

QUERÉTARO

MUNICIPAL

ECONOMIC

YEARBOOK

AXIS 05.

OPEN GOVERNMENT
AND RESULTS



QUERÉTARO
— MUNICIPIO —

AXIS 05 OPEN GOVERNMENT AND RESULTS



AXIS 05 OPEN GOVERNMENT AND RESULTS

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5.1 Municipal structure

The municipal dependency, in accordance with articles 115 of the Political Constitution of the United Mexican States and 35 of the Political Constitution of the State of Querétaro, has its own legal personality and the power to independently manage its assets.

In order to provide a quality service to citizens, the Municipality of Querétaro meticulously selects, hires, and trains public officials and newly hired personnel.

The municipal structure is made up of 9 levels:

1. Presidency
2. Ministries
3. Regencies
4. Directorates
5. Coordination Offices
6. Department Headquarters
7. Administrative personnel
8. Operational Personnel
9. Police

On the other hand, the city council comprises 25 agencies:

- 1 Municipal Council
- 1 President's Office
- 1 Counseling
- 4 Coordination Offices
- 1 General Directorate
- 1 Trust
- 1 Institute
- 1 Internal Control Body
- 13 Ministries
- 1 Municipal DIF System.



HUMAN RESOURCES

La plantilla laboral en 2021 ascendió a 5,643 servidores públicos, 40.0% del personal fueron mujeres y 60.0% hombres. Respecto al año anterior la matrícula se redujo 84 plazas, es decir, disminuyó 1.5%.

En 2004, año del primer registro, el personal que laboraba en las entonces 18 dependencias era de 4,358 personas. Con la incorporación de 9 secretarías, los lugares de trabajo aumentaron 50.0% y se sumaron 1,285 plazas para un crecimiento de 29.5%.



The following table shows the registration in 2021 of the municipal personnel. The Ministries of Public Security and Public Services concentrate 42.2% of the female labor force:

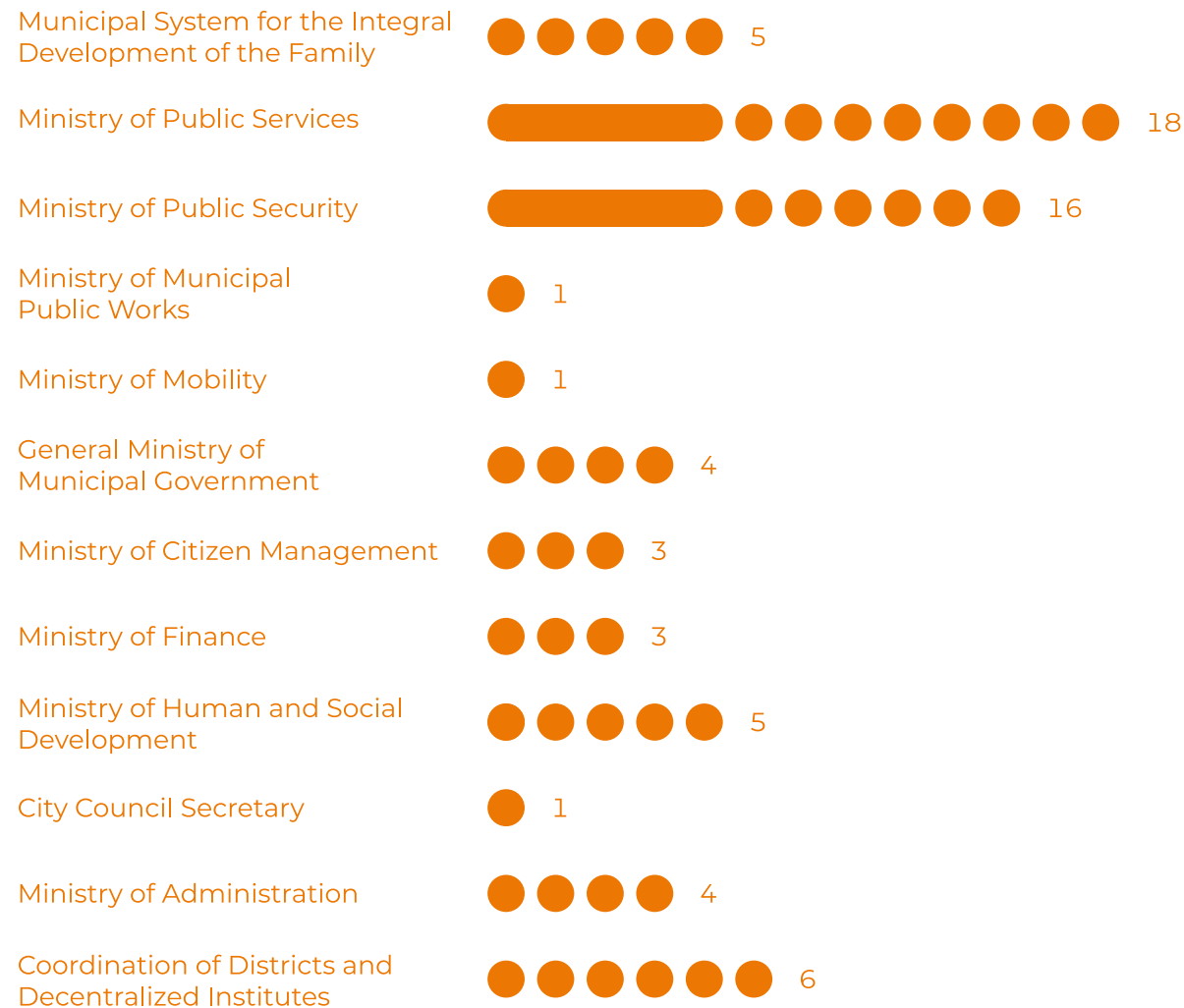
HUMAN RESOURCES BY AGENCY, 2021.			
AGENCY	WOMEN	MEN	TOTAL
Municipal Council	37	29	66
Legal Counsel	15	13	28
Coordination of Advisors and Inter-institutional Liaison	-	2	2
Coordination of Districts ¹	117	170	287
Coordination of Cabinet	14	8	22
General Coordination of Municipal Social Communication	14	20	34
Municipal System for the Integral Development of the Family	148	61	209
General Directorate of the Parque Bicentenario Park	19	29	48
Trust for the Conservation of the Environment of Querétaro	1	12	13
Municipal Planning Institute	6	7	13
Head of the Office of the Municipal Presidency	62	60	122
Internal Control Body	30	17	47
Ministry of Administration	181	149	330
Ministry of Culture	69	56	125
Ministry of Human and Social Development	123	162	285
Ministry of Sustainable Development	80	49	129
Ministry of Finance	143	138	281
Ministry of Women	7	1	8
Ministry of Mobility	47	77	124
Ministry of Municipal Public Works	25	137	162
Ministry of Public Security	607	975	1,582
Ministry of Public Services	347	1,010	1,357
Ministry of Tourism	9	6	15
Ministry of City Council	26	23	49
General Ministry of Municipal Government	133	172	305
TOTAL	2,260	3,383	5,643

Source: Municipality of Querétaro. Directorate of human Resources, 2022.

¹Includes the 7 municipal districts.

67 public officials with different abilities work in the 12 municipal offices. The following table shows the details of the information:

PERSONNEL WITH DISABILITIES BY AGENCY, 2021.

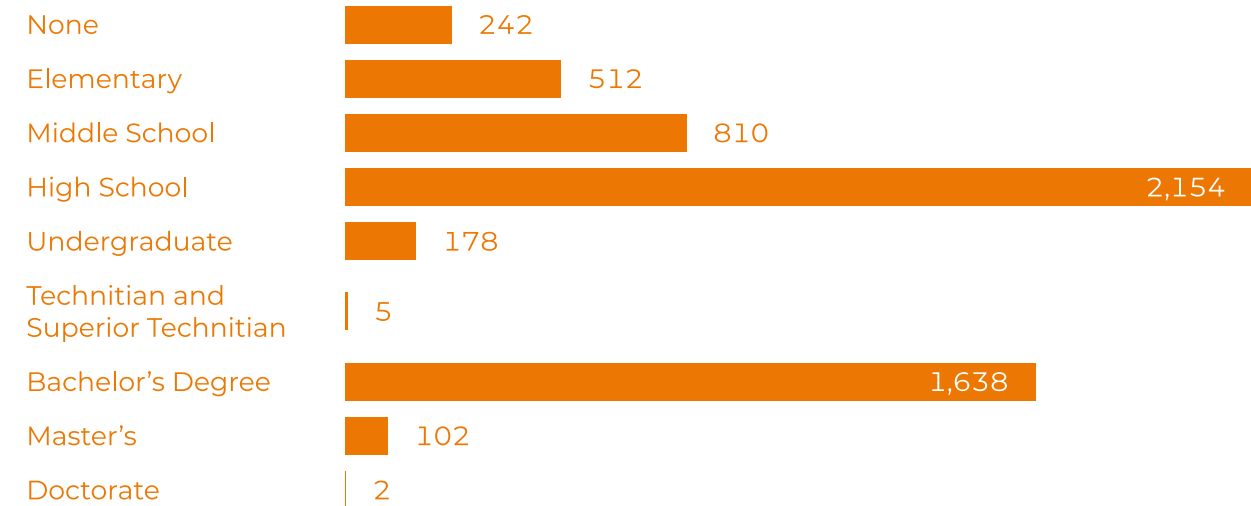


Source: Municipality of Querétaro. Directorate of Human Resources, 2022.

The percentage of employees according to their educational level is:

- 9.1% elementary
- 14.3% middle school
- 38.2% high school
- 29.0% bachelor's degree
- 3.3% technician and superior technician
- 1.8% master's and doctorate

HUMAN RESOURCES BY EDUCATIONAL LEVEL, 2021.



Source: Municipality of Querétaro. Directorate of Human Resources, 2022.



The average seniority of municipal employees is 9.7 years:

32.6%

from 1 to 5 years.

12.1%

from 16 to 20 years.

3.6%

from 26 onwards.

18.6%

from 6 to 10 years.

8.0%

from 21 to 25 years.

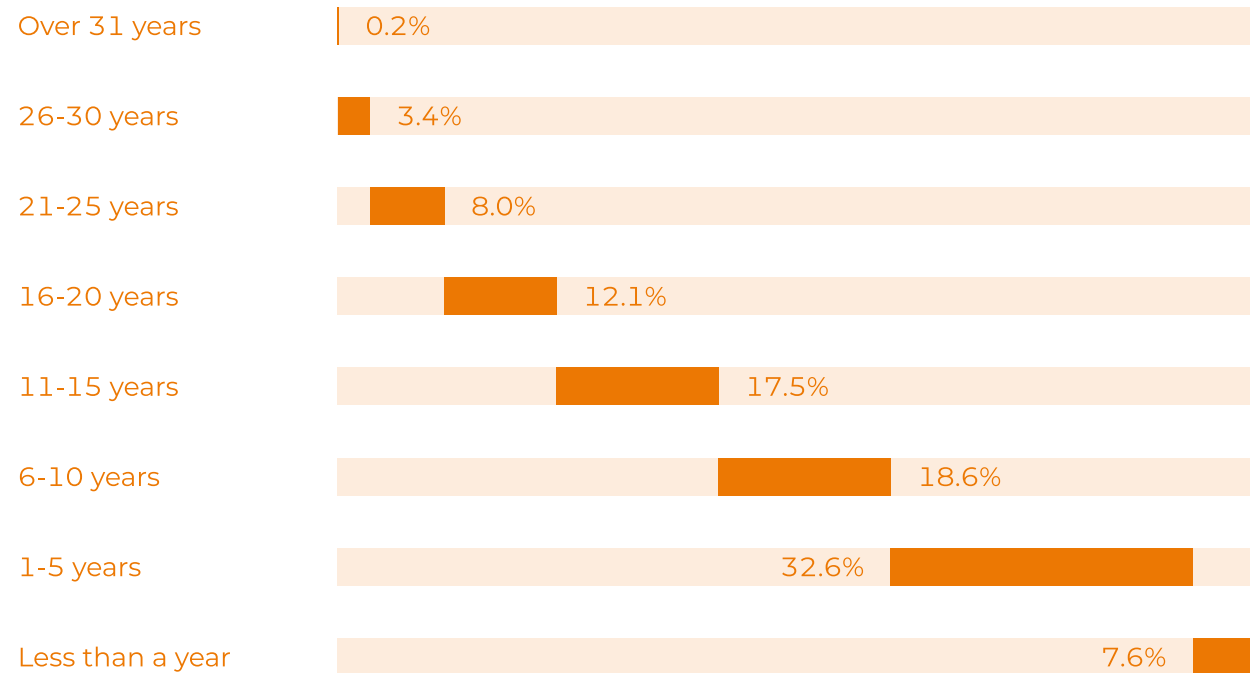
17.5%

from 11 to 15 years.

7.6%

less than 1 year.

HUMAN RESOURCES BY SENIORITY, 2021.



Source: Municipality of Querétaro. Directorate of Human Resources, 2022.

The Ministry of Administration, through the Directorate of Human Resources, provides constant training to the municipal workforce in order to improve their performance and raise the quality of public service. To achieve these objectives, 4 activities were carried out in 2020:

1. Training of public officials: More than 200 events related to the Municipal Public Administration were held, totaling almost 27,000 total hours of training by internal and external instructors.

TRAINING GIVEN TO MUNICIPAL PUBLIC OFFICIALS, 2021.

CONCEPT	BY INTERNAL INSTRUCTORS	BY EXTERNAL INSTRUCTORS	TOTAL
Hours of training	264	1,049	1,313
Number of training events	117	100	217
Trained personnel	2,938	1,473	4,411
Total hours	13,878	12,991	26,869

Source: Municipality of Querétaro. Directorate of Human Resources, 2022.

2. Comprehensive training program: In order to strengthen the organizational culture and institutional development through continuing education, 4,404 officials from all levels were trained through 3 subprograms.

COMPREHENSIVE TRAINING PROGRAM, 2021.

SUBPROGRAM	EVENTS	PARTICIPATIONS	PERCENTAGE (%)
Development and Continuous Education	3	22	0.5
Training, Updating and Specialization	99	993	22.5
Institutional	115	3,389	77.0
TOTAL	217	4,404	100.0

Source: Municipality of Querétaro. Directorate of Human Resources, 2022.

3. Diploma courses: Seeking to keep the personnel updated, the “2021 Results-Based Budget” diploma was offered, which 20 participants profited from in 2,400 hours of work.

DIPLOMADOS REALIZADOS, 2021.		
DIPLOMADO	HORAS	PARTICIPANTES
Diplomado en Presupuesto Basado en Resultados	2,400	20
TOTAL	2,400	20

Fuente: Municipio de Querétaro. Dirección de Recursos Humanos, 2021.

4. Survey on "Organizational Climate: A survey applied to public officials, both at the operational and administrative levels, revealed that their institutional feeling reaches an average rating of 86.4 out of 100.

RESULTS OF THE ORGANIZATIONAL CLIMATE SURVEY, 2021.	
FACTOR	RATING
Collaboration and work team	85.5
Trust	86.2
Improvement Dynamics	88.4
Management with vision and values	86.6
Facilitating change	86.8
Strengthening performance	84.9
Identity	90.3
Facilities	81.5
Achieving commitment	87.1
Value-added organization	92.1
Service-orientated	84.9
Passion and sense of urgency	88.7
Acknowledgement and satisfaction	80.6
AVERAGE GRADE	86.4

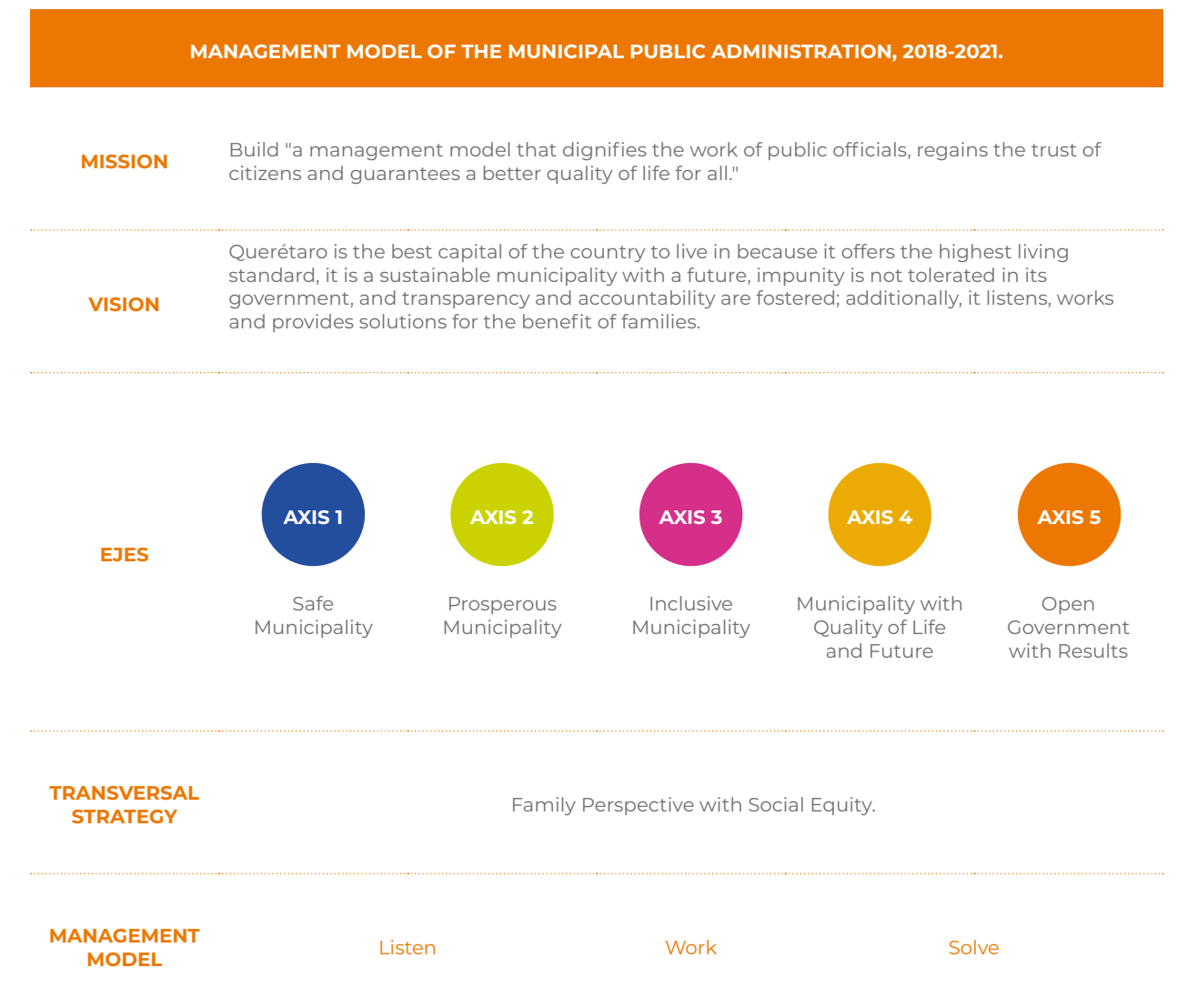
Source: Municipality of Querétaro. Directorate of Human Resources, 2022.

5.2 New public management

The municipal government maintains an open dialogue with citizens, demonstrating trust, social participation and public value. The consistent execution and monitoring of programs, strategies, projects, works and actions, ensures maximum effectiveness in the performance of its functions.

2018-2021 MUNICIPAL DEVELOPMENT PLAN (PMD for its Spanish abbreviation)

In accordance with the Planning Law of the State of Querétaro and the management results model, citizen proposals from different sectors and specialists were combined, in addition to those derived from the diagnosis made by the government team itself, resulting in the origin, implementation and monitoring of the PMD.



Source: Municipality of Querétaro. Cabinet Coordination, 2022.

The Transversal Axis of Perspective of Family with Social Equity maintains an environment of opportunities, equity and respect, so that everyone's rights can be exercised, strengthening the social fabric, generating a culture of community, solidarity and reciprocal support. The 5 axes and the programs that each one develops are the following:



Source: Municipality of Querétaro. Cabinet Coordination, 2022.

REGULATORY IMPROVEMENT

It is a program established as permanent public policy. During 2021 it remained valid through 8 projects:

ANNUAL REGULATORY IMPROVEMENT PROGRAM OF THE MUNICIPALITY OF QUERÉTARO, 2021.		
NUMBER	PROJECT	RESPONSIBLE AGENCY
1	<p>Electronic Citizen File (Phase II). It is a technological tool that avoids that when carrying out the procedures the same documents that had already been previously delivered to the Municipality have to be delivered. It prevents the same documents that the Municipality issues from being requested again from the citizen. During 2021, 4 procedures and 17 construction license modalities were integrated into this tool.</p>	
2	<p>Obtaining the PRO SIMPLIFICA Certification. The diagnosis prepared by CONAMER on the social cost of municipal procedures was received, in which it was certified that the Municipality of Querétaro reached a simplification rate of 55.9% compared to the first diagnosis made in 2019.</p>	Cabinet Coordination
3	<p>Regulatory Impact Analysis (Phase III). It consists of carrying out an analysis prior to the publication of a new regulation, in order to ensure that the benefits to citizens are greater than their compliance costs.</p>	
4	<p>Simplified Construction Window (VECS). It consists of the integration in a single process and form of the 5 procedures that are required to carry out a construction: Land Use Opinion, Official Number, Alignment, Construction License and Completion of Work. In the case of the Municipality of Querétaro it was possible to implement and certify this system, reducing response times by 61.0%.</p>	Ministry of Sustainable Development
5	<p>Automation of the Elaboration of Agreements, Opinions and Technical Studies for Real Estate Developments. A system was developed to streamline the processes related to this type of procedure. It is a program that remained in force during 2022.</p>	
6	<p>Medium Risk Rapid Business Opening System (SARE). It expanded its capacity to 325 businesses or activities, of which 245 are low risk and 80 medium risk. In both cases, the maximum response time is 1 business day. Under this mechanism, the Land Use Opinion, the Feasibility of Turning and the Operating License are processed in a single step in a maximum time of 24 hours.</p>	Ministry of Sustainable Development
7	<p>Optimization of the Program for the Temporary Opening of Microbusinesses (PATMIN). It increased its catalog from 39 to 153 spins susceptible to the program. It allows and regulates, under certain restrictions, the opening of very low risk businesses in garages, land, booths, doors, windows, etc.</p>	
8	<p>Specific Improvement and Simplification Actions. During 2021, 28 simplification actions were carried out, which impacted on the improvement of 14 procedures related to the construction and opening of businesses.</p>	

Source: Municipality of Querétaro. Cabinet Coordination, 2022.

PERFORMANCE EVALUATION SYSTEM OF THE MUNICIPALITY OF QUERÉTARO (SEDMQRO for its Spanish acronym)

It is the set of methodological elements with which the exercise of the programs is evaluated, under the principles of verification of the degree of fulfillment of goals and objectives, based on strategic and management indicators to evaluate their social impact.

The Coordination Counseling Office evaluates and monitors the objectives of the PMD and its 10 Budgetary Programs, through the development of the Matrix of Indicators for Results (MIR). With this action, 6 registered evaluations in the 2021 Annual Evaluation Program (PAE 2021) and those corresponding to the 10 Budgetary Programs presented in the PMD were fulfilled, following up on the performance, strategy and management indicators developed in the MIR. The accumulated results for each axis in the period were as follows:

SUMMARY OF COMPLIANCE WITH THE MUNICIPAL DEVELOPMENT PLAN, 2018-2021.

Axis	BUDGETARY PROGRAM	PROGRAM PROGRESS (PERCENTAGE %)	AXIS PROGRESS (PERCENTAGE %)
Axis 1. Safe Municipality	Everybody Safe	100.0 ●	100.0 ●
	Culture of Peace	100.0 ●	
Axis 2. Prosperous Municipality	Orderly City	98.0 ●	86.0 ●
	Economic Development	74.0 ●	
Axis 3. Inclusive Municipality	Queretaro Friendly	88.5 ●	94.0 ●
	Mayor in your Neighborhood	99.5 ●	
Axis 4. Municipality with Future Quality of Life	Land of Wellness	94.2 ●	97.1 ●
	Infrastructure for the Future	100.0 ●	
Axis 5. Open Government and Results	Zero Impunity	100.0 ●	100.0 ●
	Optimal Management and Healthy Finances	100.0 ●	

Fuente: Municipio de Querétaro. Coordinación de Gabinete, 2022.

The reports of each one of the 6 evaluations are published on the transparency portal of the website of the Municipality of Querétaro and can be consulted at the following address: <https://municipiodequeretaro.gob.mx>.

RESULTS OF THE IMPLEMENTATION OF THE ANTI-CORRUPTION SHIELDING

The Anti-Corruption Shielding platform allows citizens to participate in a permanent and orderly manner in monitoring compliance with issues related to transparency and accountability, in order to achieve a corruption-free environment through the Citizen Councils by Axis, carrying out the following activities:

- The Municipal President, through the Counseling Office Coordinator, invites the presidents of chambers, colleges, university rectors and recognized experts in the subject matter of each of the guiding principles of the PMD to participate.
- Each council is made up of 7 participants, including a member of the Citizen Accountability Commission and another from the State Citizen Participation Council, meeting once every 3 months to monitor the Municipal Performance Evaluation System and validate the results of the budgetary programs (PbR/SED).
- The secretaries and heads of the areas are present in the sessions. In the sessions of the Citizen Councils by Axis, detailed follow-up is given to the quarterly evaluations of the Municipal Performance Evaluation System (SED). The 35 citizens involved verify the progress of the 5 Axes, 10 Municipal Programs and 130 Lines of Action of the PMD.

The following table shows the complete structure of the Anti-Corruption Shielding:

ELEMENTS THAT MAKE UP THE ANTI-CORRUPTION SHIELDING OF THE MUNICIPALITY OF QUERÉTARO, 2021

ELEMENTS	SESSIONS
General Coordination	3
Citizen Commission for Accountability	11
Citizen Councils by Axis	3
Transparency Committee	5
Regulatory Improvement Council	2
TOTAL	24

Fuente: Municipio de Querétaro. Coordinación de Gabinete, 2022.

5.3 Internal Control Body (OIC) of the Municipality of Querétaro

It is the administrative unit designated by the Law of Administrative Responsibilities of the State of Querétaro that is responsible for the promotion, evaluation, strengthening and proper functioning of internal control in public entities and other instances of autonomous constitutional bodies that, in accordance with their respective laws, are competent to apply the laws on the Responsibilities of Public Officials.

In the Municipality of Querétaro, the OIC is constituted as a decentralized public body of the City Council with technical autonomy and that is in charge of the application of the Municipal System of Prevention, Surveillance, Control, Inspection and Evaluation, with the objective that the human, material and financial resources are administered and exercised in accordance with the approved plans, programs and budget, taking into account their area of competence.

Its main attributions are:

1. To issue the Code of Ethics of the Municipality of Querétaro in accordance with the guidelines issued for this purpose by the National Anticorruption System and give it maximum circulation, so that it is known by public officials, suppliers, concessionaires, builders and citizens in general.
2. To issue the Code of Conduct of the Municipality of Querétaro in accordance with the guidelines issued for this purpose by the National Anticorruption System.
3. To implement, within the scope of its competence, the necessary mechanisms to prevent acts and omissions that could constitute administrative responsibilities, in the terms established by the National and State Anticorruption Systems.
4. To carry out the functions established by the Public Works Law of the State of Querétaro, regarding the Committee for the Selection of Contractors for Public Works. And monitor that the public works executed with municipal public resources, directly or with the participation of third parties, comply with the projects, technical specifications and applicable regulations.
5. To investigate and qualify administrative offenses committed by public officials of the Municipality of Querétaro and individuals, in the terms ordered by the provisions of the National and State Anticorruption Systems.

6. To order the practice of verification visits within the procedures of investigation and qualification of administrative faults, in accordance with the applicable regulations.
7. To participate in the Committees of Acquisitions, Disposals, Leases and Contracting of Services, in accordance with the provisions of the law and regulations in the matter, as well as manage the register of contractors and laboratories of the Municipality in accordance with the legal orders.
8. To validate and resolve procedures within the scope of its competence, determine the existence or lack of responsibility and, when appropriate, apply the corresponding sanctions in accordance with the General Law and the Law of Responsibilities.
9. To monitor, evaluate, verify the exercise of expenditure, verify its correct application and comply with the obligations arising from the provisions on planning, budget, income, financing, investment, debt, equity, securities and financial discipline, as well as issue an opinion on projects of accounting and control systems in terms of programming, budget, administration of human, material and financial resources, contracting of debt and management of funds and securities formulated by the different dependencies, entities and agencies that make up the Municipal Public Administration.
10. To monitor, advise and instruct on the application of the manuals of procedures and controls related to the purpose of the audit, following up on the observations that are in accordance with the applicable legal systems.

In 2021, the OIC issued 34.5% more agreements than in 2020, as shown in the following table:

PUBLICATION OF AGREEMENTS IN THE MUNICIPALITY OF QUERÉTARO, 2020 AND 2021.		
CATEGORY	2020	2021
Agreements issued	2,034	2,736
Issued Lists	230	231
Average deals per day ¹	8.4	8.3

Source: Municipality of Querétaro. Directorate of Responsibilities of the Internal Control Body, 2022.

¹The data on the average number of agreements per day is obtained with data from the Integral System for Monitoring Administrative Procedures (SISPA).

During the same year, the 5 lines of action established continued to work according to the Municipal Work Plan 2018-2021:

- Procedural activity
- Citizen participation
- Information to public officials
- Professionalization
- Quality certification

In 2021, 80 administrative investigation files were opened, 58 more than the previous year, representing an increase of 263.6% compared to 2020.

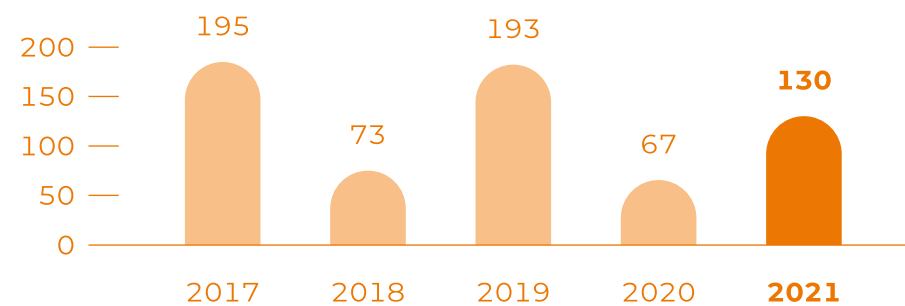
INITIATED ADMINISTRATIVE RESPONSIBILITY PROCESSES 2020 AND 2021.



Source: Municipality of Querétaro. Directorate of Responsibilities of the Internal Control Body, 2022.

In the same year, what was then known as the Legal and Research Department received 130 Administrative Procedures of Responsibility against a public official, an amount 94.0% higher than the previous year. The detail of the information in the following table:

ADMINISTRATIVE RESPONSIBILITY PROCEDURES INITIATED, 2017-2021.



Total:
658

Source: Municipality of Querétaro. Internal Control Body, 2022.

Funds officials can incur in 2 types of responsibility, disciplinary or patrimonial. The cases registered during 2021 are shown below:

ADMINISTRATIVE PROCEDURES BY TYPE OF RESPONSIBILITY, 2021.



Source: Municipality of Querétaro. Internal Control Body, 2022.

The following table shows the municipal agencies that had the most procedures initiated and the number of public officials involved:

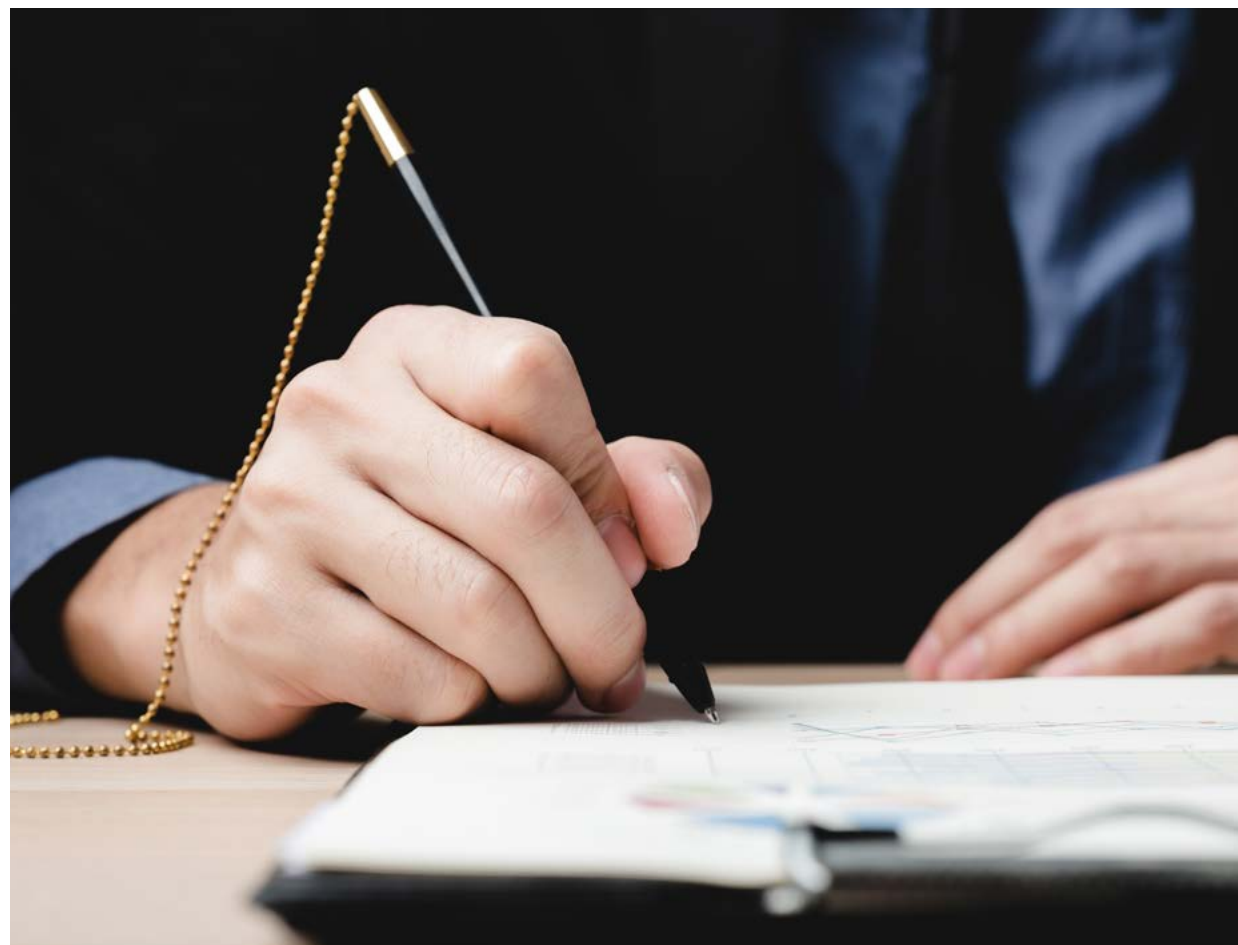
PUBLIC OFFICIALS SUBJECT TO ADMINISTRATIVE PROCEDURES, 2021.		
AGENCY	NUMBER OF PUBLIC OFFICIALS	PERCENTAGE (%)
Coordination of Projects and Continuous Improvement	1	0.8
Ministry of Finances	29	22.3
Ministry of District Management	1	0.8
Ministry of Government	5	3.8
Ministry of Public Works	3	2.3
Ministry of Public Safety	9	6.9
Ministry of Public Services	25	19.2
Private Ministry	8	6.2
Other agencies	49	37.7
Secretaría de Gobierno	3	4.4
TOTAL	130	100.0

Source: Municipality of Querétaro. Directorate of Responsibilities of the Internal Control Body, 2022.

During 2021, all reprimand sanctions to public officials were made as a reprimand, as shown in the information in the following table:

SANCTIONS AND RESOLUTIONS ISSUED, 2021.	
TYPE OF SANCTION	NUMBER OF SANCTIONS
Reprimand	37
Removal	-
Disqualification	-
Suspension	-
TOTAL	37

Source: Municipality of Querétaro. Internal Control Body, 2022.

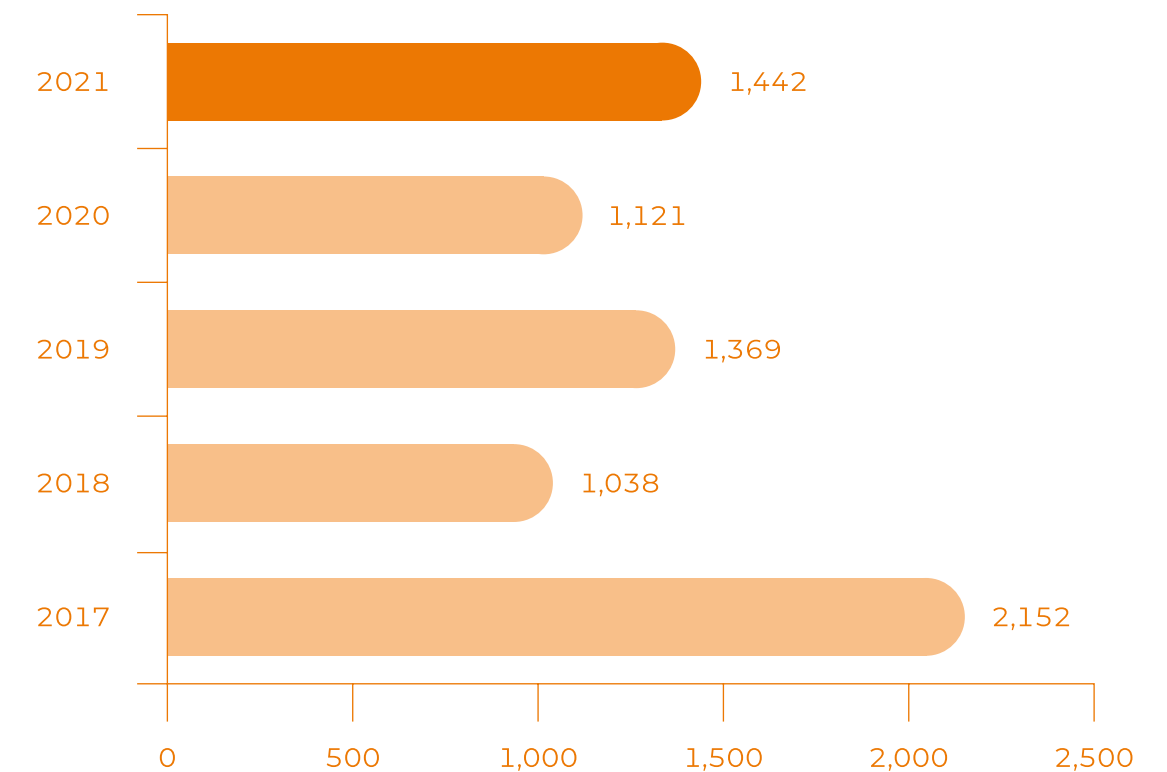


5.4 Transparency and access to public information unit

This agency is in charge of receiving and processing requests for access to information, managing requirements made to the agencies and the necessary notifications to citizens. It handles appeals for review filed with the State Commission for Transparency and Access to Public Information of the State of Querétaro, and trains municipal public officials on the subject.

In 2021, information requests increased by almost 30% over the previous year. These are entered through the National Platform for Government Information (INFOMEX), which issues a unique folio for follow-up and promises a response within 20 business days. The complete information is shown in the following table:

REQUESTS RECEIVED BY THE MUNICIPAL TRANSPARENCY AND ACCESS TO PUBLIC INFORMATION UNIT, 2017-2021.



Source: Municipality of Querétaro. Transparency and Access to Public Information Unit, 2022.

The agency with the highest number of requests was the Ministry of Sustainable Development with 549 of the total. The following table provides detailed information:

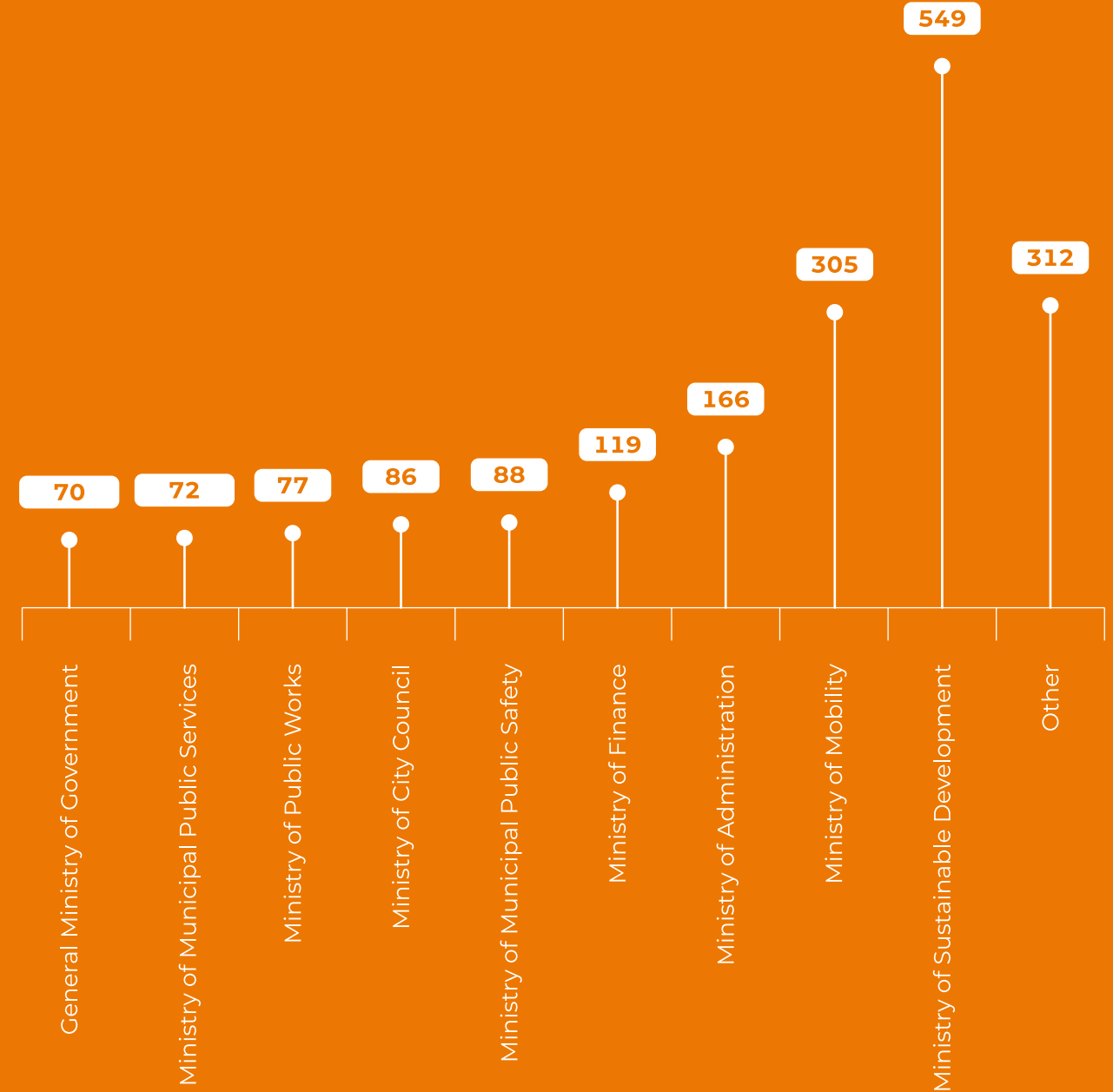
INFORMATION REQUEST REQUIREMENTS, 2021¹.

AGENCY	NUMBER OF REQUIREMENTS	PERCENTAGE (%)
Legal Counseling	18	1.0
Coordination of the Presidency Agenda	39	2.1
Coordination of Delegations and Decentralized Institutes	24	1.3
Cabinet Coordination	21	1.1
Coordination of tours	9	0.5
Coordination of the Municipal Presence Office	14	0.8
Coordination of Public Relations and Inter-Institutional Relations	5	0.3
General Coordination of Social Communication	30	1.6
Head of the Office of the Municipal Presidency	6	0.3
Internal Control Body	51	2.8
Councilmen	4	0.2
Ministry of Administration	166	9.0
Ministry of Culture	14	0.8
Ministry of Human and Social Development	43	2.2
Ministry of Sustainable Development	549	29.8
Ministry of Finance	119	6.5
Ministry of Citizen Management	18	1.0
Ministry of Mobility	305	16.5
Ministry of Public Works	77	4.2
Ministry of Municipal Public Safety	88	4.8
Ministry of Municipal Public Services	72	3.9
Ministry of Tourism	5	0.3
Ministry of City Council	86	4.7
General Ministry of Government	70	3.7
Private Secretary	11	0.6
TOTAL	1,844	100.0

Source: Municipality of Querétaro. Transparency and Access to Public Information Unit, 2022.

¹ Requests are counted to a single instance and requirements can be to more than one agency.

AGENCIES WITH THE HIGHEST NUMBER OF INFORMATION REQUIREMENTS, 2021.



Source: Municipality of Querétaro. Transparency and Access to Public Information Unit, 2022.

5.5 City Council

It is the administrative body of the municipal government that bases its guidelines on the Political Constitution of the United Mexican States and is represented by a mayor who personifies the highest institutional command on a municipal level.

The state of Querétaro is directed by a governor and 18 mayors. Each municipality establishes its number of legal representatives in accordance with Article 115 of the Political Constitution of the United Mexican States: "The states will adopt for their internal regime the republican, representative, democratic, secular and popular form of government, based on their territorial division and their political and administrative organization, in the free municipality."

The municipality of Querétaro, on the other hand, has 13 council members and 2 trustees who legally represent it, completing a staff of 16 officials involved in its management. The councilors have the obligation to participate, represent and preside over 2 (and up to a maximum of 6) Permanent and Temporary Opinion Commissions, as dictated by the Municipal Organic Law of the State of Querétaro.

The City Council of Querétaro conducts different meetings, mostly public, of the Municipal Council. Regular meetings are carried out periodically 2 times per month, and special meetings are carried out as many times as necessary. Solemn sessions are held when the members of the new City Council take an oath; government reporting; and visits by the President of the Republic, Governor, representatives of the Executive, Legislative or Judicial Branch and, in general, distinguished personalities.

MEETINGS HELD BY THE CITY COUNCIL, 2020 AND 2021.

TYPE OF MEETING	2020	2021
Regular	24	24
Special	6	5
Solemn	2	8
TOTAL	32	37

Source: Municipality of Querétaro. City Council Ministry, 2022.

In 2021, 4 new municipal regulations were implemented, and 8 existing ones were reformed. The following tables provide detailed information:

NEW MUNICIPAL REGULATIONS, 2021.

No.	REGULATION	GAZETTE	DATE
1	Regulation of the Committee for the Comprehensive Care of People Living on the Street in the Municipality of Querétaro	No. 78 Volume I	March 2
2	Internal Regulations of the Ministry of Culture	No. 78 Volume I	March 2
3	Regulation of the Municipal Institute of Women of Querétaro	No. 92 Volume II	September 21
4	Regulation of the Legal Department of the Municipality of Querétaro	No. 93 Volume II	September 30

Source: Municipality of Querétaro. City Council Ministry, 2022.



AGREEMENTS REGARDING MUNICIPAL AGREEMENTS, 2021.

No.	AGREEMENTS	MUNICIPAL GAZETTE	DATE
1	Agreement Amending Various Articles of the Regulations of the Municipal System of Substantive Equality Between Women and Men and to Prevent, Address, Punish and Eradicate Violence Against Women	No. 89	August 3
2	Agreement That Reforms Various Articles of the Regulation of Administrative Justice for the Municipality of Querétaro	No. 85 Volume I	June 1
3	Agreement that Reforms the Internal Regulation of the Ministry of Mobility of the Municipality of Querétaro	No. 92 Volume II	September 21
4	Agreement amending Various Provisions of the Organic Regulations of the Ministry of Public Security of the Municipality of Querétaro	No. 92 Volume II	September 21
5	Agreement reforming various articles of the Urban Image Regulation of the Municipality of Querétaro	No. 92 Volume III	September 21
6	"Agreement amending Article 17 of the Regulation for the Simplification of Procedures of the Municipality of Querétaro de Querétaro"	No. 93 Volume I	September 30
7	Agreement amending various provisions of the Regulations for the Operation of Commercial Establishments in the Municipality of Querétaro	No. 93 Volume I	September 30
8	Agreement that Reforms Various Provisions of the Internal Regulations of the City Council of the Municipality of Querétaro	No. 93 Volume I	September 30

Source: Municipality of Querétaro, City Council Ministry, 2022.



5.6 Public resources

The Municipal Public Administration is committed to maintaining healthy public finances and preserving an economic balanced budget and stability through an open transparent government and strict accountability.

With these actions, the Municipality of Querétaro complies with article 60 of the General Law of Government Accounting publishing on the website www.municipiodequeretaro.gob.mx the documents provided in the legal ordinances in the initiative of the Revenue Law, the Expenditure Budget Project and other applicable regulations.

The total income of the Municipality amounted to 6,563,728,244.05 pesos at the end of fiscal year 2021, from which 58.9% were own income, 22.1% from federal participations, 11.3% from federal contributions and 7.7% obtained from agreements.

Making a comparison between the capture of own income, participations and contributions in 2021 with respect to 2020, a growth of 11.2% is observed. The detailed information is shown in the following table:

INCOME OF THE MUNICIPALITY OF QUERÉTARO 2020 AND 2021.

CONCEPT	2020 INCOME (PESOS)	PERCENTAGE (%)	2021 INCOME (PESOS)	PERCENTAGE (%)
OWN INCOME + HOLDINGS AND CONTRIBUTIONS	5,903,579,305.85	100.0	6,563,728,244.05	100.0
TOTAL OWN INCOME	3,484,024,369.29	59.0	3,863,949,741.63	58.9
Taxes	2,643,224,648.74	75.9	3,031,735,777.12	46.2
Fees	547,521,853.09	15.7	539,725,772.52	8.2
Products	121,035,788.74	3.5	88,803,411.29	1.4
Public use taxes	172,242,078.72	4.9	203,684,780.70	3.1
TOTAL FEDERAL HOLDINGS	1,352,759,538.00	23.0	1,452,862,411.00	22.1
TOTAL FEDERAL CONTRIBUTIONS	716,037,159.94	12.1	742,851,897.84	11.3
AGREEMENTS	348,493,450.32	5.9	502,300,000.00	7.7
TOTAL INCENTIVES ARISING FROM TAX COLLABORATION	2,264,788.30	0.0	1,764,193.58	0.0

Source: Municipality of Querétaro, Ministry of Finance, 2022.

Expenses, meanwhile, reached 6,147,645,496.27 pesos. The classification according to the type of expense and its percentage distribution is shown in the following comparative table between 2020 and 2021:

EXPENSES OF THE MUNICIPALITY PER EXPENDITURE CONCEPT 2020 AND 2021.				
CONCEPT	2020 EXPENSES (PESOS)	PERCENTAGE DISTRIBUTION (%)	2021 EXPENSES (PESOS)	PERCENTAGE DISTRIBUTION (%)
Individual services	1,628,834,779.06	23.9	1,615,647,170.25	26.3
Materials and supplies	404,571,866.50	5.9	348,931,432.93	5.7
General services	1,457,964,818.74	21.4	1,495,511,994.94	24.3
Transfers, allowances, subsidies and other aids	566,480,016.83	8.3	753,192,157.28	12.3
Movable, immovable and intangible property	248,381,292.84	3.8	149,377,966.54	2.4
Public investment	2,368,634,014.35	34.8	1,695,234,045.97	27.5
Public debt	128,815,278.71	1.9	89,750,728.36	1.5
TOTAL	6,803,682,067.03	100.0	6,147,645,496.27	100.0

Source: Municipality of Querétaro, Ministry of Finance, 2022.

The Ministry of Finance reported that, in 2021, Moody's Investors Service evaluated the credit profile of the Municipality of Querétaro as Baa1/Aa1.mx negative, a rating that reflects strong management practices, very low debt levels, and high levels of liquidity and operating margins. This shows that, despite the pandemic, a solid and debt-free operating balance was maintained.

According to the rating agency, 3 credit strengths stand out:

1. High economic dynamism and high generation of own income.
2. Strong operating balances, ample liquidity levels and very low debt levels.
3. Good administration and internal governance practices.

As a credit challenge, Moody's Investors Service points out unfunded pension liabilities.

For its part, the rating agency Standard & Poor's assigned in January 2021 the BBB/Negative rating on a global scale for the Municipality of Querétaro, and -CaVal- mxAA+/Stable/ on a national scale. This reflects the excellent fiscal space to maneuver in the midst of the economic crisis thanks to the prudent financial policies of the municipal administration.





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