DOI: 10.20940/JAE/2026/v25i1a9

BROKEN OVERSIGHT: THE ROLE OF ELECTORAL JUSTICE IN POLITICAL FINANCE
Lessons from Mexico

Miguel Angel Lara Otaola[1]

International Advisory Board Member, Electoral Integrity Project

ABSTRACT

This article argues that Mexico's detailed and strict oversight rules for political finance, while among the most robust and praised in the world, are ultimately rendered ineffective due to recent failures of the country's electoral justice system. Through a process of politicisation, the country's Electoral Tribunal has increasingly used legal formalism and technicalities to reverse sanctions imposed by the National Electoral Institute (INE). The article first traces the historical evolution of Mexico's political finance model. Then it describes the country's political finance framework and the INE's sophisticated mechanisms of oversight. In addition, it provides key historical examples of sanctions and multimillion dollar fines levied on political parties in the early 2000s and 2010s. By contrasting historical 'megafines' with recent reversals, the paper demonstrates how procedural excuses now shield political actors – especially the ruling party – from the consequences of non-compliance.

Keywords: electoral integrity, political finance, oversight, TEPJF, judicialisation

Correspondence: M. L. Otaola, email m.a.laraotaola@gmail.com

INTRODUCTION AND LITERATURE REVIEW

Mexico's transition to democracy was defined by successive reforms aimed at dismantling a hegemonic party regime and establishing a robust system for political finance oversight. However, as this article demonstrates, technical

1 https://orcid.org/0000-0003-0712-1780

proficiency in auditing is insufficient without a functioning system of electoral justice. To understand the current crisis in Mexico, it is necessary to situate the case within the broader scholarly literature on electoral integrity, judicialisation, and the rule of law.

Electoral Justice and Integrity

Electoral justice is the fundamental guarantee that elections are conducted in strict accordance with the law while protecting the civil and political rights of citizens. As Norris (2015) argues, electoral integrity depends on every stage of the cycle being perceived as fair; when adjudication fails, the entire democratic architecture is compromised. In Mexico, the Electoral Tribunal (TEPJF) is tasked with this constitutional mandate. However, its recent reliance on legal formalism has shifted its role from a guardian of rights to a facilitator of procedural obstruction.

A core tenet of democratic theory is that the playing field needs to be level. Casas-Zamora (2005) highlights that in systems like Mexico's, which rely heavily on public funding, the goal is to prevent the 'plutocratisation' of politics and ensure that all actors have an equitable opportunity to compete. Without strict oversight, money becomes a tool for undue influence, rather than a resource for democratic participation. Oversight in this context can be defined as the monitoring and auditing of resources.

The mere existence of regulations is inadequate for ensuring free and fair elections, if the rules lack a credible enforcement mechanism. Ohman (2013) emphasises that oversight bodies must also be equipped and willing to penalise non-compliance. Mexico's history of 'megafines' in the early 2000s initially indicated a high degree of enforcement capacity. However, Levitsky and Ziblatt (2018) warn that democracies can be hollowed out when institutional 'referees' – such as the TEPJF – are captured or pressured into neutrality. When the judiciary reverses sanctions based on 'methodological' technicalities, it signals that the law is effectively unenforceable.

The Role of Independent and Competent Tribunals

Literature on the judicialisation of politics indicates that as political disputes are increasingly featuring in the courtroom, the independence and competence of judges are becoming the final safeguards of democracy. Ginsburg (2003) and Perez-Liñan and Castagnola (2016) note that in new democracies, high courts often face strategic pressures to favour incumbents.

In Mexico, the transition from substantive review to technical legalism reflects a breakdown in electoral justice. Mexico's adjudication score on the Electoral Integrity Project Index has dropped from 84 to 59, indicating that although the National Electoral Institute (INE) may have the technical personnel to find violations, the lack of a strong, independent tribunal renders their efforts inert. The INE operates in this area through its Technical Oversight Unit (the UTF, in Spanish).[2] Since the reforms of 2007 and 2008, the INE has utilised professional staff and innovative reporting systems. However, this framework is insufficient without a functioning system of electoral justice. This paper presents an analysis of recent decisions by the TEPJF (legal cases SUP-RAP-3/2024 and SUP-RAP-137/2024). It argues that sophisticated auditing tools are meaningless when electoral justice is ineffective.

MEXICO'S ROAD TO DEMOCRACY (AND OVERSIGHT)

Mexico's transition to democracy was a protracted process driven by successive legislative reforms aimed at dismantling the hegemonic party regime[3] that had governed the country since 1929. This regime had maintained its control by limiting real competition, even as it allowed for periodic – yet largely uncompetitive – elections. This system eventually began to seek additional legitimacy for its democratic veneer.[4] The result was a gradual opening up, with successive legislative reforms that provided additional spaces for the opposition.

Before this opening, opposition parties had existed only symbolically. The ruling Institutional Revolutionary Party (PRI) won virtually all the elections in the country. A first initiative to open the system occurred in 1963, with the introduction of a proportional representation measure. These 'party representatives' were allocated five seats in the lower chamber for all political parties that obtained more than 2.5% of the vote.

A major reform followed in 1977. Party registration rules became less strict, and left-wing opposition parties, including the Mexican Communist Party (PCM, in Spanish), could now formally participate. Moreover, proportional representation was introduced on a larger scale, with up to 100 representatives elected according to its principles.[5] The remaining 300 representatives were elected by a first-past-the-post majoritarian system. This directly led to a more pluralistic congress following the 1979 election.

The decisive steps toward building an oversight system occurred in the 1990s. Reforms in 1990, 1993, and 1994 culminated in the creation of the Federal Electoral Institute (IFE). This new body was separated from the government and took over election administration, which had previously been controlled by

2 Also referred to as the Technical Auditing Unit.
3 Sartori, G. (1976) Partidos y Sistemas de Partidos. Alianza: México. Available: http://campusvirtual.te.gob.mx/Posgrado/MDE/s3/partidos/sartori.pdf
4 https://www.memoriapoliticademexico.org/Efemerides/7/22071963.html
5 https://www.diputados.gob.mx/museo/s_nues11.htm

the Ministry of the Interior. This control had compromised the autonomy of the election management body and, consequently, the integrity of elections.[6] The process was finalised with the 1996 electoral reform, which guaranteed the IFE's complete institutional autonomy, effectively removing government influence from its decisions.

An additional and far-reaching legal reform took place in 1996. Dubbed Mexico's 'definitive' electoral reform, it guaranteed the autonomy of the IFE, completely removing the government's influence in its composition and decisions. Moreover, the reform sought to level the playing field by strengthening public financing to all political parties. Between the 1994 and the 1997 elections, the amount of funds distributed to political parties increased fivefold.[7] In addition, the 1996 reform granted all parties free access to public airtime on radio and TV. Both measures, naturally, benefited the opposition, which faced structural and historical disadvantages. A key consequence of these reforms was that the ruling party lost its legislative majority in 1997 and the presidency in 2000.

REFORMS FOR A ROBUST POLITICAL FINANCE SYSTEM

Early Reforms

As shown above, the main engine driving Mexico's transition to democracy and the improvement of its electoral system has been legal election reform. Changes were made to the electoral framework, from the Constitution to the Electoral Law; such changes have been frequent in the country and have covered most components of the electoral cycle. Political financing has not been an exception. Rules for financing and oversight were introduced during the first-generation reforms in the 1980s, strengthened in the 1990s, and perfected in the 2000s. As a result, by the mid-2010s, Mexico had one of the most comprehensive, well-staffed, and well-resourced oversight models in the world.

Mexico first approved a model for the financing of parties in 1987, when it introduced public financing and prohibited private funding. At that stage, the total amount to be distributed was calculated by multiplying the minimum cost of an electoral campaign for Congress by the number of candidates participating in the process. This funding was then distributed according to each party's electoral strength.[8] The funds were not earmarked and could be used freely. Parties were not obligated to prepare or submit reports of their expenditures.

6 https://portalanterior.ine.mx/archivos3/portal/historico/contenido/menuitem.cdd858023b32d5b7787e6910d08600a0/
7 Woldenberg, J. (1999) El modelo de financiamiento de los partidos en México. Disponible en : https://archivos.juridicas.unam.mx/www/bjv/libros/4/1593/34.pdf
8 https://www.diputados.gob.mx/sedia/sia/se/SAE-ASS-15-22.pdf

This framework was later improved in 1990. The reform of that year increased public financing and, for the first time, defined the types of activities on which political parties could spend the funds. Now, parties could use the allocated resources for campaigning; ordinary expenses; supporting their bureaucracy and operations; supporting their lawmakers; and specific other activities, including publications, training, and research.

This approach was further strengthened by the 1993 reform, which also provided financing for new political parties. Reporting was required for the first time. Parties had to submit annual and campaign reports detailing their income and expenditures.

The 1996 electoral reform marked a decisive step towards equality and transparency in political financing and oversight.[9] First, it included in the Constitution the obligation to provide funding to political parties. This step made the requirement difficult to modify or eliminate, as constitutional changes in the country require a two-thirds majority. Second, the reform significantly increased the total amount allocated to political parties.

Third, the reform changed the distribution formula to go beyond merely calculating electoral strength. Now, 30% of all funding was to be distributed equally among all parties. The remaining 70% was allocated based on electoral strength, according to the percentage of votes obtained at the national level.

As noted earlier, the 1996 reforms contributed greatly to levelling the playing field in Mexican elections. In doing so, they favoured a transition of the party in power. However, several challenges remained that made additional reforms necessary. Illegal financing, lack of transparency, misuse of state resources, vote buying, and other cases of political corruption were common in local and federal campaigns, even after the reforms.

Political Corruption

Despite the earlier reforms, the 2000–2006 period in Mexico was marked by significant political finance corruption scandals, which exposed systemic vulnerabilities. The most notorious cases occurred around the 2000 presidential election, namely Pemexgate and Amigos de Fox. The Pemexgate scandal involved the Partido Revolucionario Institucional (PRI), with presidential candidate Francisco Labastida. The key violation was the illegal diversion of an estimated 500 million pesos (USD $52.9 million at the prevailing exchange rate in 2000) from the state-owned oil company Petróleos Mexicanos (Pemex), through the oil workers' union (STPRM), to the PRI's campaign.

9 https://segasi.com.mx/publication/reforma_definitiva/

The Amigos de Fox case involved the campaign of Vicente Fox of the Alliance for Change (PAN-PVEM). The violations included the illicit receipt of contributions from foreign sources and mercantile companies, both prohibited by law, which were triangulated through the civil association Amigos de Fox. There was also a failure to report the full income to the electoral authority.

The electoral tribunal (TEPJF) heavily fined both the PRI and the PAN. In the latter case, the fine was based on the principle of *culpa in vigilando* (guilt for lack of vigilance).[10] A few years later, however, Mexico saw the emergence of the infamous 2004 video scandals. These scandals targeted close associates of the Mexico City mayor at the time, Andrés Manuel López Obrador (AMLO), a prominent figure of the Partido de la Revolución Democrática (PRD). The key actors were a businessman called Carlos Ahumada Kurtz ('Ahumada'), who secretly recorded the meetings, and the officials receiving the cash.

A particularly notable case was that of Carlos Ímaz Gispert, who was the mayor of Tlalpan Borough and a high-level official in the federal district administration; he was married to another high-level official, Claudia Sheinbaum. Ímaz was recorded receiving approximately 350,000 pesos in cash from Ahumada. Similar videos implicated AMLO's political operator, René Bejarano Martínez, in the 'Lord of the Rubber Bands' scandal. AMLO's former finance secretary, Gustavo Ponce Meléndez, was also implicated. The main violations were bribery, illicit enrichment, and the potential for illegal private contributions and money laundering in order to circumvent the electoral finance laws.

The subsequent 2006 race occurred in the context of a highly contested political environment and results.[11] Here, the losing candidate, López Obrador, claimed a lack of a level playing field because of unequal and opaque financing and uneven access to media. He also alleged there was undue influence by the incumbent president, Vicente Fox, and the business community against his candidacy, although the financing irregularities were more diffuse than the cases of 2000.

The above discussion provides a compelling case as to why Mexico needed a more robust system of political finance oversight. As a result, further adjustments to the country's electoral framework were implemented. Between 2007 and 2008, Congress discussed and passed electoral reforms to address these and other issues. In fact, this was one of the most extensive revisions ever made to Mexico's electoral law.[12]

10 https://archivos.juridicas.unam.mx/www/bjv/libros/11/5015/15.pdf
11 https://www.wcfia.harvard.edu/publications/consolidating-mexicos-democracy-2006-presidential-campaign-comparative
12 https://portalanterior.ine.mx/documentos/Reforma_Electoral/link_intro.htm

The 2007–2008 Reform

The 2007–08 reform sought to address some of the main concerns expressed after the contested 2006 election.[13] In response to the losing candidates' claims, stricter legislation was passed regarding propaganda and the use of media by third parties to support – or attack – candidates.[14] Moreover, the reform included new oversight rules for the use of political parties and candidates' resources. These rules went beyond electoral and campaigning matters; they included broader amendments to the Credit Institutions Law and the Federal Tax Code[15] and created a specialised unit within IFE to monitor and implement the rules.

The 2007–08 reform to Mexico's electoral should be discussed and analysed in detail, as it constitutes the country's current framework for political financing and oversight. As mentioned, it was characterised by several aspects aimed at improving the playing field between candidates and political parties. One focus of this effort has to do with money in politics.

Changes to Public Financing for Political Parties

The total amount of public money to be distributed among political parties was defined by a new formula, by multiplying an economic variable by an electoral one.[16] Specifically, it is calculated as 65% of the daily minimum wage in Mexico City (formerly the Federal District), multiplied by the total number of registered voters. This new formula immediately reduced the total amount of public money distributed to political parties.

Moreover, the reform substantially reduced public financing for electoral campaigns. For midterm elections, when only the Chamber of Deputies is renewed, parties collectively would receive only 30% of the amount corresponding to their ordinary (non-campaign) financing for that year. This represents a 70% reduction compared to the 1996 formula, which mandated 100% of the ordinary expenses for campaigns. In turn, for federal elections, when the president and both chambers of congress are elected, public financing was reduced by 50% compared to the 1996 formula, which had also mandated 100% of the ordinary expenses for campaigns.

The method of distributing public financing among the national political parties was maintained under the terms established in 1996. That is, 30% equally or proportionally, and 70% based on electoral strength according to the number of valid votes obtained by each party.

13 https://www.youtube.com/watch?v=UO6vT7-Iga4&t=360s
14 https://portalanterior.ine.mx/documentos/Reforma_Electoral/link_intro.htm
15 https://portalanterior.ine.mx/documentos/Reforma_Electoral/link_intro.htm
16 https://www.diputados.gob.mx/sedia/sia/se/SAE-ASS-15-22.pdf

A New General Comptroller

A General Comptroller's Office was created, charged with the responsibility of auditing all the Institute's income and expenditures, constituting the Institute's internal control body. It possesses technical and managerial autonomy, and its head is designated by the Chamber of Deputies with the vote of two-thirds of its members. The head serves in the position for six years and may be re-elected only once. The office is administratively assigned to the Presidency of the General Council and is required to coordinate technically with Mexico's Superior Audit Entity (Auditoría Superior de la Federación, in Spanish). The latter is a technical body in charge of auditing the use of federal public resources and is housed in the Chamber of Deputies.

New Oversight Rules

The 2007–08 electoral reform transformed political parties into subjects of legal control and oversight.[17] As such, parties must allow audits and verifications by legally authorised bodies and provide all required documentation regarding their income and expenditures. They are also required to report changes to their leadership or official address. Most importantly, they must use their public financing exclusively for sustaining their ordinary activities, covering pre-campaign and campaign expenses, and performing other legally related activities. Parties must submit reports on the origin and amount of the income they receive through any type of financing as well as its use and application.

As a step forward, banking, fiduciary, and tax secrecy requirements were waived so that the technical body could exercise its functions.[18] Banking secrecy prohibits financial institutions from revealing customer deposit or transaction data, whereas fiduciary secrecy protects information related to trusts (*fideicomisos*), including assets, operations, and beneficiaries. Tax secrecy prevents governmental tax authorities from disclosing taxpayers' confidential records.

The lifting of the above secrets was a critical advancement. It granted the auditing authority the power to access this financial information directly. The overall result contributed to greater accountability in elections. Finally, Article 99 of the Constitution mentioned that the constitutionality and legality of all actions by the Oversight Unit and in reviewing political party finances would be guaranteed by an electoral justice system.[19]

17 P. 238 https://archivos.juridicas.unam.mx/www/bjv/libros/6/2967/21.pdf
18 Mexican Constitution, Art. 41, Base V, Paragraph B; Law of Credit Institutions, Art. 142;
19 Mexican Constitution, Art. 99.

A New Oversight Unit

The core institutional change was the creation of the Unit for the Auditing of Political Party Resources (Unidad de Fiscalización), an autonomous technical body within the General Council of what was then the IFE. To ensure effective oversight, the reform explicitly stipulated that the Unit would not be limited by banking, tax, or fiduciary secrecy laws established by other legislation. This singular authority to override financial secrecy was crucial. It allowed the Unit to conduct a comprehensive review of parties' finances to ensure the origins, amounts, and use of all public and private funds were subject to strict public scrutiny. The head of this Unit is appointed by a two-thirds vote of INE's General Council.

The auditing procedure follows rigorous timelines for the 'reception and revision' of party reports. The Unit has 60 days to review annual and pre-campaign reports and 120 days for campaign reports. Throughout the process, the Unit can request all necessary documentation to verify the veracity of reported data. Should 'technical errors or omissions' be identified, the relevant party is granted 10 days to present clarifications or rectifications.

Following the review period, the Unit must, within 20 days, prepare a consolidated audit opinion (*dictamen consolidado*) and a draft resolution, which is then presented to the General Council for the imposition of corresponding sanctions, if applicable. Furthermore, the Council has the authority to open extraordinary audit processes with different timelines when necessary.

Finally, to guarantee due process and prevent arbitrary decisions, the system includes a mechanism for judicial review. Once the General Council of the Institute issues its final audit opinions and resolutions, the administrative process is concluded. The decisions may be challenged before the Electoral Tribunal (Tribunal Electoral del Poder Judicial de la Federación). This measure ensures that the audit's findings and resulting sanctions are legally sound and subject to the final control of the judicial branch. However, this aspect depends on the independence and competence of the Electoral Tribunal and its members.

FORMAL OVERSIGHT MECHANISMS

Oversight Mandate and Capacity

The 2007–08 reforms established new oversight rules and a specialised administrative body to implement and enforce them, namely the National Electoral Institute's Technical Oversight Unit (UTF in Spanish). In the Mexican context, oversight is defined as the systematic auditing and verification of resources to ensure that political parties and candidates comply with legal limits.

The UTF's mandate is broad, encompassing the financial scrutiny of national political parties, coalitions, associations, organisations seeking party status, electoral observers, and both partisan and independent candidates – including, most recently, candidates for judicial positions.[20] This unit operates under the supervision of the Oversight Commission, a body composed of five electoral councillors and the Head of the UTF.[21] The Commission's primary role is to review audit findings and propose sanctions for established violations. Infractions typically include receiving prohibited funding, failing to report income or expenditures, and exceeding campaign spending caps. Depending on the severity of the non-compliance, penalties range from administrative fines and the reduction of public funding to the disqualification of a candidate's registration.

The UTF is responsible for overseeing and auditing the origin, management, and use of all political parties' resources, ensuring compliance with the law. Mexico's electoral and political party laws outline three main requirements for political actors. First, the law establishes the primacy of public funding, which should prevail over private funds and donations. It also regulates the type and distribution of public funds, distinguishing between ordinary activities (to support the permanent activities of political parties) and campaign expenses (an additional 50% for general election years).

Second, the law sets several limits on funding, including limits on donations (a maximum amount an individual can donate to a party or candidate) and prohibitions on funding from specific sources (anonymous donors, foreign states and individuals, public institutions, and religious associations), which are strictly prohibited. Third, the law sets spending caps for all campaigns (presidential, senatorial, deputies, and independent candidates); exceeding those limits can result in sanctions, including the loss of legal registration for a political party or the annulment of an election victory.

To fulfil its mandate, the UTF relies on a rigorous and comprehensive auditing process, with four main pillars: 1) an integral oversight system; 2) field monitoring; 3) a registry of providers and suppliers, and 4) follow-up control.

The Integral Oversight System (Sistema Integral de Fiscalización [SIF, in Spanish]) is a central digital platform designed to help political parties, pre-candidates, and candidates comply with their reporting obligations. They can report the origin, destination, and application of resources, in real time. The platform allows them to register income and expenses, upload supporting documentation, generate accounting reports, calculate expense distributions, and automatically submit all quarterly, annual, pre-campaign, and campaign reports. For this purpose, political actors must record their income and expenses and upload supporting documentation directly into the system. It enables the INE to conduct continuous oversight rather than merely post-election audits.

20 https://www.ine.mx/la-unidad-tecnica-fiscalizacion/

21 https://centralelectoral.ine.mx/2024/09/05/aprueba-ine-integracion-y-presidencias-de-comisionespermanentes-y-temporales-para-el-seguimiento-de-los-pel/

Field monitoring. The INE uses specific mechanisms for on-site verification and evidence gathering. First, it relies on its staff to cover different areas, cities and neighbourhoods, and campaign events to identify political propaganda. The staff monitor and capture data about public roadside advertising (billboards, banners, and other propaganda in public spaces), internet and social media (monitoring campaign spending on digital platforms), and printed media. They also make verification visits to political rallies.

The UTF staff use a web platform called the Integral Field Activities Monitoring System (SIMAC, in Spanish) to capture evidence in the form of photos and videos, as well as data on publicity, propaganda, and other expenses. This information is then cross-referenced with the expenses reported by the political actors.

Registry of providers. All political-actor vendors must register with the UTF. A specialised web platform called the National Registry of Providers (RNP, in Spanish) requires and enables the registration of all individuals or legal entities (vendors), whether domestic or foreign, that sell or lease goods or services to parties, candidates, or independent candidates. This ensures transparency in third-party transactions. It also allows the UTF to cross-reference reported expenses with registered providers.

Follow up and control. The UTF uses an Electronic Notification system to notify audited parties and candidates of its determinations, agreements, resolutions, and other information during the auditing processes and related to audit findings. In addition, the Programmed Expense System helps political parties plan, execute, and control their projects and activities related to specific mandated spending categories. These categories include, for example, training, promoting women's political leadership, and youth leadership.

Finally, as part of its control function, the UTF also provides training to political actors to ensure they comply with electoral finance regulations and correctly use the auditing system. 'Campus UTF' is a dedicated digital platform that serves as a hub where people can access materials and courses, including how to use the main Integral Auditing System (the SIF).

Capacity of the UTF

The legal framework, mechanisms, and online systems for the UTF are robust. However, it remains crucial for this unit to possess adequate human, material and financial resources to do its job. To illustrate the point, this section provides a snapshot of the UTF's work during 2023–24. This is useful to illustrate the extent of the institution's capacity, resources, and thoroughness.

For auditing the 2023–24 electoral process, INE's UTF had a total staff count of 723. This number included 33 senior auditors, 24 supervisors, 32 oversight liaisons, 32 lawyers, 32 oversight systems specialists, and an impressive 600-strong contingent of trained monitoring auditors.[22] The monitoring auditors were deployed nationwide, and across the digital spectrum, to identify and capture political propaganda across different channels.

Table 1. Monitoring in public spaces (identified advertisements), UTF, 2024

No.	Obligated actor	Total
1	Partido Acción Nacional	1,974
2	Partido Revolucionario Institucional	328
3	Partido de la Revolución Democrática	130
4	Partido del Trabajo	1,379
5	Partido Verde Ecologista de México	2,077
6	Movimiento Ciudadano	3,716
7	Morena	11,339
8	Fuerza y Corazón por México	11,654
9	Fuerza y Corazón por México | Partido Acción Nacional	78
10	Fuerza y Corazón por México | Partido Revolucionario Institucional	35
11	Fuerza y Corazón por México | Partido de la Revolución Democrática	12
12	Fuerza y Corazón por México | Partido Acción Nacional | Partido Revolucionario Institucional	2
13	Fuerza y Corazón por México | Partido Acción Nacional | Partido Revolucionario Institucional | Partido de la Revolución Democrática	18
14	Fuerza y Corazón por México | Movimiento Ciudadano	41
15	Sigamos Haciendo Historia	37,542
16	Partido Verde Ecologista de México | Morena	13
17	Partido del Trabajo | Partido Verde Ecologista de México | Morena	8,263
18	Sigamos Haciendo Historia | Partido del Trabajo	313
19	Sigamos Haciendo Historia | Partido Verde Ecologista de México	337
20	Sigamos Haciendo Historia | Morena	831
		80,802

Source: Official INE information, from 2023–24 Consolidated Oversight Commission Report.[23]

22 https://repositoriodocumental.ine.mx/xmlui/bitstream/handle/123456789/175380/CGex202407-22-dp-7-1.pdf

23 https://repositoriodocumental.ine.mx/xmlui/bitstream/handle/123456789/175380/CGex202407-22-dp-7-1.pdf

Table 1 shows the monitoring conducted in public spaces, along with the number of political propaganda items identified for each party or coalition. The procedure consisted of auditors and monitors touring the main avenues and, with the support of geolocation devices, collecting evidence of electoral propaganda in mailboxes, light boxes, billboards, marquees, urban advertising furniture, walls, bus shelters, bridges, fences, vehicles, or any other similar means. A total of 80,082 items were detected.

Table 2. Internet and social media monitoring, UTF, 2024

No.	Obligated actor	Facebook	Insta-gram	Own web-site	X (Twitter)	You-Tube	Other websites	Total
1	PAN	247	0	0	0	10	0	257
2	PRI	121	1	0	0	5	5	132
3	PRD	16	0	0	0	0	0	16
4	PT	1,270	12	3	20	0	3	1,308
5	PVEM	3,426	152	8	2	5	144	3,737
6	MC	6,258	302	14	18	82	511	7,185
7	MORENA	3,422	52	17	16	14	18	3,539
8	FyCM	18,789	619	26	1,469	413	835	22,151
9	SHH	9,803	137	12	42	35	480	10,509
10	SHH | PT	89	1	0	0	0	0	90
11	SHH | PVEM	125	8	0	2	0	0	135
12	SHH | MORENA	157	1	1	2	4	23	188
	Total	**43,723**	**1,285**	**81**	**1,571**	**568**	**2,019**	**49,247**

Source: Official INE information, from 2023–24 Consolidated Oversight Commission Report.[24]

Table 2 shows the results for internet and social media monitoring. This consisted of daily monitoring and tracking of candidates' websites and social media pages, as well as any other websites where propaganda or paid advertising could be detected on the Internet that would generate some benefit for one or more candidates. A total of 49,247 items were detected.

24 https://repositoriodocumental.ine.mx/xmlui/bitstream/handle/123456789/175380/CGex202407-22-dp-7-1.pdf

Table 3 illustrates the procedure of gathering evidence of the propaganda distributed at political party and/or candidate verified events. It also shows the verification of campaign headquarters at which propaganda was found. A total of 7,580 events and 450 campaign headquarters were visited.

Table 3. Visits to political events and campaign headquarters, UTF, 2024

Visit	Obligated actor	Number of reported events	Number of verified events	Verified campaign headquarters
1	PAN	2,223	81	6
2	PRI	651	35	5
3	PRD	502	13	4
4	PT	17,596	121	25
5	PVEM	8,099	228	19
6	MC	24,111	323	91
7	MORENA	8,565	1,411	36
8	FyCM	68,794	1079	81
9	SHH	35,645	4,289	183
Total		**97,392**	**7,580**	**450**

Source: Official INE information, from 2023–24 Consolidated Oversight Commission Report.[25]

OVERSIGHT SUCCESS

As mentioned, after the 2007–08 reform, extra responsibilities were added by the 2014 electoral reform, which gave a national-level mandate to the IFE, transforming it into the INE. Hence, the UTF significantly strengthened its political finance oversight capacity. Specifically, the 2014 reform gave INE the power to oversee federal and local elections, a power that was previously held by the local election bodies. This step strengthened its UTF and enabled national-level and systematic auditing with high-tech tools.

As a result, from 2008 (and with an added boost after 2014), the UTF regularly imposed heavy fines on political parties for systemic violations of financial regulations. The fines often amounted to hundreds of millions of pesos (millions of USD) annually, across all parties. The system demonstrated impartiality, strong technical work, and a growing willingness to punish non-compliance severely.

The following examples were notorious campaign finance violation cases. They were sanctioned in the 2009, 2012, 2015, 2018, and 2021 elections, respectively.

25 https://repositoriodocumental.ine.mx/xmlui/bitstream/handle/123456789/175380/CGex202407-22-dp-7-1.pdf

The 2009 midterm elections

The 2009 midterm elections were conducted under the IFE and followed the 2007–08 electoral reform, which centralised the management of media time and aimed to decrease campaign spending. Sanctions focused largely on exceeding spending limits and violations of the new media model through improper use of radio and TV airtime.

In regard to political financing violations, the IFE UTF's work in 2009 focused mainly on comprehensive audits of all national parties' federal campaign and ordinary expense reports. Specifically, the IFE UTF's auditing process reviewed 1,728 submitted reports and cross-referencing with field-collected evidence. It routinely uncovered unreported expenses, late submissions, funds without proper documentation to verify their source, excesses above spending caps, and general inconsistencies in the financial reports submitted by political parties for the 2009 federal deputy elections.

The audits resulted in a total of 31 million pesos in fines (the equivalent of USD 2.45 million at the 2010 exchange rate[26]), which were levied against seven political parties for various violations. The party with the highest fine was the PRD, at 9.4 million pesos (USD 750,000).[27]

The 2012 presidential election

This election generated significant controversy, especially regarding alleged vote-buying and campaign overspending. As a result, two key cases that were investigated by the INE UTF were the use of 'Monex' bank cards and excessive spending related to the winning candidate.

The Monex card case emerged during the 2012 presidential campaign amid concerns over potential illicit funding and campaign equity. The case involved the winning coalition – the PRI and PVEM parties – which supported Enrique Peña Nieto. The opposition alleged that the coalition relied on an illegal scheme by contracting thousands of prepaid debit cards that were issued by Monex bank. The cards were allegedly used to pay campaign workers or to buy votes and were funded through intermediaries.

The irregularities were brought to the UTF's attention primarily through complaints from opposing political parties. The UTF's subsequent actions were essential in documenting and quantifying the violations. In this regard, UTF conducted a major investigation, tracing money flows between the commercial entities, the intermediary, the bank, and the recipients. The UTF's audit confirmed a high volume of transactions and uncovered various financial irregularities.

26 https://www.banxico.org.mx/SieInternet/consultarDirectorioInternetAction.do?sector=6&accion=consultarCuadro&idCuadro=CF373&locale=es

27 https://wradio.com.mx/radio/2010/07/07/nacional/1278533700_323788.html

The IFE's General Council ultimately determined that the contracting of the cards did not constitute illicit financing. However, the UTF's audit proved that a portion of the money spent via these cards (around 3.9 million pesos, or USD 297,000) was not properly reported as a campaign expense.

In regard to the excessive spending, the opposition filed a complaint challenging the outcome of the 2012 presidential election results. They argued that the totality of irregular and unreported expenses, including the Monex transactions, excessive rallies, and undisclosed media spending, had caused the winning campaign to illegally exceed the spending limit. At the time, the limit was approximately 336 million pesos or USD 25.6 million.

Here, the UTF's audit was crucial, as it was responsible for calculating the total campaign expenditures. This calculation had to incorporate the cost of items that were not officially reported by the party, such as expenditure tied to the Monex cards and the valuation of other services. The UTF determined the overall extent of the unaccounted spending. Based on the UTF's final audit, the IFE concluded that while there was overspending, the total verified expenditure for the presidential candidate did not exceed the legal cap by the necessary 5% margin required by law to trigger an election annulment.

As a result, for all these irregularities, the PRI and PVEM parties were fined a total of 98.47 million pesos (USD 5.53 million). The fines were levied for omissions and irregularities in their campaign spending reports and for overspending.[28] Furthermore, it is important to mention that in the 2012 general election, a total of 195 candidates (1 in 8) had exceeded their spending caps. Overall, all political parties together were fined 341.8 million pesos (USD 26.3 million).

The 2015 midterms

These midterms were the first federal elections entirely overseen by the newly created INE. The INE had introduced the centralised and real-time fiscalisation system managed by the UTF.

A notable case in this election was the PVEM party's unlawful running of a nationwide media campaign that violated the constitutional ban on purchasing airtime on radio and TV for propaganda uses, as stated in the 2007–08 reform. The PVEM party broadcasted thousands of TV and cinema spots, disguised as 'legislative reports' or 'institutional messages', continuously during the campaign period. These messages promoted social benefits and featured party leaders, which is illegal because it allows for an advantage over opponents.

28 https://aristeguinoticias.com/0509/mexico/sanciona-ine-con-casi-100-millones-de-pesos-a-coalicion-que-postulo-a-pena-nieto/

Complaints from rival parties prompted INE's UTF to launch a comprehensive investigation, during which they quantified the commercial cost of the prohibited airtime and determined the amount of hidden, illegal funding received as an in-kind donation from the media. The UTF's findings led the INE General Council to impose a series of unprecedented fines, which added up to approximately 322.4 million pesos (USD 21.9 million).[29] The size of the fine led it to be publicly known as a 'megafine', a name by which the case became known.

The case confirmed the INE's expanded auditing power and enforcement of the legal framework to guarantee an equal playing field. The PVEM party was obliged to pay the penalty. It was paid through deductions from the party's future public funding.

The 2018 general election

The oversight process after the 2018 general election focused on two major areas: the annual ordinary expenses of the parties for the year, and the substantial campaign expenses incurred during the concurrent federal and local races. In the audit of annual ordinary expenses for 2018, which covered approximately 33.5 billion pesos (USD 1.78 billion) across 627 reports from all national and local parties, the INE's UTF identified 43 distinct types of violations.

The most recurrent and heavily penalised infractions were related to poor financial hygiene. This issue relates specifically to large balances of accounts receivable and payable with an antiquity greater than one year – a failure to properly clear or document transactions. As a result of the UTF's comprehensive investigation, the INE's General Council approved total sanctions against all political parties amounting to approximately 586 million pesos (USD 31.1 million) for these ordinary expenditure irregularities.

Regarding the 2018 campaign expenses, which included the presidential, senatorial, deputy, and local elections, the UTF's investigation was even more consequential. The UTF focused on timely reporting, the verification of suppliers, and adherence to spending limits. This audit led the INE to impose even larger penalties, totalling approximately 872.7 million pesos (USD 46.6 million) for irregularities in campaign finance reports.

Major actors involved were all nine national parties (PAN, PRI, PRD, PVEM, PT, Movimiento Ciudadano, Nueva Alianza, MORENA, and PES), as well as local parties. The largest fines were levied on the PRI (at roughly 186 million pesos or USD 9.9 million); MORENA (roughly 139.5 million pesos or USD 7.4 million), and the PVEM (roughly 107 million pesos or USD 5.7 million). The violations had included exceeding spending caps, not reporting expenses, late reporting of

29 https://www.elfinanciero.com.mx/nacional/ine-aprueba-multa-de-322-mdp-contra-el-partido-verde/

transactions, and misallocation of public funds. All the sanctions were collected by the INE through mandatory monthly deductions from the parties' future public financing, according to the principle that electoral finance violations must be strictly and effectively penalised.

The 2021 midterm elections

The INE, upon concluding its oversight of the 2020–21 federal electoral process, approved sanctions for a total of more than 673 million pesos (USD 33.6 million) for various irregularities. These had been detected in the campaign income and expenditure reports of political parties, coalitions, and independent candidacies.

During this auditing process, the most common irregularities that resulted in hefty fines for parties included unreported expenditures and unsubstantiated expenditures, as well as the omission of reporting operations in real-time (which is sanctioned at percentages of the amount involved). There was even a case of resource triangulation between a candidate's family and their party (Movimiento Ciudadano); this was sanctioned with a fine of more than 28 million pesos (USD 1.4 million).

Out of all these cases, the most notorious was that of MORENA, which was the party with the highest fine. The fine was for 323.4 million pesos (USD 16.17 million), equivalent to 48% of the entire total. MORENA was followed by the Workers Party (PT) and the PRI, which received sanctions for 72 million and 54 million pesos, respectively (USD 3.6 million and USD 2.7 million), equivalent to 11% and 8% of the total, respectively.[30]

The above examples show that after the 2007–08 electoral reform, and during 2014 when the IFE became the INE, there was a strengthening of the oversight authority's capacity. Basic auditing evolved into real-time, sophisticated financial investigations. Starting in 2009, when the focus was on enforcing the reforms and basic financial hygiene procedures, the UTF gradually moved to conducting large, sophisticated oversight operations, identifying parallel accounts with resource triangulation and new or improved methodologies. This history shows a clear increase in the scope, complexity, and severity of sanctions identified by the UTF and confirmed by the INE's General Council.

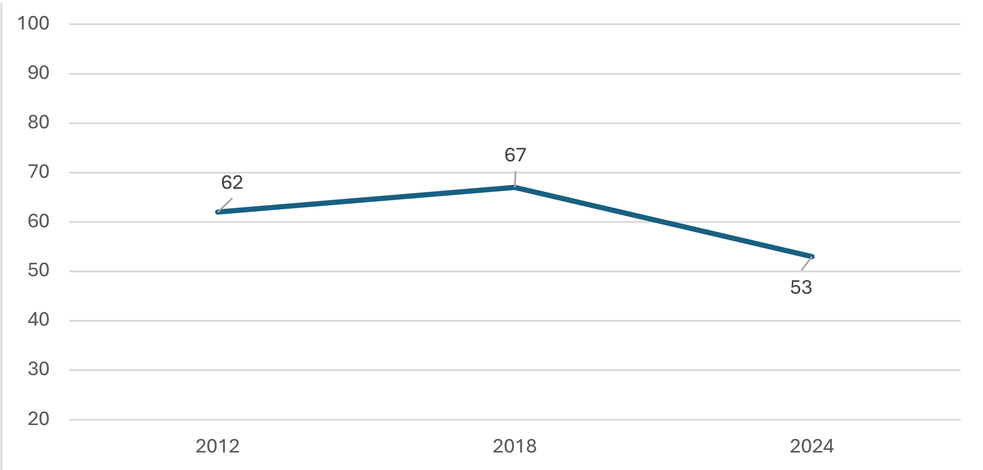
BROKEN OVERSIGHT

Despite the proven and sophisticated oversight capacity and a record of successful enforcement, 2023 and 2024 exposed a critical failure in the enforcement chain. It pertained to electoral justice. Mexico's 2024 electoral process was the first

30 https://centralelectoral.ine.mx/2022/11/29/sanciona-ine-a-partidos-politicos-nacionales-y-locales-por-irregularidades-en-informes-de-ingresos-y-gastos-del-ejercicio-2021/

election in which a decline in the integrity of electoral justice was evident since the measure was implemented in 2012. According to the Perceptions of Electoral Integrity Index, Mexico experienced a decline in its overall score from 65 to 53 out of 100 (see Figure 1). The weakest component in the evaluation was political finance, with a low score of 42 out of 100; this measure was significantly affected by persistent concerns regarding illegal campaign financing and the misuse of state resources.

Figure 1. Mexico's score on the Perceptions of Electoral Integrity Index, 2012–24



Source: Author's graph based on data from the Perceptions of Electoral Integrity Index (PEI-11.0).[31]

While these challenges are not new to Mexico's political landscape, they were aggravated in the 2024 election. Political actors were often accused of violating electoral laws by illegally utilising public resources for their campaign purposes or engaging in practices of vote buying and voter coercion. The pervasive problems were evident when, in 2023 and 2024, the Electoral Tribunal of the Federal Judiciary (TEPJF) received many formal complaints. The complaints specifically alleged gross irregularities in political party and candidate financing, ranging from a lack of reporting to misuse of funds.

Oversight in Action

Despite the UTF's capacity, resources, and thoroughness, there have been growing cases in which the TEPJF's enforcement has fallen short, especially regarding the

31 https://dataverse.harvard.edu/dataset.xhtml?persistentId=doi:10.7910/DVN/EDY2V0

MORENA ruling party. First, the TEPJF has shifted from substantive review to a focus on perceived flaws in methodology, prioritising legal formalism over the defence of electoral rights (procedural legalism). Second, the Tribunal has ordered the INE to conduct further investigations that exceed its mandate and capacity. The situation effectively requires the regulator to provide evidence that the political party should have maintained – which amounts to a reversal of the burden.

These modifications and reversals, according to the Tribunal, were based on flaws in the INE's investigation, insufficient evidence, or improper administrative or procedural legal application. However, a closer examination of the cases indicates that these arguments are at best flimsy. The cases identified as SUP-RAP-3/2024 and SUP-RAP-137/2024 are good examples of this point.

SUP-RAP-3/2024: Late Registration of Expenses

The case originated on 1 December 2023, when the INE's General Council approved the consolidated opinion and resolution concerning the irregularities found in MORENA's annual income and expenditure reports for the 2022 fiscal year. The party's representative formally challenged this decision on 12 December 2023 by filing an appeal with the INE. The appeal was subsequently escalated to the High Chamber of the TEPJF under the docket number SUP-RAP-3/2024.[32]

The core of the INE's sanction was the party's failure to comply with real-time reporting obligations, specifically omitting 110,232 operations and 13 additional operations during the correction period.[33] These omissions were reported more than three days after the operation took place, totalling amounts of 1,006,926,189.92 pesos and 53,449.91 pesos, respectively. (The equivalent combined dollar value was about USD 55,000.) The INE's UTF found that these failures represented a significant breach of reporting deadlines. The UTF conducted a detailed review of the party's records in the SIF system and issued an initial formal notice of errors and omissions.

In its defence, MORENA argued that its real-time registrations were timely, regardless of subsequent modifications or additions to the initially registered information. The party requested that the fulfilment date be based on the first registration rather than the date of later adjustments. The INE, however, deemed this response unsatisfactory. The INE noted that while the party claimed the modifications were dependent on the initial records, it failed to specify which cases fell under this argument. The INE thus maintained that the party had not provided sufficient justification for the large volume of late reports. In turn, the

32 https://www.te.gob.mx/media/SentenciasN/pdf/Superior/SUP-RAP-0003-2024.pdf
33 https://repositoriodocumental.ine.mx/xmlui/bitstream/handle/123456789/166165/CGex202312-01-rp-2-Morena.pdf

party's appeal argued that this point violated the principle of legal equality between the parties.

The Superior Chamber of the TEPJF partially revoked the consolidated opinion (INE/CG628/2023) and the resolution (INE/CG635/2023), acknowledging some of the party's grievances. Crucially, the Sala Superior determined that the INE failed to adequately substantiate the methodology used to sanction MORENA for the 110,232 and 13 late real-time registrations totalling over 1 billion pesos (USD 52 million). While the TEPJF agreed that MORENA's justifications were largely unsatisfactory, it found that the INE's reasoning for the sanction was legally flawed.

The Tribunal thus issued a partial revocation of the contested acts and ordered the INE's General Council to re-evaluate the sanctions and proceed in accordance with the effects specified in the judgment. In other words, it did not simply uphold the initial fine.

The TEPJF's finding that INE's UTF 'failed to adequately substantiate the methodology' argues that the UTF did not clearly and comprehensively explain *how* they had arrived at the conclusion that 110,232 operations were 'untimely' or outside the legal reporting window. The Tribunal claimed that 'While the party may have committed the fault, the INE's method for isolating and calculating the total number and monetary value of these infractions was not legally solid or sufficiently detailed in the resolution.'

In this regard, it is clear that since one is dealing with an automated real-time platform, the methodology employed is inconsequential. Simply, the SIF system logs the date and time when a report is filed (and modified, if it is). Therefore, an incompatibility between a deadline and a registration log should suffice as evidence. Moreover, the INE UTF had provided a clear and concise calendar with all deadlines for reporting, and, if needed, for addressing its observations.[34]

The result was internal disagreement within the TEPJF. Specifically, Magistrate Reyes Rodríguez and Magistrate Janine Otálora issued a dissenting vote, arguing that the majority decision was incorrect. In their view, the core sanctioning conclusions should have been fully confirmed. They stated that the party's failure to adhere to legal deadlines for financial reporting posed a serious risk of opaqueness and undermined the effectiveness of the oversight system.

SUP-RAP-137/2024: Fake Inclusion and Reporting

The case began with the initiation of the Ex Officio Administrative Sanctioning Procedure INE/P-COF-UTF/150/2019 on 6 November 2019, following an order

34 P. 10 https://repositoriodocumental.ine.mx/xmlui/bitstream/handle/123456789/166165/CGex202312-01-rp-2-Morena.pdf

from the INE's General Council. This action was taken because inconsistencies were detected regarding the PVEM's use of public financing during the 2018 fiscal year.

The specific area under scrutiny was the mandated expenditure for the 'Training, Promotion, and Development of Women's Political Leadership'. This was an earmarked type of spending. The INE sought to verify that the PVEM had correctly applied the criteria of effectiveness, suitability, efficiency, control, and rationality in the use of the entire allocated sum of 11,868,000.00 pesos (USD 625,000) and that the expenditure was genuinely linked to the design and provision of courses related to women's empowerment.

The UTF's investigative procedures focused on verifying the existence of women's political training courses, which the PVEM claimed to have conducted primarily through online platforms. The investigation concluded that the information provided by the PVEM was neither reliable nor sufficient to justify the expense.

Specifically, the UTF found a lack of critical evidence: no photographic evidence of the courses was presented, and there was no evidence of the physical or digital delivery of certificates to the participants. Most significantly, the party failed to provide individual student evaluations, despite contracts with service providers that explicitly required the delivery of such evaluations to the party. These deficiencies resulted in the UTF finding the party was opaque in its application of the earmarked public funds.

The UTF's findings centred on a description of the irregularity as an 'omission or false reporting' of the training expenses, which constituted a severe breach of electoral integrity. Based on these findings, the INE's General Council sanctioned the PVEM with a fine of 37 million pesos (USD 1.94 million).[35] It also ordered that the case records be presented to other relevant authorities for review.

The Superior Chamber of the TEPJF did not confirm the INE's sanction in its entirety. Instead, the majority opinion voted to revoke the INE's resolution (INE/CG302/2024), mainly due to alleged procedural failures. Specifically, the TEPJF's majority opinion found that the INE's General Council was not exhaustive in its investigatory procedure, specifically in its requirements to prove the existence of the training courses. The TEPJF determined that the INE must issue a new resolution after performing additional, complete, and rigorous investigative procedures. The INE was ordered to determine the universe of students to investigate in the PVEM's online courses, practice investigation diligences toward

35 https://www.msn.com/es-mx/noticias/mexico/tribunal-electoral-perdona-multa-de-37-mdp-al-partido-verde-ine-no-prob%C3%B3-simulaci%C3%B3n-de-gastos-argumenta/ar-AA1AOhBu?apiversion=v2&noservercache=1&domshim=1&renderwebcomponents=1&wcseo=1&batchservertelemetry=1&noservertelemetry=1

the total student population, and analyse the information obtained and value it jointly with the other investigation documents already in the file.

Given the lack of a single photo, screenshot, certificate, or student evaluation, it was clear there was not enough evidence that the courses had taken place. However, the TEPJF decided rather to order the INE to conduct further investigations – which clearly exceeded its mandate. The INE was ordered to undertake the work and provide the evidence that the political party itself should have provided to demonstrate it did supply the courses.

This case, too, led to internal disagreement within the TEPJF. The minority opinion (again, by Justices Rodríguez and Otálora) argued that the INE's resolution should have been confirmed, because the existing evidence clearly demonstrated the party's failure to prove the training actually happened. They contended that the lack of critical documents, such as student evaluations and certificate delivery records, as well as the unreliable nature of the student responses already obtained, justified the finding that the PVEM had omitted to report with veracity the spending. They stated that this point made further investigation to confirm the irregularity unnecessary.

BROKEN ELECTORAL JUSTICE

The decisions in SUP-RAP-3/2024 (involving MORENA) and SUP-RAP-137/2024 (involving the PVEM) serve as critical examples of a recently emerging pattern among TEPJF magistrates. Most of these magistrates utilise technicalities and legal formalism to partially or entirely revoke sanctions and investigations initiated by the INE. Instead of addressing the core issues of political finance opacity, such as the massive amount of unreported transactions in the first case or the failure to prove the existence of mandated women's training in the second, the TEPJF focused on perceived flaws in the INE's methodology, rigour, or exhaustiveness.

This consistent application of procedural 'legal excuses', rather than confronting the substance of fiscal non-compliance, directly benefits the ruling party and its allies by nullifying or delaying significant financial penalties. It also fundamentally weakens the regulatory framework and undermines the integrity of elections. This occurs through signalling that non-compliance with transparency and accountability obligations can effectively go unsanctioned.

The available evidence regarding the INE's Technical Auditing Unit capacity highlights the unit's national scope and use of real-time auditing technology in the form of the SIF. The Unit has access to advanced external information (SAT, UIF). There is also a comprehensive regulatory framework. These facts demonstrate that non-compliance and impunity are not related to a lack of resources, training, or adequate methods. The UTF possesses the necessary institutional strength to conduct serious and effective investigations of political finance.

Therefore, when the TEPJF majority repeatedly revokes sanctions based on procedural technicalities, such as demanding a 'more exhaustive' investigation, as in the PVEM case, the root issue shifts from auditing capacity to failed electoral justice. In short, this pattern of using legal excuses effectively makes the rules unenforceable.

CONCLUSION

In its 2025 Report, the Electoral Integrity Project highlighted the decline of electoral integrity in Mexico. The decline was most significant in the area of adjudication, where Mexico's traditionally high scores – 84 in 2018 and 80 in 2021 – dropped to just 59 in 2024.[36] Adjudication has to do with conducting elections in line with the law, as well as the existence of clear processes for raising and dealing with complaints. In the case of Mexico, this is essentially done through the TEPJF.

The two legal cases discussed in this paper indicate that while the TEPJFs role is to ensure that elections are held according to the law, including political finance law, in practice, there has recently been an inability or unwillingness to uphold the integrity of the election finance system. Ultimately, this means an inability (or unwillingness) to protect the foundational principles of a fair and equitable electoral competition. Sophisticated mechanisms for auditing political party resources, an army of qualified staff, and even the existence of real-time online reporting platforms for parties and vendors all become meaningless when electoral justice is ineffective. That is sadly the case in Mexico at the time of writing.

REFERENCES

Aristegui Noticias. (n.d.). *Sanciona INE con casi 100 millones de pesos a coalición que postuló a Peña Nieto*. https://aristeguinoticias.com/0509/mexico/sanciona-ine-con-casi-100-millones-de-pesos-a-coalicion-que-postulo-a-pena-nieto/

Banco de México (Banxico). (n.d.). *Directorio de Información Financiera*. https://www.banxico.org.mx/SieInternet/consultarDirectorioInternetAction.do?sector=6&accion=consultarCuadro&idCuadro=CF373&locale=es

Cámara de Diputados. (2025). *La Reforma política de 1977*. Museo Legislativo. https://www.diputados.gob.mx/museo/s_nues11.htm

Cámara de Diputados. (n.d.). *Documento SAE-ASS-15-22*. https://www.diputados.gob.mx/sedia/sia/se/SAE-ASS-15-22.pdf

Casas-Zamora, K. (2005). *Paying for Democracy: Political Finance and State Funding for Parties.* (Discusses the high-cost Mexican model).

36 https://static1.squarespace.com/static/58533f31bebafbe99c85dc9b/t/6866ad9714bd8c1f780fc489/1751559585725/Year+in+Elections+PEI+11+Report+.pdf

Domínguez, J. I., Lawson, C., & Moreno, A. (Eds.). (2009). *Consolidating Mexico's democracy: The 2006 presidential campaign in comparative perspective*. Johns Hopkins University Press. https://www.wcfia.harvard.edu/publications/consolidating-mexicos-democracy-2006-presidential-campaign-comparative

El Financiero. (n.d.). *INE aprueba multa de 322 mdp contra el Partido Verde*. https://www.elfinanciero.com.mx/nacional/ine-aprueba-multa-de-322-mdp-contra-el-partido-verde/

Garrido de Sierra, S. (2019. September). *La reforma definitiva* [Book]. Editorial CIDE. https://segasi.com.mx/publication/reforma_definitiva/

Ginsburg, T. (2003). *Judicial Review in New Democracies.* (Frames the TEPJF's strategic behavior).

Instituto Nacional Electoral (INE). (2022 November 29). *Sanciona INE a partidos políticos nacionales y locales por irregularidades en informes de ingresos y gastos del ejercicio 2021*. https://centralelectoral.ine.mx/2022/11/29/sanciona-ine-a-partidos-politicos-nacionales-y-locales-por-irregularidades-en-informes-de-ingresos-y-gastos-del-ejercicio-2021/

Instituto Nacional Electoral (INE). (2023). *CGex202312-01-rp-2: Resolución sobre irregularidades en informes de ingresos y gastos*. https://repositoriodocumental.ine.mx/xmlui/bitstream/handle/123456789/166165/CGex202312-01-rp-2-Morena.pdf

Instituto Nacional Electoral (INE). (2024). *CGex202407-22-dp-7-1: Resolución de Consejo General*. https://repositoriodocumental.ine.mx/xmlui/bitstream/handle/123456789/175380/CGex202407-22-dp-7-1.pdf

Instituto Nacional Electoral (INE). (2024, September 5). *Aprueba INE integración y presidencias de comisiones permanentes y temporales para el seguimiento de los PEL*. https://centralelectoral.ine.mx/2024/09/05/aprueba-ine-integracion-y-presidencias-de-comisionespermanentes-y-temporales-para-el-seguimiento-de-los-pel/

Instituto Nacional Electoral (INE). (n.d.-a). *Contenido Histórico sobre procesos electorales*. https://portalanterior.ine.mx/archivos3/portal/historico/contenido/menuitem.cdd858023b32d5b7787e6910d08600a0/

Instituto Nacional Electoral (INE). (n.d.-b). *La Unidad Técnica de Fiscalización*. https://www.ine.mx/la-unidad-tecnica-fiscalizacion/

Instituto Nacional Electoral (INE). (n.d.-c). *Reforma Electoral*. https://portalanterior.ine.mx/documentos/Reforma_Electoral/link_intro.htm

Levitsky, S., & Ziblatt, D. (2018). *How Democracies Die.* (On the subversion of 'referee' institutions).

Memoria Política de México. (n.d.). *Efeméride. El 22 de julio de 1963 se reformaron los artículos 51 y 54 constitucionales para dar cabida a los diputados de partido*. https://www.memoriapoliticademexico.org/Efemerides/7/22071963.html

MSN Noticias. (n.d.). *Tribunal Electoral perdona multa de 37 mdp al Partido Verde: INE no probó simulación de gastos, argumenta*. https://www.msn.com/es-mx/noticias/mexico/tribunal-electoral-perdona-multa-de-37-mdp-al-partido-verde-ine-no-prob%C3%B3-simulaci%C3%B3n-de-gastos-argumenta/ar-AA1AOhBu?apiversion=v2&noservercache=1&domshim=1&renderwebcomponents=1&wcseo=1&batchservertelemetry=1&noservertelemetry=1

Murayama, C. (2015). El Tribunal Electoral ante Pemexgate y Amigos de Fox. In *La justicia electoral* (pp. 319–329). Tribunal Electoral del Poder Judicial de la Federación; Instituto de Investigaciones Jurídicas, UNAM. https://archivos.juridicas.unam.mx/www/bjv/libros/11/5015/15.pdf

Norris, P. (n.d.). *Electoral Integrity Project (EIP)* [Data set]. Harvard Dataverse. https://dataverse.harvard.edu/dataset.xhtml?persistentId=doi:10.7910/DVN/EDY2V0

Norris, P. (2015). *Why Electoral Integrity Matters.* (Situates the decline in PEI scores).

Ohman, M. (2013). *Political Finance Oversight.* (International standards for enforcement).

Perez-Liñan, A., & Castagnola, A. (2016). *Judicial Politics in Mexico.* (Contextualizes tribunal independence).

Sartori, G. (1976). *Partidos y sistemas de partidos*. Alianza. http://campusvirtual.te.gob.mx/Posgrado/MDE/s3/partidos/sartori.pdf

Televisa/W Radio. (2010, July 7). *Noticia sobre multas y sanciones*. https://wradio.com.mx/radio/2010/07/07/nacional/1278533700_323788.html

Tribunal Electoral del Poder Judicial de la Federación (TEPJF). (2024). *Sentencia SUP-RAP-3/2024*. https://www.te.gob.mx/media/SentenciasN/pdf/Superior/SUP-RAP-0003-2024.pdf

UNAM, Instituto de Investigaciones Jurídicas. (n.d.-a). *Documento sobre derecho electoral*. https://archivos.juridicas.unam.mx/www/bjv/libros/4/1593/34.pdf

UNAM, Instituto de Investigaciones Jurídicas. (n.d.-b). *Documento sobre derecho electoral*. https://archivos.juridicas.unam.mx/www/bjv/libros/6/2967/21.pdf

United Mexican States. (1917). *Constitución Política de los Estados Unidos Mexicanos*, art. 41 (As amended).