promised at the national level, under the population criterion, in which the three municipalities and both states have a similar population. It should be remembered that this transfer is aimed at combating poverty and its expenditure is earmarked.

Graph 6 shows that the per capita federal contributions received by Oxchuc exceed those received by municipalities such as Huixtla. What Oxchuc receives is even five times the national average.

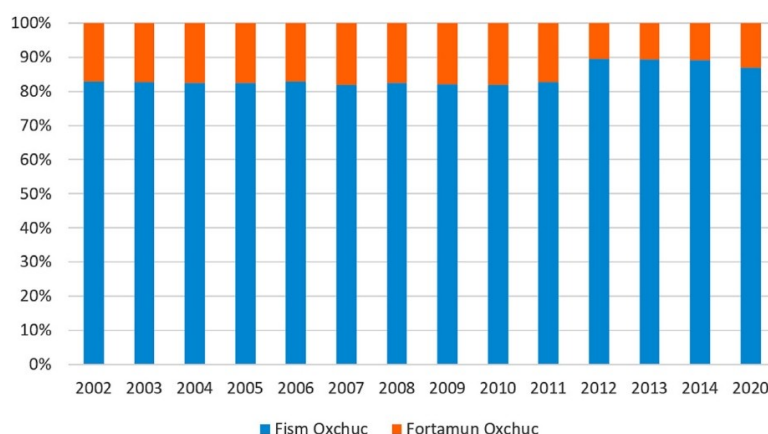
Graph 6
Federal contributions per capita: national level, Oxchuc, Huixtla (Chiapas) and Santiago (NL), 2002-2020, constant 2018 prices



Source: own elaboration with data from SHCP's Estadísticas Oportunas de Finanzas Públicas (2000-2021); municipal public finance information from Inegi (2002-2022); deflated with INPC data from Banxico (2018); population estimated with Inegi (2020, 2010, 2005 and 2000).

Finally, Graph 7 shows that, within the federal contributions, the main item is the FISM and, to a lesser extent, are the resources from of Fortamun. The first is aimed at combating poverty through social infrastructure; the second, for security tasks and financial stability of the municipalities. As can be seen below, the cases of irregularities and damages to the treasury come from the FISM, which makes it difficult to reduce poverty (moderate and extreme).

Graph 7
Percentage composition of Oxchuc's Federal Contribution Funds (2002-2020)



Source: own elaboration with municipal public finance data from Inegi (2002-2022); deflated with Banxico's INCP (2018), with base year 2018.

The results of the audits are presented in Table 2; they were obtained from the ASF, from the Órgano de Fiscalización del Congreso del Estado (OFSCE), which is the current ASE. Those of 2014 are from the period of Norberto Sántiz (2012-2015);

Table 2
Results of ASF, OFSCE and ASE audits

<i>Audit/ public account/ (audited funds)</i>	<i>Total amount</i>	<i>Audited sample</i>	<i>Audited sample (%)</i>	<i>Total amount of irregularities</i>	<i>Irregularities within the total amount (%)</i>	<i>Irregularities within the audited sample (%)</i>
Audit ASF/2014/ (FISM)	183,994,300	159,312,500	86.59	3,063,300	1.66	1.92
Audit OFSCE/2014/ (FISM and Fortamun)	267,328,354	85,828,737	32.11	19,020,820	7.12	22.16
Audit ASF/2017/ (FISM)	201,245,061.71	201,245,061.71	100	201,245,061.71	100	100
Audit ASE/2019/ (General Fund of Participations, Fund Solidario, FISM and Fortamun)	312,786,854.27	65,381,373.38	20.90	44,808,112.08	14.33	68.53
Audit ASE/2020/ (General Fund of Participations, FISM and Fortamun)	302,978,336.93	178,314,253.04	58.85	104,679,173.51	34.55	58.70

Source: own elaboration based on audit results (ASF, 2015 and 2018; OFSCE, 2015; ASE, 2021 and 2020).

The 2017 report belongs to the period of Óscar Gómez López (2016-2018); and the 2019 and 2020 reports belong to the administration of Alfredo Sántiz Gómez (2019-2021).

The results of the audits contained in the table indicate that irregularities in the management of public resources comprise a high percentage of the total

amounts and the amounts audited, except for the 2014 audit, which, despite auditing more than 80% of the FISM resources, only had irregularities in less than 2% of what was audited.

The ASF audit of the 2014 Public Account (ASF, 2015) detected irregularities in the application of FISM resources. More than 3,000,000 pesos were allocated for one work (sports park) and 25 government actions (among them the delivery of a fertilizer package) that were not contemplated in the FISM works catalog, so the ASF determined that the budget was exercised incorrectly. In addition, there was an under-expenditure (unspent resources) of more than 500,000 pesos.

The OFSCE audit (2015), applied to FISM and Fortamun resources for 2014, is considered more reliable, since it yields more complete results than the one performed by the ASF, which audited only FISM resources. Among the irregularities found are the lack of documentation to prove the exercise of resources, in concepts such as “official publications, transfer of personnel, aids to organization and other subsidies”, with resources from FISM and Fortamun, among them is the expenditure on fuel for a private vehicle, i.e., this was not part of the assets of the city council. Expenditures were also made for works that were not carried out and some that were executed, but were registered with an overcharge, we are referring to a sewerage network, drainage, drinking water, rainwater channel, community dining room and actions of the project called “dignified housing”. Of some works that were carried out (of which there were no irregularities in the execution of their expenditure), technical failures were found in the construction of two classrooms in an elementary school.

The ASF audit, in the 2017 Public Account (ASF, 2018), pointed out that it was not possible to determine the destination of the entire resource transferred to Oxchuc, which comprised almost 202 million pesos, under FISM. The resource was granted to the government of the councilman president Óscar Gómez López (appointed by the Congress of the State of Chiapas). As indicated in the document, the resource was transferred without major obstacle, however, in the same document are exposed, chronologically, the arguments of the municipal council, who claim not to have received those resources and, among them, the blockade of the building of the municipal presidency since March 2016, by the followers of the former mayor María Gloria Sánchez, and the burning of files. This case is not entirely clear, since it is exactly in this period that a legal tangle is developed with which María Gloria Sánchez tries, through the local and federal electoral courts, to invalidate her resignation and “overthrow” the municipal council appointed by the local congress. This aspect of the political conflict is amply documented by Pérez Sánchez (2021), who explains how in Oxchuc the electoral tribunals (local and federal), the local Congress and the state government confront each other.

ASE's audit of the 2019 Public Account (ASE, 2020) detects a high percentage of irregularities with respect to the total amount and the sample audited (table 3). Damages to the treasury consist of the lack of documentation, the necessary documentation was not provided to prove the expenditure on the acquisition of office and cleaning materials, consulting services, printing and photocopying of various documents, purchase of soft drinks, toys, buckets, basket weaving

and renting of bouncy castles (which the City Hall claimed to have delivered to the population in different events). The necessary documentation to prove derogations in the delivery of resources for medical and funeral support, consulting services and vehicle leasing was also not delivered.

In the case of public works, the documentation with which the service was awarded and contracted to carry out the Dignified Housing Program and the acquisition of zinc sheets was not presented; also missing was documentation of the unit cost of the following items: labor wages, machinery rental, supply and installation of PVC piping, freight, rod tie rods, supply and installation of imported synthetic grass. All the above were expenditures made, according to city hall officials, for various works, but there is no evidence to prove it.

Again, they did not present documentation indicating the quality of the construction materials and the quality controls that determine the degree of compaction and the resistance of the concrete, in works such as a basic community hospital in the municipal capital, the auditorium and an elementary school. Finally, damages to the treasury were detected for not submitting the payroll for the fortnight of September 16-30 and for not making the refund of the unexercised resources to the Treasury of the Federation (Tesofe) for almost two million pesos.

In the ASE's audit of the 2020 public account (ASE, 2021), irregularities like those of the previous year were detected. The main one was the lack of documentation proving the expenditure on items such as food services (which the municipality tried to justify with simple receipts), office and cleaning material, per diems for officials, salaries for trust personnel and personal protection equipment.

Regarding the works, among the irregularities detected were projects that were paid for but not executed, for example, a rural road, drainage and surfacing. In others, high payments were made, such as for the construction of two classrooms in an elementary school, the paving of a street in the town and the roofing of a school. Differences were also found between the volume of the works and what was paid, i.e., payments were made for much larger volumes than what had been built (rehabilitation of drainage and, in one school, the roofing of a sports area).

The only person who has been arrested on suspicion of corruption has been the former municipal president, Norberto Sántiz Gómez. The first arrest was at the end of his first term, in 2005, when he was about to travel abroad and was accused of illicit enrichment (the main evidence was the possession of at least 13 homes in cities such as Tuxtla Gutiérrez, Ocosingo and San Cristóbal de las Casas); he regained his freedom in 2007. At the end of his second term, in 2016, he was suspected of the same charge, however, he was not prosecuted, and it is presumed that he was imprisoned so that his wife, María Gloria Sánchez, would resign from the municipal presidency (Mariscal, 2005).

While corruption persists (despite the departure of the political class grouped into political parties), extreme poverty continues to affect most of the population, as shown in Table 3.³ below.

Table 3
Poverty in the municipality of Oxchuc (2000-2020)

Year	Poverty		Moderate Poverty		Extreme poverty	
	%	ABS	%	ABS	%	ABS
2000	96.20%	36,447	34.10%	12,919	62.20%	23,566
2010	97.40%	42,223	21.60%	9,364	75.70%	32,816
2020	98.10%	53,888	35.60%	19,556	62.50%	34,333

Source: Prepared by the authors based on DataMun (Coneval, 2000-2020).

Conclusions

The management of municipal finances in Oxchuc was not in accordance with the regulations, i.e., there is not enough documentation to prove that the funds were used for what the town hall officials indicated. There was evidence of the execution of some public works, travel expenses and payroll, but they were not verified in accordance with current regulations.

The resources derived from federal transfers (especially the FISM, of Ramo 33) have become a political booty that has promoted the confrontation between rival groups for their control. The audits revealed that mismanagement and corruption also prevailed during the new customs and practices government, which is ironic, since one of the banners of the new citizens' movement was precisely to eradicate corruption. However, evidence indicates that the budget was used improperly and not for the execution of social infrastructure works.

It is expected that the auditing institutions will be the ones to promote, in the first instance, the proper clarification of the management of resources, but, despite the results of the audits, they have not pronounced themselves to start criminal proceedings against those responsible. This situation feeds the discourse of the local political class in the north of Mexico, in which they argue that they are heavily financing the governments of the south. As we have seen, the resources continue to be controlled by a few public officials, who use them for personal purposes, diverting them from their destination and, for this reason, in Oxchuc the poverty indexes do not decrease.

³ The result of the sum of the percentages of extreme poverty and moderate poverty must be equal to the percentage of poverty. Coneval (n.d.) points out that "moderate poverty is obtained by calculating the difference between the incidence of the population in poverty minus the population in extreme poverty", however, this is only true for the 2020 data, but not for the 2000 and 2010 data.

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