

La importancia de las finanzas en el Nuevo Aeropuerto Internacional de la Ciudad de México

The importance of the finances on the New Mexico City's International Airport

*A importância das finanças no Novo Aeroporto Internacional da Cidade do
México*

María de los Ángeles Velázquez Martínez

Universidad Autónoma del Estado de México, México

vema640828@hotmail.com

<https://orcid.org/0000-0001-8149-8012>

Melesio Rivero Hernández

Universidad Autónoma del Estado de México, México

melesior@yahoo.com

<https://orcid.org/0000-0001-7608-4376>

Enrique Moreno Sánchez*

Universidad Autónoma del Estado de México, México

enriquetex132@gmail.com

<https://orcid.org/0000-0003-3274-586X>

* Autor de correspondencia

Resumen

El Nuevo Aeropuerto Internacional de la Ciudad de México (NAICM) empezó su construcción en el mes de septiembre de 2015 con una participación aproximada de 750 inversionistas nacionales e internacionales y con un presupuesto inicial de 169 000 millones de pesos, razón por la cual en la presente investigación se ha procurado conocer la manera en que se han usado las finanzas en la construcción del NAICM, así como el reporte de los estados financieros desde el inicio de la obra hasta el segundo trimestre de 2018, y su impacto en las finanzas públicas del país. Para tal fin, se ha diseñado una investigación de tipo descriptivo-documental, en la cual se utilizó el método deductivo para tratar los datos disponibles en distintas páginas web y en documentos especializados; además, se cotejaron y analizaron cifras cuantitativas disponibles para examinar las



finanzas del NAIM, ahora ubicado en el municipio de Texcoco, Estado de México, entidad financiera con legislación estatal distinta a la de la Ciudad de México. Mediante la discusión y el análisis de resultados de los informes obtenidos de diversas fuentes, se puede indicar que de los presupuestos ejercidos entre los años 2015 y 2018, los recursos adicionales invertidos de fuentes externas representan más de 50 % del total del egreso realizado, siendo la principal fuente de financiamiento la emisión de bonos verdes y la fibra E (Fideicomiso de Inversión en Energía e Infraestructura), lo que no afecta el presupuesto de egresos de la Federación. Por otra parte, en lo concerniente a la obra, hasta el segundo trimestre de 2018 los importes por cubrir comprometidos representan aproximadamente 74.99 %, lo que refleja un avance de 25.01 %. Por último, como futuras líneas de investigación se plantean dos rutas: la primera, relacionada con la asignación de recursos en los contratos de grandes proyectos, y la segunda —que resulta complementaria— se refiere al estudio puntual de su gestión financiera. De esta manera, se puede intentar cumplir con los principios de transparencia y acceso a la información pública, lo cual serviría para combatir la corrupción, pues brindaría a la sociedad expectativas claras y razonables del manejo de los recursos públicos invertidos en la administración de obras.

Palabras clave: aeropuerto, finanzas, Texcoco.

Abstract

The Mexico City's New International Airport (NAICM, acronym in Spanish) construction began on September 2015 with a participation of approximately 750 national and international investors and an initial budget of 169,000 million pesos, for this reason this research has sought to know the way in which financial resources have been used in the construction of the NAICM, the financial statements report from the beginning of the project up to the second quarter of 2018, and its impact on the public finances of the country. For such purpose, it has been designed a documentary and descriptive-type investigation, in which the deductive method was used to process the data available in different web pages and in specialized documents; In addition, available quantitative figures were compared and analyzed to examine the NAICM finances, NAICM is now located in the municipality of Texcoco, State of Mexico, financial entity with a state law different from that of Mexico City. Through the discussion and analysis of the results obtained from various sources,

it can be said that of the budgets executed from 2015 through 2018, additional funds invested by external resources represent more than 50 per cent of the total expenses made, being green bonds and Fibra E (Energy and Infrastructure Investment Trust) the main sources of financing which does not affect the Federal Expense Budget. In addition, with respect to the project, up to the second quarter of 2018, the committed amounts to be covered represent 74.99 per cent approximately which reflects an advance of 25.01 per cent. Finally, two routes are proposed as future lines of investigation: the first related to the resource allocation in the contracts of big projects and the second – which is complementary – refers to the careful study of its financial management. Thus, we can try to comply with the principles of transparency and access to public information, which would serve to fight against corruption, as it would provide society with clear and reasonable expectations of the management of the public funds invested in the administration of projects.

Keywords: airport, finance, Texcoco.

Resumo

Cidade New Mexico International Airport (NAICM) começou a construção em setembro de 2015, com uma participação aproximada de 750 investidores nacionais e internacionais, com um orçamento inicial de 169.000 milhões de pesos, que é por isso que o essa pesquisa buscou saber como eles foram usados financiar a construção de NAICM e relatórios de demonstrações financeiras a partir do início da obra até o segundo trimestre de 2018, e seu impacto sobre as finanças públicas país Para tanto, foi elaborada uma pesquisa documental-descritiva, na qual o método dedutivo foi utilizado para lidar com os dados disponíveis em diferentes páginas da web e em documentos especializados; também foram recolhidos e analisados os dados quantitativos disponíveis para examinar as finanças da NAIM, agora localizado no município de Texcoco, Estado de México, instituição financeira que não seja a lei do Estado da Cidade do México. Através da discussão e análise dos resultados dos relatórios obtidos de várias fontes, isso pode indicar que os orçamentos exercido entre 2015 e 2018, os recursos adicionais investidos a partir de fontes externas representam mais de 50% da descarga total realizado sendo A principal fonte de financiamento é a emissão de títulos verdes e fibras E (Trust de Investimento em Energia e Infraestrutura), o que não afeta o orçamento da Federação para gastos. Por outro lado, no que diz



respeito aos trabalhos, até o segundo trimestre de 2018 os valores a serem cobertos representam aproximadamente 74,99%, o que reflete um avanço de 25,01%. Finalmente, a pesquisa futuro como dois caminhos são propostos: o primeiro relacionado à alocação de recursos em contratos para grandes projetos, eo segundo que é complementar ponto refere-se ao estudo da sua gestão financeira. Dessa forma, você pode tentar respeitar os princípios de transparência e acesso à informação pública, o que ajudaria a combater a corrupção, como daria a sociedade de gestão clara e razoável dos recursos públicos investidos nas expectativas da administração da construção.

Palavras-chave: aeroporto, finanças, Texcoco.

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Introduction

The New International Airport of Mexico City (NAICM)¹ It was a project that was scheduled to be built in the municipality of Texcoco, State of Mexico. However, on October 29, 2018, the current president of the Republic for the period 2018-2024, Andrés Manuel López Obrador (also known by the acronym AMLO), offered a press conference (based on a citizen consultation that resulted controversial because of the way in which it was made specific to address the aforementioned airport) to explain that the project started in Texcoco was suspended, specifically in the lands of the former lake of the municipality. In said conference, the president of the Nation also informed that the works would begin in Santa Lucia, where currently is the Base Area of the Mexican Armed Forces, for which the construction of two new tracks was proposed, as well as the remodeling and construction of accesses. Likewise, it was suggested to expand the operations of the Toluca airport, which is more than 50 kilometers from the current airport in Mexico City, and, finally, "explained that the one currently operating will be improved so that these three can provide service for the next fifty years "(Zavala, October 29, 2018, paragraph 4).

¹ Este proyecto, en sus inicios, fue dado a conocer como Nuevo Aeropuerto Internacional de la Ciudad de México (NAICM); sin embargo, en septiembre de 2018, en la página web <http://www.aeropuerto.gob.mx/> se refiere a este con el nombre Nuevo Aeropuerto Internacional de México (NAIM).



The problem, however, is that we still need to know not only if these options will improve the service and competitiveness of the largest city in Latin America, but also where the required investments will come from, estimated at 100 billion pesos. . In addition to this, the engineers who study the project believe that in the land where it is currently being built there are deposits of white and deformable clay, which would require constant maintenance. Despite these warnings, it has been pointed out that the advances could not be paralyzed because this would "imply a cost for the country of approximately 120 billion pesos" (Ureste, September 5, 2018, paragraph 2). Also, in the journalist note of Adnpolítico (August 17, 2018). it is noted that "the cancellation of works in Texcoco would cost 100 billion pesos, of which 60,000 correspond to work already completed and 40,000 to contracts already signed" (paragraph 8).

In short, more than 17 years have passed since the original proposal of the airport, and now, in the twilight of President Peña Nieto's term (2012-2018) and at the beginning of the new term of government, the NAIM has become a transexenal project that involves different political and social actors, and that generates diverse environmental, economic and financial problems that need to be studied.

For this reason, the objective of this paper is to know the development of finances in the construction of the NAIM, as well as the report of the financial statements from the start of the work until the second quarter of 2018, and its impact on public finances. from the country.

Method

In this descriptive-documentary research, the deductive method was used to treat the data available in different web pages and specialized documents; In addition, available quantitative figures were analyzed and analyzed to analyze the finances of the NAIM, now located in the municipality of Texcoco, State of Mexico, a financial entity with state legislation different from that of Mexico City.



The work has been structured in three sections: the first presents a theoretical section to reflect on finances in State projects, as well as the importance of the presentation of financial information, the role of public administration and the link with the big urban projects.

Subsequently, the financial results of the NAIM are offered up to the second quarter of 2018, among which the amounts paid and the amounts committed to the suppliers pending coverage, as well as the 140% increase in the initial budget, whose estimated cost stand out until February 2017 it was 186,000 million pesos, with "a final estimated cost of 285 billion pesos, according to a document delivered to the president-elect by the GACM" (Adnpolitica, August 18, 2018, paragraph 8)); Likewise, it should be noted that although the figures of the audited financial statements are presented, there is no information on the internal control processes implemented in the administration, a fundamental element to prevent operational risk and corruption. Finally, the discussion, results and conclusions of the work developed are presented.

Study area

The NAIM is built in the eastern part of the State of Mexico, on land of the former lake of Texcoco, owned by the federal government, "on an area of 12 500 hectares, of which 4430 will be used for the NAIM" (Aristegui Noticias, 3 de septiembre de 2014, párr. 10).

Figura 1. Mapa de ubicación del NAIM



Fuente: Google Maps (2018)



The theoretical

The concept of administrative modernization is present in the public administration with greater emphasis in 2013 with the implementation of the Government Accounting Law, whose main purpose is set out in article 1, that is, "to establish the general criteria that will govern accounting government and the issuance of financial information of public entities, in order to achieve their proper harmonization "(Higher Institute of Fiscal Studies [ISEF], 2015).

Domínguez (2013), meanwhile, defines such term as the process of review, restructuring and compatibility of accounting models in force at the national level, based on the adaptation and strengthening of the legal provisions that govern them, of the procedures for the recording of operations, the information that government accounting systems must generate, and the characteristics and content of the main accountability reports.

For this purpose, the implementation of an internal control system (IC) that focuses on risk prevention is required, which strengthens the adequate and transparent management of financial resources. In this regard, the Mexican Institute of Public Accountants (IMCP) (2013a) points out that the IC is a process designed, implemented and maintained by the heads of the entity's government, the management and other personnel in order to provide reasonable security on the achievement of the objectives of the entity regarding the reliability of the financial information, the efficiency and effectiveness of the operations, as well as compliance with applicable legal and regulatory provisions. In this context, Lawrence (2007) defines finances as follows:

Finance is defined as the art and science of managing money. Almost all individuals and organizations earn or collect the money and spend it or invest it. Finance deals with the process, the institutions, the markets and the instruments that participate in the transfer of money between individuals, companies and government. (p. 3).

In this regard, Esquivel (2016) explains that "Public Finance information strengthens control, efficient use and adherence to the accounting framework, precisely innovation in this area, which promotes changes in those who process and use accounting information "(P.7). In another financial context, the Mexican Council for Financial Information Standards (CINIF) points out the following in the Financial Information Standards (2013), specifically in NIF A-3 paragraph IN1:



The accounting produces indispensable information for the administration and development of the entities and, therefore, processes the operations carried out by the entity and groups data and information for the use of the administration and of the persons that make the decisions within the entity. For this purpose, the financial statements are prepared to present a summary of the relevant and fundamental financial aspects for the entity itself. This information is extended to third parties interested in the development of the same entity (IMCP, 2013b).

The purpose of the aforementioned authors' contribution is to establish the norms that govern the valuation, presentation and disclosure of the operations expressed in monetary terms according to the established principles; this with the objective of preparing accounting and financial information and issuing financial statements that show the economic situation of public and private entities for those interested and the appropriate decision-making, as well as for the presentation of transparent results that guarantee confidence to society .

In this context, public finances are aimed at the proper management of economic resources, so in the construction of NAIM it is relevant to analyze what has been the financial management of income received and its application to the various items of expenditure budgeted in the aforementioned urban mega-city that will have a social, economic, environmental and financial impact on the budget of the federal government.

In this regard, it should be noted that the NAIM project has been entrusted to the Airport Group of the City of Mexico S. A de CV (GACM), "majority state participation entity, with legal personality and its own assets and is a direct holding company of 99.99% of shares and shareholding control of its Subsidiary Entities "(Ministry of Finance and Public Credit [SHCP], 2014, paragraph 2). This group was legally constituted through the Ministry of Communications and Transportation (SCT) on May 28, 1998 through public instrument number 44 337. This body is responsible for building, administering, operating and exploiting the NAIM for a period of 50 years, according to the concession title granted by the Federal Government and published in the Official Gazette of the Federation on January 26, 2015 (GACM, 2018a).

The GACM follows up on the NAIM project; However, by increasing the various activities, it was considered necessary to have an internal control body to strengthen the transparency structure and program, as well as good operating practices. Therefore, in the minutes of the



extraordinary meeting held on April 29, 2015, it was proposed to modify the structure and occupational level of the incumbent's seat in order to have the four basic figures: complaints, responsibilities, internal audit and evaluation. , in accordance with the statutory powers of the Ministry of Public Administration (GACM, 2018b).

In the actions undertaken for the administration and operation of NAIM, reference is made to the National Development Plan 2013-2018, in the sectoral program of the aforementioned Secretariat, specifically in section III, Objectives, strategies and lines of action, objective 5. Specifically, consolidate a model for the administration of public resources as a reproducible practice for the federal public administration, strategy 5.5, to "strengthen a culture of information management that favors transparency, accountability and citizen participation", where they are raised five lines of action described below:

5.5.1 Collaborate with the computer support of the National System of Logistics Platforms.

5.5.2 Implement the mechanisms that allow managing the security of the sector's information.

5.5.3 Increase the digital interaction of procedures and services to the citizen's sector.

5.5.4 Strengthen transparency, accountability and citizen participation through the use of Information Technologies.

5.5.5 Promote the use of electronic documents in the sector, as well as digital tools for document management (Sector Program for Communications and Transport [PSCT], 2013, p.84).

On the other hand, the Organization for Economic Cooperation and Development (OECD) (2015), in the study Effective development of infrastructure megaprojects: the case of the New Mexico City International Airport states that "transparency" should "increase" and access to information in the construction of the new airport (...) [and] proactive disclosure of information on public procurement and the project "(page 161).

Taking into account this recommendation, and in order to comply with the transparency in the presentation of the information, the construction and operation processes of the aforementioned megaproject, the GACM has available on its website (<http://www.aeropuerto.gob.mx/>) diverse data that the citizenry can consult, some of which refer to financial advances, transparency, integrity and ethics, considered the latter as essential values in the fight against corruption. In fact, in the section dedicated to information related to the adequate and transparent management of finances, the following items of consultation are included:

Tabla 1. Rubros de consulta del NAIM

Concepto	Contrataciones	Avance físico-financiero	Transparencia
1. Integridad y ética	1. Sondeos de prevención en materia de transparencia	1. Obras preliminares y estudios	1. Normatividad de la transparencia
1.1 Acciones de integridad del grupo aeroportuario	1. Primer sondeo		2. Acceso a la información
1.2 Manifiesto de integridad de las empresas en la construcción del NAIM	2. Segundo sondeo		3. Transparencia focalizada
1.3 Comité de ética	3. Tercer sondeo		4. Participación ciudadana
1.4 Quejas y denuncias			5. Indicadores de programas presupuestarios
		6. Recomendaciones	
		7. Estudios financiados con recursos públicos	
		8. Planes, programas e informes	
		9. Políticas de privacidad	

Fuente: Elaboración propia a partir del GACM (2018)

Each of the items referenced in table 1 contains diverse information that regulates the regulations and operation of the airport group with the aim of providing information to stakeholders on the principles of integrity and transparency. In fact, in the aforementioned report, the OECD (2015) states the following:

Providing access to information to citizens is an important area, although it often requires a lot of time, as well as adequate human and financial resources to offer an exclusive service with sufficient staff to perform the task (p. 163).

In the reports made by the aforementioned body in the years 2015 and 2018, the emphasis on giving value to the communication channel from inside to outside and in the opposite direction is evident, so that with this section of access to information is sought comply with the operation needs of the project.

Results

Financing

In the dictionary of the Royal Spanish Academy (2018) the term financing is defined as the "action and effect of financing", and this last verb refers to the fact of providing a natural or moral person with resources for the creation or development of Your activities.

Now, derived from the analysis made to the information collected on the expenditures and the additional financing resources, the budgets presented by the GACM for authorization corresponding to the exercises that comprise from the year 2014 (start of the project) until the 2018 period. show in table 2:

Tabla 2. Integración de presupuestos autorizados (millones de pesos)

Concepto	Ejercicio 2014	Ejercicio 2015	Ejercicio 2016	Ejercicio 2017	Ejercicio 2018
Gastos de operación	368.9	313	202.9	336.60	313
Gastos de inversión	1733.1	25 259	19 000.0	43 249	69 925
(100 %) total del presupuesto ejercido	2102.0	25 572	19 202.9	43 585.60	70 238
Importe del presupuesto de Egresos de la federación	2102.0	10 571	5702.9	5836.60	5550
Recursos adicionales		15 001 ²	13 500	37 749 ³	64 688

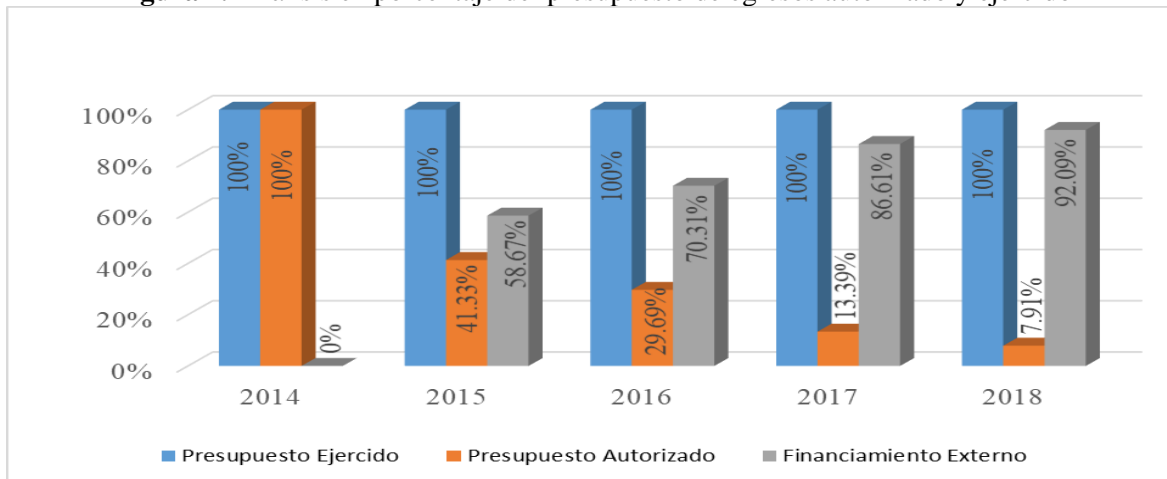
Fuente: Elaboración propia a partir del GACM (2018)

As observed in the presentation of budgets, the expenditures made were greater than the authorized amounts. In fact, to determine the percentages of increase in external financing, figure 2 is presented, in which the total budget exercised is referred to as base 100:

² En los ejercicios 2015 y 2016 no se tiene referencia de dónde se obtuvieron los recursos adicionales para el financiamiento, ya que la fuente de información apuntaba la siguiente leyenda en un cuadro negro: “Eliminado: Texto correspondiente a información reservada que corresponde a la estrategia de financiamiento del proyecto del Nuevo Aeropuerto Internacional de la Ciudad de México (NAICM) (Estrategia de fondeo). Fundamento: Artículos 113, fracciones IV Y VIII de la Ley General de Transparencia y Acceso a la Información Pública (LFTAIP), 110 fracciones IV y VIII de la Ley Federal de Transparencia y Acceso a la Información Pública, Lineamientos vigésimo segundo, fracción IV y vigésimo séptimo de los LGMCDIEVP (GACM, 2018c y d).

³ En los ejercicios 2017 y 2018 los recursos se obtendrán conforme al esquema de fondeo que contempla la cesión onerosa de la Tarifa Única aeroportuaria aprobado mediante los acuerdos CA/2Ord2015/09 de fecha 30 de junio de 2015 y CA/2Ext2015/01 de fecha 17 de septiembre de 2015. (GACM, 2018c). Ambos acuerdos no pudieron ser consultados debido a que los textos apuntaban la información señalada en la referencia número 3.

Figura 2. Análisis en porcentaje del presupuesto de egresos autorizado y ejercido



Fuente: Elaboración propia a partir de GACM (2018)

The amounts approved in council sessions of the GACM charged to the Budget of Expenditures of the Federation (PEF) in 2015 was 41.33%, in 2016 of 29.69%, in 2017 of 13.39% and in 2018 of 7.91% in relation to the actual expenditure (total budget exercised), which was greater than that authorized in 17.34%, 40.62%, 73.22%, 84.18%, respectively in each year, which refers to the airport group, at the request of the Ministry of Finance and Public Credit, and not to affect the public finances themselves, opted for other sources of external financing to pay for the work, since when the project began, a value of 3300 million dollars had been established, of which 45% would be financing of the private sector and 55% through budgetary resources.

As for the financing of the project, in the minutes of the ordinary assembly, dated February 28, 2018, it was established that the PEF has applied 6,000 million dollars, taking the following actions to defray said amount:

- Increase in the airport use rate (TUA) (early 2014) administered by the Airport Trust of Mexico City acting through Nacional Financiera, SNC Institution of Development Bank Trust Institution, it is not their individual capacity, but only as a fiduciary.
- Term of the contract with the real estate company Fumisa S. A de C. V.
- Adjustment in the contract for the provision of services with airports and auxiliary services (ASA).

Additionally, a proposal to contract a line of credit with the National Bank of Public Works and Services (Banobras) will be presented. In 2016, where external financing rose 70.31%, and was resolved through the issuance of green bonds⁴.

With the objective of not affecting the public finances, the PEF, in fiscal year 2018, and at the request of the SHCP, a new financing scheme was proposed with the investment in fiber E (Investment Trust in Energy and Infrastructure), which was born in October 2015, started operations in March 2016 and is defined as the "investment vehicle that will allow public and private investors to monetize assets that have predictable and stable cash flows" (Milenio, November 30, 2015 , paragraph 3).

The Mexican Stock Exchange (BMV) explains that this instrument is a financial vehicle that will attract investment for any public or private company that complies with the requirements established by the regulation, applicable through the securitization of some of its mature assets (already existing)⁵ (Meza, 21 de octubre de 2015). The order and supply of external financing sources in the construction of the NAIM are shown below:

Tabla 3. Cronología de financiamiento

Año(s)	Fuente de financiamiento
2015-2016	Línea de crédito de hasta por 3000 millones de dólares (mdd) otorgado por un consorcio de 13 bancos, que permitió la utilización de los fondos para el inicio de la obra.
2016	Emisión de bonos verdes por 2000 mdd.
2017	Emisión de bonos verdes por 4000 mdd.
2018	Emisión de fibra E, en colocación de certificados bursátiles fiduciarios de inversión en energía e infraestructura por 30 000 mdd en 2018.

Fuente: Elaboración propia a partir del GACM (2018)

Likewise, the financial progress on June 30, 2018 is presented on the GACM web portal (table 4). Added to this, a column was included in the information that reflects the missing

⁴ Un bono verde es cualquier tipo de bono cuyos fondos se destinan exclusivamente a financiar o refinanciar, en parte o en su totalidad, proyectos verdes elegibles, ya sean nuevos y/o existentes (Banco Bilbao Vizcaya Argentaria [BBVA], 2017).

⁵ El Despacho de Consultoría Fiscal (Ruiz Zamarripa, 2016) señala que esta limitante quedó modificada en la Primer Resolución Miscelánea Fiscal para 2016, la cual fue publicada en el mes de abril del mismo año, donde se amplía el concepto de activos nuevos para efectos de la fibra E. En dicha resolución se incluye a los que se construyan dentro del curso normal de las operaciones de la sociedad y que tengan la finalidad de reparar, adaptar o reponer activos o cuando dejen de ser útiles para la obtención de los ingresos.

percentage to be exercised based on the committed amount, and a line indicating the total values is included.

Tabla 4. Avance físico-financiero hasta el 30 de junio de 2018 (millones de pesos)

Contrato	Empresa	Importe comprometido	Importe pagado al 30/06/18	% Pagado	% Faltante
Nivelación y limpieza	Coconal S. A. P. I. de C. V.	1 902.81	1 975.98	100	
Caminos provisionales	Consortio integrado por Transportaciones y Construcciones Tamaulipeco, S. A. de C. V. e Inmobiliarios Mexicanos, S. A. de C. V.	608. 27	488 .70	80.34	19.66
Campamento GACM	Participación conjunta: Acciones Grupo Oro, S. A. de C. V. y Constructora Grupo Oro, S. A. de C. V.	112 .04	112. 04	100.00	
Drenaje pluvial temporal	Participación conjunta: Calzada Construcciones, S. A. de C. V. y Construcciones y Dragados del Sureste, S. A. de C. V.	243. 25	221. 97	91.25	8.75
Remoción de escombros	Participación conjunta: Omega Construcciones Industriales, S. A. de C. V. Calzada Construcciones, S. A. de C. V. y Construcciones y Dragados del Sureste S. A. de C. V.	891. 80	887. 76	99.55	.45
Barda y camino perimetral convenio 1-3	Sedena	2 930. 97	2 930 .97	100	
Limpieza, nivelación e instrumentación geotécnica, pista 6	Sedena	2 346. 28	2 346. 28	100	

Desarrollo de ingeniería y construcción de subestaciones y acometida eléctrica		Proyectos y Construcciones Urisa S. A. de C. V.	1 114 .84	708. 78	63.58	36.42
Edificio terminal	Pilotes de cimentación	Gami Ingeniería e Instalaciones S. A. de C. V.	999. 89	971 .33	97.14	2.86
	Losa de cimentación	ICA Constructora de Infraestructura S. A. de C. V.; Impulsora de Desarrollo Integral S. A. de C. V.; Construcciones y Trituraciones S. A. de C. V.; Controladora de Operaciones de Infraestructura S. A. de C. V.; Constructora El Cajón S. A. de C. V.	7 555 .64	4 656. 53	61.63	38.37
	Terminal de pasajeros	Constructora Terminal Valle de México S. A. de C. V.	84 828. 37	5 624. 58	6.63	93.37
Torre de control		Construcciones Aldesem S. A. de C. V.; Aldesa Construcciones S. A.; Jaguar Ingenieros Constructores S. A. de C. V.	1 242. 17	305 .28	24.58	75.42
Losa de cimentación CTT		Sacyr Eppcor Naicm S. A. P. I. de C. V.	1 399. 98	1 043 .78	74.56	25.44
Pista 2		Coconal S. A. P. I., Constructora y Pavimentadora Vise S. A. de C. V.	7 926. 29	6 145. 46	77.53	22.47
Pista 3		Operadora Cicsa S. A. de C. V., Constructora y Edificadora Gia+A S. A. de C. V., Promotora y Desarrolladora Mexicana S. A. de C. V., La Peninsular Compañía Constructora S. A. de C. V.	7 359 .20	4 470. 89	60.75	39.25

Plataformas de la terminal edificio satélite, terminal de carga y mantenimiento de aeronaves del NAIM	ICA Edificio Satélite S. A. de C. V.	7 145 .53	00	00	
Construcción de la red de distribución eléctrica de media tensión en 23 kV y subestaciones	ICA Flour Daniel, S. de R.L. de C.V.; Industria del Hierro S.A. de C.V.	3 656. 00	192. 49	5.27	94.73
Valor total (pesos)		132 263 .33	33 082. 82	25.01	74.99

Fuente: Elaboración propia a partir del GACM (2018)

It is important to indicate that the information contained in table 4 is not shown in a similar way in the GACM communiqués, as it has been modified by the progress of the work and by the announcement of the cancellation of the project, which is why it is considered valuable information in the investigation of NAIM's finances.

Based on the total results, it can be indicated that the difference that remains to be covered for its conclusion is 74.99%. At the beginning of the work, it was planned to finish in the month of October 2020; however, it has been mentioned that if the project is not canceled, it will probably be terminated in the year 2023. In this context, and in order not to affect the public finances of the Federation, in the first extraordinary session of the GACM, dated February 28 of 2018, the emission of fiber E was authorized, which would operate as follows:

In the first instance the Fideicomiso Fiber E is created, which will issue the stock certificates through the public offering in the stock market; the resources of the offer will be used by the trust to subscribe and pay the series "P" shares, which are preferred shares, and have no guaranteed yield, it is preferred return and are issued by GACM; once these resources are available, they will be transferred to the administration and payment trust fund of Nacional Financiera, which is the one that currently manages the resources to finance the work, and, where appropriate,



GACM will distribute to the holders a percentage of the distributable flow to the trust as of March 2021 (GACM, 2018e, párr. 10).

The emission of fiber E allows the project to be self-financing, so that the public finances of the State would not be affected, argument used to cancel the project. Therefore, "the president of the Business Coordinating Council (CCO) Juan Pablo Castañón agrees with the elected president AMLO that they must find ways to finance it, which will allow us to see a modern Mexico with a future" (Saldana, June 6, 2018, para. . 3). It is estimated that the capturing power of this financial instrument is approximately three billion dollars.

Finally, regarding the transparency in the awarding of contracts for the construction of the project, the Mexican Institute for Competitiveness (IMCO) considers that corruption risks exist in the construction of the new airport, some of which are mentioned continuation:

90% of the amount analyzed by the agreements and agreements (more than 130 675 million pesos) were awarded through public tenders; however, 157 of the 320 agreements studied were awarded directly. Likewise, only 19% of the procedures that were not publicly adjudicated have adequate legal justification, at the time when 25 of the procedures amounting to 3036 million pesos had less than four days to prepare their proposals. 12 of the 21 unique categories established by the Ministry of Finance and Public Credit (SHCP) never used a competitive procedure (...). If the buyer dependency awards a contract to the supplier with the only solvent proposal, there is a risk of a simulation of competition. 29% of public procurement procedures lack true competition (Celis, 6 de septiembre de 2018, párr. 5).

Financial information

Regarding the information disclosed by the financial statements and the items that comprise them, these are only described literally in the corresponding minutes of the council held in the different exercises summarized in table 5:

Tabla 5. Datos de los balances generales (millones de pesos)

Rubro/ejercicio Fiscal	2014	2015	2016	2017
Activo total	3345	26 868.7	65 769.70	88 125.20
Pasivo	12	1275.4	2 211.80	3 502.20
Capital contable/patrimonio	3333	25 593.3	63 557.80	84 623.00
Pasivo más capital	3345	26 863.7	65 769.70	88 125.20

Fuente: Elaboración propia a partir del GACM (2018)

The financial statements for the year 2017 were presented at the ordinary meeting held on April 4, 2018. The items indicated in the balance sheets are integrated as follows: the amount of 9450.50 million pesos represents the creditable VAT that is paid on the invoices of expenses and of which steps are taken before the SHCP for its return, the figure of 4651.67 million pesos belongs to advances of the winning contractors of the tenders, not amortized⁶, which in short represents a total asset amount of 88 125.20 million pesos.

The non-current asset consists of the amount of 48 441.10 million pesos, which is the equity held in the administration and payment trust, plus investments in the subsidiaries of the International Airport of Mexico City (AICM), the Airport Services of the City of Mexico (SACM), and 30 242.6 million pesos that correspond to the item real estate, infrastructure and constructions in process (investment in the work), so that the total assets amount to 88 125.20 million pesos. In relation to the liabilities, the amount of 3503.20 million pesos corresponds to the National Infrastructure Fund (Fonadin)⁷, which is recoverable. As for equity, this amounts to the amount of 84 623 million pesos, while the income statements report in their income and expenses the following figures:

⁶ Representa un gasto pagado por anticipado que se registrará en la inversión o gasto en el periodo que le corresponda.

⁷ Participó con 4 mil millones de pesos que se han venido desembolsando y la cantidad mencionada es la que está subordinada a la deuda; actualmente, se está trabajando con el Fonadin y con la SHCP en capitalizar estos recursos para evitar que siga creciendo el monto (GACM, 2018f).

Tabla 6. Estados de resultados (millones de pesos)

Rubro/ejercicio fiscal	2014	2015	2016	2017
Ingresos	2945	21 160.3	62 160.5	20 818.3
Egresos	1513	20 802.1	60 981.7	36 277.5
Remanente	1432	358.2	1778.8	-15 459.20

Fuente: Elaboración propia a partir del NAIM (2018)

As can be seen, in 2017 there is an excess in the figures for expenditures compared to income, a difference that corresponds to the interest payments of the administration and payment trust.

Expenditures report disbursements for the amounts of 18 264.3 million pesos of current expenditure and 131.4 million pesos of personal services, which are granted in the PEF to operate.

The record states that the amount of 17,989.0 mdp corresponds to the use that is acquired by the SCT to the AIC, which is consolidated; this use is transferred to the SCT and returns as an increase in the budget of the Secretariat itself to capitalize GACM and this is the route that has been followed (GACM, 2018, p.).

Finally, it is worth mentioning that the figures shown in Tables 5 and 6 -corresponding to the financial statements- were collected with information obtained from the different ordinary and extraordinary meeting minutes made by the GACM, where the amounts are literally described. corresponding to each item and where they indicate individually individual financial statements and consolidated financial statements with the AICM and the SACM, although it is omitted if the figures presented square the assets with the liability and equity.

Discussion

There are several strengths in the construction of the NAIM, among which the one included on its webpage is specifically mentioned, specifically within the section on Integrity Actions, where the following paragraph is offered:



GACM has embarked on a work program and has adopted measures of integrity and transparency framed in the legislation of the National Anticorruption System, of transparency and access to information. In addition, as of January 9, 2015 an agreement has been signed with the Organization for Economic Cooperation and Development (OECD), which has been accompanying the GACM in the implementation of best practices in matters of governance, integrity and transparency, providing security that GACM adheres to the highest standards worldwide in the construction of the NAIM (GACM, 2018, p.).

Likewise, it is highlighted that during the research process there was an opportunity to access and verify the qualitative information contained in the aforementioned GACM portal. In this sense, in the section where the results of the prevention surveys on transparency are indicated, the reports issued by the firm Vázquez Nava Consultores y Abogados referred to the contracting process of works were verified, where it is limited in its first report that "public contracting for GACM has as a fundamental premise transparency, efficiency, effectiveness, optimization and honesty in the exercise of public spending, which is relevant given that it is a crucial issue for the various questions that arise in society" (p.).

In the three available reports for the years 2016 and 2017, this law firm states that a good result is obtained in the transparency mechanisms of the bids made, which are based on the guidelines suggested by the Ministry of Public Administration and the basic documents of the National Anticorruption System; likewise, as a recommendation it is suggested to look for processes of alternative evaluations where the interest groups are integrated so that they can expose diverse areas of opportunity.

Likewise, and regarding the information presented in the physical-financial progress of the project shown in table 4, the works of the construction of the fence and the perimeter road, as well as cleaning, leveling and geotechnical instrumentation of the track six have a cost of 5277.25 million pesos, amount that was liquidated in its entirety, and was in charge of the Secretariat of National Defense (Sedena), whose functions are described below:

Mission of the Sedena



Organize, administer and prepare the Army and the Mexican Air Force in order to defend the integrity, independence and sovereignty of the nation.

Vision 2018 of the Sedena

Being the dependency of the Federal Executive Power that through institutional cooperation, commitment to democracy and supporting national development, becomes the pillar of institutions; with a renewed Mexican Army and Air Force, axiologically strengthened, organized, equipped and trained to successfully confront in the tactical, operational and strategic areas the traditional or multidimensional threats of internal or external origin coming from state or non-state agents, which constitute a obstacle to the achievement of national objectives (Sedena, 2018, párr. 3).

Faced with this scenario, the following question arises: Was the Sedena in charge of this work that was directly assigned to it? To offer an answer, it must be considered that "the direct construction" is not within its faculties, since Article 29, section VIII, of the Organic Law of the Federal Public Administration states that "it is the office of military advisers to advise on the construction of all kinds of ground and air communication routes "(Secretariat of Parliamentary Services [SSP], 2018).

In the case of the construction of the passenger terminal by the provider Constructora Terminal del Valle de México, for the amount of 84 828. 37 million pesos, the discussion is whether there is a single supplier for the magnitude of said work, of which 93.37% still remains to be covered. In this sense, the Carso Group obtained two of the most important tenders of the project, Carlos Slim's company⁸ is in charge of the aforementioned construction of the terminal building (passenger terminal) and runway three, valued at 7359.20 million pesos. This agency estimated that this group has obtained benefits of more than 21 250 million pesos for its relationship with the new airport (Ventura, October 17, 2018).

⁸ Socio fundador de Grupo Carso. Nació en la Ciudad de México el 28 de enero de 1940. Es ingeniero civil de profesión, egresado de la Universidad Nacional Autónoma de México. Es el sexto hombre más rico del mundo.



The construction of the terminal building is in charge of the Valle de México construction company and the third track is run by the Operadora Cicsa SA de CV, Constructora y Edificadora Gia A SA de CV, Promotora and Desarrolladora Mexicana SA de CV, the Peninsular Compañía Constructora SA de CV or the Carso Group, which was associated with this group of companies.

In this sense, Mariana Campos, coordinator of the area of budgets and accountability of Mexico Assess, said in an interview that "when a work rises more than 25 percent of the budgeted and should be concerned, because it is talking about projects that they were not well prepared or they may have corruption "(Aristegui Noticias, October 10, 2018, paragraph 5). In the case of NAIM, its cost has risen by almost 70%, which serves to ask whether the justification lies in the increase in the dollar price, in the increase of construction materials or in the salaries of workers, questions that surely with the passage of time can be elucidated.

On the other hand, regarding the review of the information contained in the financial statements available on the NAIM portal, specifically in the Transparency section, the presentation of said statements can not be verified as indicated by the Financial Information Standards (NIF). A1), since in the documents corresponding to the minutes of the ordinary and extraordinary assemblies, only the presentation of the different items that make up the financial statements without qualifications and their notes, ruled by the firm of external auditors, is mentioned literally Price Waterhouse Coopers (PWC). These opinions can be consulted in the report on the review of the GACM public account.

The information documented in this paper integrates the actions and procedures to be followed by the GACM to prevent corruption and obtain transparent results; However, it was not possible to disclose the practical application of the aforementioned processes because in the opinions of the financial statements it is reported that the information was prepared based on the guidelines established in the Government Accounting Law. Likewise, it is mentioned that "there is an understanding of the relevant internal control, in order to design audit procedures that are appropriate according to the circumstances, and not with the purpose of expressing an opinion on their effectiveness" (PWC, 2016, p 3). In fact, there are no notes revealing the methods, guidelines and accounting policies implemented for the internal control processes and the accounting operation of the construction of the NAICM, fundamental elements for the proper and healthy management of public finances.



Conclusions

The present research shows quantitative results based on real data obtained from different sources of information. This means that they are not based on assumptions of financial costs of what could be an advance in the construction of the urban project of greater relevance for the country, so it is not excluded that there could be acts of corruption or mismanagement of financial resources, which should be the subject of a later study.

The construction of a new airport was justified because four thousand years ago, almost 16,000 declarations of saturation were made by users of the current AICM. The project began its construction in the presidential term of President Enrique Peña Nieto, with advances of 25.64% until the second quarter of 2018.

The management of external financing through the issuance of shares of fiber E, despite constituting a liability, could be appropriate, since it would lead to the construction of the project in a self-financing way, and with the obtaining of this resource the Expenditure Budget of the Federation and the Public Finances of the country would not be affected.

Likewise, internal control (IC), as one of the most important elements in proper governance, should be evaluated in its policies and procedures, since the results are based on the scope for the audit tests and the opinion on the figures presented in the audited financial statements, as well as risks in the operation can be detected and prevented. Therefore, it is considered very important that a report on its reliability assessment be included in the NAIM website, which would strengthen the established integrity policies. In the same way, the processes of awarding work contracts must be supported by a procedures manual where the necessary processes for their assignment are ordered in order to avoid risks of corruption.

Finally, the financial statements issued in accordance with the regulations for the valuation, presentation and disclosure of government financial information provide confidence, credibility and security to interested third parties. Likewise, the processes, actions, structure, administration and management of the financial resources used in the construction of the NAIM, as well as the issuance of the aforementioned financial statements must be available and easily accessible to the public.



In this regard, as two future lines of research, two routes are proposed: the first related to the allocation of resources in contracts for large projects, and the second, which is complementary, focused on the timely study of its financial management. In this way, we can try to comply with the principles of transparency and access to public information, which would serve to combat corruption, as it would provide society with clear and reasonable expectations of the management of public resources invested in the administration of works.

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Rol de Contribución	Autor (es)
Conceptualización	María de los Ángeles Velázquez Martínez
Metodología	Enrique Moreno Sánchez
Software	NO APLICA
Validación	Enrique Moreno Sánchez y María de los Ángeles Velázquez Martínez
Análisis Formal	María de los Ángeles Velázquez Martínez, Enrique Moreno Sánchez y Melesio Rivero Hernández
Investigación	María de los Ángeles Velázquez Martínez y Enrique Moreno Sánchez
Recursos	María de los Ángeles Velázquez Martínez
Curación de datos	María de los Ángeles Velázquez Martínez y Enrique Moreno Sánchez
Escritura - Preparación del borrador original	María de los Ángeles Velázquez Martínez y Enrique Moreno Sánchez
Escritura - Revisión y edición	Melesio Rivero Hernández
Visualización	Melesio Rivero Hernández
Supervisión	Enrique Moreno Sánchez
Administración de Proyectos	María de los Ángeles Velázquez Martínez
Adquisición de fondos	Enrique Moreno Sánchez, María de los Ángeles Velázquez Martínez y Melesio Rivero Hernández