

Plan Estratégico de Juárez, A.C.

Financial Statements for the Years
Ended December 31, 2022 and
2021, and Independent Auditors'
Report Dated July 27, 2023



Plan Estratégico de Juárez, A.C.

Independent Auditors' Report and Financial Statements for 2022 and 2021

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Independent Auditors' Report to the General Board of Plan Estratégico de Juárez, A.C.

Opinion

We have audited the accompanying financial statements of Plan Estratégico de Juárez, A.C. (the "Association"), which comprise the balance sheets as of December 31, 2022 and 2021, and the statements of activities and statements of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Plan Estratégico de Juárez, A.C. as of December 31, 2022 and 2021, and its financial performance and its cash flows for the years then ended in accordance with Mexican Financial Reporting Standards (MFRS), applicable to non-profit organizations.

Basis for Opinion

We conducted our audits in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the *International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants* (IESBA Code) together with the Code of Ethics issued by the Mexican Institute of Public Accountants (IMCP Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and IMCP Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The additional unaudited information included in Note 14 to the financial statements, prepared under the responsibility of the Association's management is presented for statistical and narrative analysis considered indispensable.

As mentioned in Note 1 to the accompanying financial statements, the Association is a non-profit entity authorized by the Mexican Tax Authorities (Secretaría de Hacienda y Crédito Público, SHCP by its acronym in Spanish) to receive authorized deductible donations.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the accompanying financial statements in accordance with MFRS, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters, related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA's we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Galaz, Yamazaki, Ruiz Urquiza, S. C.
Member of Deloitte Touche Tohmatsu Limited

C. P. C. Felipe de Jesús Navarro Balderas
Cd. Juárez, Chih. Mexico
Jul 27, 2023



Plan Estratégico de Juárez, A.C.

Balance Sheets

As of December 31, 2022 and 2021

(In Mexican pesos)

	Notes	2022	2021
Assets:			
Current assets:			
Cash	4	\$ 3,708,870	\$ 7,372,135
Other accounts receivable		<u>33,471</u>	<u>16,999</u>
Total current assets		3,742,341	7,389,134
Furniture and equipment – net	5	1,425,942	1,149,023
Other assets		<u>12,733</u>	<u>12,733</u>
Total		<u><u>5,181,016</u></u>	<u><u>8,550,890</u></u>
Liabilities and Partners' net assets			
Current liabilities:			
Salaries and related taxes payable		659,318	430,174
Other accounts payable		36,625	33,897
Income tax payable		<u>101,775</u>	<u>69,157</u>
Total liabilities		797,718	533,228
Commitments and contingencies (Note 11 and 12)			
Partners' net assets:			
Unrestricted	7	<u>4,383,298</u>	<u>8,017,662</u>
Total partners' net assets		<u>4,383,298</u>	<u>8,017,662</u>
Total		<u><u>\$ 5,181,016</u></u>	<u><u>\$ 8,550,890</u></u>

See accompanying notes to financial statements.



Plan Estratégico de Juárez, A.C.

Statements of Activities

For the years ended December 31, 2022 and 2021
(In Mexican pesos)

	Notes	2022	2021
Revenues:			
Contributions received	9	\$ 18,907,983	\$ 19,343,930
Exchange gain		623,903	698,178
Interest income		1,686	7,092
Other		<u>295</u>	<u>157</u>
Total revenues		19,533,867	20,049,357
Expenses:			
Operating and administrative expenses	2.d	22,148,638	18,046,234
Exchange loss		917,818	579,782
Income tax		<u>101,775</u>	<u>69,157</u>
Total expenses		23,168,231	18,695,173
Net changes in partners' assets		(3,634,364)	1,354,184
Partners' assets at beginning of year		<u>8,017,662</u>	<u>6,663,478</u>
Partners' assets at end of year		<u>\$ 4,383,298</u>	<u>\$ 8,017,662</u>

See accompanying notes to financial statements.



Plan Estratégico de Juárez, A.C.

Statements of Cash Flows

For the years ended December 31, 2022 and 2021

(In Mexican pesos)

	2022	2021
Operating activities:		
Net changes in partners' assets	\$ (3,634,364)	\$ 1,354,184
Items related to investing activities -		
Depreciation	5 <u>478,866</u>	<u>440,699</u>
	(3,155,498)	1,794,883
(Increase) decrease in:		
Other assets	(16,472)	578,792
Increase (decrease) in:		
Salaries and other accounts payable	229,144	(41,738)
Other accounts payable	2,728	9,994
Income taxes paid	<u>32,618</u>	<u>50,896</u>
Net cash flows (used in) provided by operating activities	(2,907,480)	2,392,827
Investing activities -		
Purchase of furniture and equipment	<u>(755,785)</u>	<u>(690,698)</u>
Net increase in cash	(3,663,265)	1,702,129
Cash at beginning of year	<u>7,372,135</u>	<u>5,670,006</u>
Cash at end of year	<u>\$ 3,708,870</u>	<u>\$ 7,372,135</u>

See accompanying notes to financial statements.



Plan Estratégico de Juárez, A.C.

Notes to Financial Statements

For the years ended December 31, 2022 and 2021

(In Mexican pesos)

1. Activities

Plan Estratégico de Juárez, A. C. (the “Association” or "Plan Estratégico") was incorporated on May 17, 2001, primarily to promote actions and projects to improve the standard of living in Ciudad Juárez, Chihuahua.

Plan Estratégico de Juárez, A. C., is a non-profit organization authorized by the Secretaría de Hacienda y Crédito Público (SHCP, by its acronym in Spanish) to receive tax-deductible contributions and is exempt from federal income tax, except for income from shares sale, interest and rewards under the terms of current tax provisions. On February 12, 2002, the Association was authorized by the SHCP to receive income tax deductible contributions; such authorization has been renewed annually, refer to Note 2 of the financial statements for a going concern analysis.

2. Basis of presentation

- a. **Explanation for translation into English** - The accompanying financial statements have been translated from Spanish into English for use outside of Mexico. These financial statements are presented on the basis of Mexican Financial Reporting Standards (“MFRS”), which are comprised of accounting standards that are individually referred to as *Normas de Información Financiera*, or “NIFs”). Certain accounting practices applied by the Association that conform with MFRS may not conform with accounting principles generally accepted in the country of use.
- b. **Monetary unit of the financial statements** - The financial statements and notes as of December 31, 2022 and 2021 and for the years then ended include balances and transactions denominated in Mexican pesos of different purchasing power. Cumulative inflation rates over the three-year periods ended December 31, 2022 and 2021 were 13.86% and 11.19%, respectively. Accordingly, the economic environment is not inflationary in either such period and no inflationary effects were recognized in the accompanying financial statements. Inflation rates for the years ended December 31, 2022 and 2021 were 7.82% and 7.36%, respectively.
- c. **Going concern** – The financial statements have been prepared by Management under the assumption that the Entity will continue as a going concern.

On December 27, 2022, Annex 14 of the Miscellaneous Tax Resolution for 2022 was published in the Federal Official Gazette, informing the authorization of Plan Estratégico de Juárez, A.C. as a donee for the period from January 1 to December 31, 2023 with the authorized Tax Code PEJ010517TT6.

- d. **Classification of costs and expenses** - Costs and expenses comprising net income were classified according to a combination of both (function and nature), because this is the practice of the industry, to which the Association belongs.

Administrative and operating expenses are integrated as follows:



	2022	2021
Salaries, benefits and related taxes	\$ 15,837,309	\$ 13,573,526
Depreciation	478,866	440,699
Professional fees	1,230,632	1,263,999
Rent	680,137	641,478
Contributions made	1,688,606	698,711
Other costs and expenses	<u>2,233,088</u>	<u>1,427,821</u>
	<u>\$ 22,148,638</u>	<u>\$ 18,046,234</u>

3. Summary of significant accounting policies

The accompanying financial statements have been prepared in conformity with MFRS, which require that management make certain estimates and use certain assumptions that affect the amounts reported in the financial statements and their related disclosures; however, actual results may differ from such estimates. The Association management, upon applying professional judgment, considers that estimates made and assumptions used were adequate under the circumstances. The significant accounting policies of the Association are as follows:

a. *Accounting changes* -

Effective as of January 1, 2023, although early adoption is permitted during 2022:

NIF B-7, *Business acquisitions* – Includes jointly-controlled transactions and mergers performed for restructuring purposes within the scope of this standard. An “accounting value method” is established for recognizing business acquisitions performed between jointly-controlled entities, except when the acquiring entity has minority stockholders whose equity is affected by the acquisition or when the acquiring entity is listed on a stock market.

NIF B-15, *Translation of foreign currencies* - The amendments indicate that when the recording currency and reporting currency are the same, entities may apply a practical expedient of not remeasuring to the functional currency and presenting the financial statements based on information prepared by using the recording currency, as long as the financial statements are exclusively intended for the legal and tax purposes of entities which:

- a) Are individual entities without subsidiaries or a holding company, or users that require complete financial statements prepared by considering the effects arising from the translation to the functional currency; or
- b) Are subsidiaries, associates or joint ventures that do not have users requiring complete financial statements prepared by considering the effects arising from the translation to the functional currency; for example, a subsidiary whose immediate holding company is located abroad.

At the date of issuance of these financial statements, accounting changes have no material effect on the company's financial statements.

The Association is subject to donations, and the annual clauses of the lease contracts establish that it may elect whether or not to continue leasing its facilities and, therefore, recognizes in the statement of activities the accrued rent for the year.

b. *Cash* - Cash consists mainly of bank deposits in checking accounts. Cash is stated at nominal value and, any fluctuations in value are recognized directly in the statements of activities.

The Association has restricted cash from funds destined to donations, which means that this cash does not meet the definition of cash previously described above, the detail of this amount is shown in note 4 to the financial statements.



Financial instruments receivable

The Association recognizes estimated Expected Credit Losses (ECL) for impairment of the Financial Instruments Receivable (FIR) based on its credit risk. ECL are estimated based on all possible default events for the FIR.

The Association carries out the following procedure to calculate the estimated ECL for impairment of receivables: i) determine the Probability of Default (PD) of the account receivable, ii) determine the Loss Severity factor (LS) of the account receivable and iii) apply the PD and LS factors to the account receivable, thus obtaining the amount which should be recognized as an estimate of ECL for the account receivable or the group of receivables. As of December 31, 2022, it was not required to reflect ECL for impairment of the FIR.

The PD may be increased due to reasonable and sustainable forecasts of adverse quantifiable future events, such as that the Entity's customers main products are being displaced by other new products or their final consumers are in a difficult economic situation due to high unemployment in the area where they live.

When the Entity's management believes there is no likelihood of collecting an account receivable, it cancels the related net book value, applying the receivable to the estimate for ECL. If the estimate is insufficient it is adjusted immediately through net income or loss for the period.

- c. ***Offsetting of financial assets and financial liabilities***-The Association offsets a recognized financial asset and a financial liability and presents the net amount on the balance sheet only when it fulfills the following two conditions: a) it currently has a legally enforceable right to offset the financial asset and the financial liability under any circumstance and b) it has the intention of settling the financial asset and the financial liability on a net basis, or to realize the financial asset and settle the financial liability simultaneously. In all other cases, the Association presents the financial assets and the financial liabilities separately on the balance sheet as its rights and obligations in accordance with their characteristics.
- d. ***Furniture and equipment*** - Furniture and equipment are recorded at acquisition cost. Balances from acquisitions made through December 31, 2007 were restated for the effects of inflation by applying factors derived from the National Consumer Price Index (NCPI) through that date. Depreciation is calculated using the straight-line method based on the useful lives of the related assets, as follows:

	Average Years	
	2022	2021
Furniture and equipment	10	10
Computers	3	3
Vehicles	4	4

- e. ***Impairment of long-lived assets in use*** - The Association reviews the carrying amounts of long-lived assets in use when an impairment indicator suggests that such amounts might not be recoverable, considering the greater of the present value of future net cash flows or the net sales price upon disposal. Impairment is recorded when the carrying amounts exceed the greater of the aforementioned amounts. Impairment indicators considered for these purposes are, among others, operating losses or negative cash flows in the period if they are combined with a history or projection of losses, depreciation and amortization charged to results, which in percentage terms in relation to revenues are substantially higher than those of previous years, competition and other legal and economic factors. The impairment loss on the value of long-lived assets in use, as well as its reversal, are classified in the same Statements of Activities line items where the related depreciation or amortization associated with those assets are recognized. As of December 2022 and 2021, the Association showed no signs of impairment which could indicate that the carrying amount may not be recoverable.



- f. **Provisions** - Provisions are recognized for current obligations that arise from a past event, that are probable to result in the use of economic resources, and that can be reasonably estimated.
- g. **Employees benefits** - Employee benefits are those granted to personnel and/or their beneficiaries in exchange for the services rendered by the employee, which include all kinds of remuneration earned, as follows:
- i. **Salaries payables** - Direct employee benefits are calculated based on the services rendered by employees, considering their most recent salaries. The liability is recognized as it accrues.
- ii. **Employee benefits for termination, retirement and others** - Seniority premiums and severance payments are recorded in the statement of activities as paid. The Association has not determined a provision for employee benefits; however, these provisions are not considered material due to the reduced number of employees and their seniority in the Association.
- h. **Foreign currency transactions** - Foreign currency transactions are recorded at the applicable exchange rate in effect at the transaction date. Monetary assets and liabilities denominated in foreign currency are translated into Mexican pesos at the applicable exchange rate in effect at the balance sheet date. Exchange fluctuations are recorded directly in the statements of activities.
- i. **Revenues from contributions** - Contributions are recorded as an increase in net assets when received in cash, cash equivalents or unconditional promises to give. Contributions in-kind and in services are recorded in the financial statements at fair value.

Contributions whose restrictions are extinguished in the same period are shown under unrestricted net assets; they are not shown as restricted and then reclassified. That treatment is consistent with the preceding period.

4. Cash

	2022	2021
Cash	\$ 15,000	\$ 15,640
Cash deposits	<u>3,686,800</u>	<u>7,349,425</u>
Total unrestricted cash	<u><u>3,701,800</u></u>	<u><u>7,365,065</u></u>
Restricted cash	<u>7,070</u>	<u>7,070</u>
Total cash and cash equivalents	<u><u>\$ 3,708,870</u></u>	<u><u>\$ 7,372,135</u></u>

Restricted cash is due to the need to manage contributions to carry out the following program "Cultura de la Legalidad de la Embajada".

5. Furniture and equipment

	December 31, 2022	December 31, 2021	Balance at the beginning of 2021
a) Investments:			
Furniture and equipment	\$ 1,023,475	\$ 992,394	\$ 992,394
Communication equipment	320,691	320,691	320,691
Computers	1,758,456	1,525,252	1,234,554
Vehicles	<u>2,052,116</u>	<u>1,560,616</u>	<u>1,160,616</u>
	<u><u>5,154,738</u></u>	<u><u>4,398,953</u></u>	<u><u>3,708,255</u></u>

(Continued)



b) Accumulated depreciation:			
Furniture and equipment	(971,709)	(932,290)	(905,980)
Communication equipment	(273,574)	(248,842)	(224,112)
Computers	(1,346,643)	(1,213,558)	(1,080,530)
Vehicles	<u>(1,136,870)</u>	<u>(855,240)</u>	<u>(598,609)</u>
	<u>(3,728,796)</u>	<u>(3,249,930)</u>	<u>(2,809,231)</u>
	<u>\$ 1,425,942</u>	<u>\$ 1,149,023</u>	<u>\$ 899,024</u>
			(Concluded)

Depreciation recorded in the statement of activities for the years ended as of December 31, 2022 and 2021 amounts to \$478,866 and \$440,699 respectively.

6. Periods of payment and recovery of financial assets

The following table presents the contractual maturities of the Entity's financial assets that will be recovered based on expected cash flows:

As of December 31, 2022	Up to six months	Total
Cash and cash equivalents	\$ 3,708,870	\$ 3,708,870
Other trade accounts receivable	<u>33,471</u>	<u>33,471</u>
Total	<u>\$ 3,742,341</u>	<u>\$ 3,742,341</u>
As of December 31, 2021	Up to six months	Total
Cash and cash equivalents	\$ 7,372,135	\$ 7,372,135
Other trade accounts receivable	<u>16,999</u>	<u>16,999</u>
Total	<u>\$ 7,389,134</u>	<u>\$ 7,389,134</u>

7. Partners' assets

- a. The Association's partners' assets are composed of the contributions of the associates. As of December 31, it consists of:

	2022	2021
Unrestricted partners' assets	<u>\$ 4,383,298</u>	<u>\$ 8,017,662</u>
Total partners' assets	<u>\$ 4,393,298</u>	<u>\$ 8,017,662</u>

- b. In the event the Association is liquidated, its assets will be entirely turned over to entities authorized to receive contributions, in the terms of the applicable tax laws.

The partners' assets of the Association will be strictly subject to the fulfillment of the Association's purposes, and in the event of its dissolution it shall be distributed to an Association or institution with a similar purpose to the Association, in agreement with the provisions set established in the Income Tax Law (LISR for its acronym in Spanish).



8. Foreign currency balances

a. As of December 31, the foreign currency monetary position is as follows:

	2022	2021
Monetary assets	US\$ <u>128,060</u>	US\$ <u>231,009</u>
Equivalent in Mexican pesos	\$ <u>2,479,431</u>	\$ <u>4,739,312</u>

b. Mexican peso exchange rates in effect at the dates of the balance sheets and at the date of issuance of these financial statements were as follows:

	2022	December 31, 2021	July 27, 2023
U.S. dollar	<u>\$ 19.36</u>	<u>\$20.51</u>	<u>\$16.90</u>

9. Donations received

As of December 31, 2022 and 2021, the Association had no sponsors. Donations received were as follows:

	2022	2021
Cash contributions	\$ <u>18,907,983</u>	\$ <u>19,343,930</u>

10. Donations given

The Association granted donations to other non-profit entities for the purpose of reimbursing remaining program funds, as follows:

	2022	2021
Unrestricted donations	\$ <u>1,688,606</u>	\$ <u>698,711</u>

11. Income taxes

As the Association is a non-profit organization in accordance with the provisions of the Income Tax Law (Ley del Impuesto Sobre la Renta or ISR), the Association is not an ISR taxpayer, as long as it complies with the requirements established in the ISR Law and in the authorization letter 325-SAT-08-II-B-260 dated January 29, 2003, which established that, in order to enjoy the exemption from the payment of income tax obtained from its operation under the terms of its articles of incorporation, without distributing profits during the period of operations and without incurring expenses other than those strictly necessary for the accomplishment of its corporate purpose.

Non-deductible expenses incurred by the Association are subject to income tax in conformity with the applicable legal tax provisions. According with the ISR Law, the rate is 35% in 2022 and 2021 and will continue thereafter. Since there are no temporary items in the determination of annual income tax, it is not necessary to record deferred income tax. In 2022 and 2021, the tax payable by the Association is \$101,775 and \$69,157 respectively.



Additionally, as published in Annex 14 of the Miscellaneous Tax Resolution for 2022 in the Federal Official Gazette on December 27, 2022, taxpayers who make donations were authorized to deduct such amounts from their taxable income, provided that such donations are used exclusively for accomplishment of their corporate purpose

12. Commitments

- I. The Association has entered into an agreement with the Centro de Investigaciones en Antropología Social, "El CIESAS", in which it is agreed that its purpose is mutual collaboration in the development of the activities of each of the parties to develop training, strengthening and systematization of initiatives of municipal democratic control in the State of Chihuahua, program called "Coalición Pro Municipio", through the coordination, technical assistance and accomplishment to the addressees, as well as to carry out the systematization of their work complying with the objectives and activities on the part of the Association and financed by CIESAS.

This collaboration will be through the granting of financial support to the Strategic Plan for a total of \$174,000 (One hundred and seventy-four thousand Mexican pesos) in 6 installments from October 2018 to February 2021, as follows:

October 2018	April 2019	September 2019	March 2020	August 2020	February 2021
\$34,800.00	\$34,800.00	\$34,800.00	\$26,100.00	\$26,100.00	\$17,400.00

- 1. CIESAS undertakes to:
 - a. Monitor the implementation of the initiative established in the collaboration agreement and evaluation of its results.
 - b. Carry out the corresponding ministries for the financing of the initiative.
 - c. Organize activities to disseminate the results according to those considered most relevant, in consultation with "The Association".
 - d. Coordinate and supervise the project in general.
- 2. The Strategic Plan is committed to:
 - a. Manage the funds allocated by CIESAS and keep a timely record of expense receipts corresponding to this project.
 - b. Comply in a timely manner with the implementation of the initiative.
 - c. Present the deliverables established in the collaboration agreement.
- II. The Association, as beneficiary, has an agreement with USAID for the project "Preventing and Combating Corruption to Strengthen the Rule of Law in Ciudad Juárez". This objective of this project is to achieve greater compliance with municipal regulations and greater transparency in the areas of planning, decision-making and municipal spending, through the implementation of four strategic components: a) legal requirements, b) promotion of citizen participation, c) social comptroller actions and d) generation of strategic information. This intervention model is the result of institutional knowledge and experience, in which public issues have been addressed as complex issues that require diversified strategies that maximize the chances of success.



The proposed components allow, in turn, to reinforce each other's actions. For example, legal requirements are often possible by the information acquired through the actions of social control or journalistic investigation. Or the generation of strategic information allows a more documented and solid citizen participation.

The funding commenced on August 10, 2018, for an estimated amount of \$1,500,000. It is estimated to end on August 9, 2023.

1. USAID is committed to:

Pay the amount of \$500,000 for program expenses during the established period under a fixed budget. USAID is not obligated to reimburse the Beneficiary for the expense of amounts in excess of the total amount committed.

2. The Strategic Plan is committed to:

Develop an annual work plan in English for each year of the award period. The 12-month Work Plan will be finalized with consultation with the Official Representative of the USAID/Mexico Agreement (AOR) within 30 days of the start of each year of activity (the year of activity begins in October 1). The AOR will review and approve the first year's Annual Work Plan and shall submit it to the AOR in English no later than 30 days after the start of the award.

The Annual Work Plan will contain clear performance indicators and benchmarks on which the beneficiary will be required to report quarterly. The Annual Work Plan will also contain a budget projection for the plan period that links quantifiable results and cost estimates. These are extremely important management tools, so their timely and thorough presentation is essential, as is the early involvement of USAID staff in discussing the nature of next year's activities. The annual work plan process is an opportunity to reassess priorities. The final selection of activities to be supported will be made jointly by the Beneficiary and USAID during the preparation and approval of the annual work plans.

III. Likewise, the Association has entered into a collaboration agreement with Desarrollo Económico de Juárez, A. C. ("DECJ") and Seguridad y Justicia de Ciudad Juárez, A. C. ("FICOSEC JUAREZ"), in which they agree to join efforts, experiences and resources to promote and develop activities of the citizen participation project for the prevention of corruption and the strengthening of the municipal government. The first agreement was entered into from March 1, 2018 to March 31, 2019, which had a first renewal agreement until December 31, 2020 and a second agreement until December 31, 2022, which has the same statements. In this collaboration "DECJ" undertakes on behalf and order of the "TRUST", in accordance with the agreement of the Technical Committee No. 06-47/Dec-20 and its rules of operation and administration, to deliver to "FICOSEC JUÁREZ" the amount of \$7,823,568.30 pesos (seven million eight hundred twenty-three thousand five hundred sixty-eight pesos 30/100 M.N.) for such amount to be delivered to the Association, with the purpose of developing "The Project".

This collaboration will be carried out through the granting of financial support that will be delivered in quarterly installments as follows:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
\$ 1,303,928.05	\$ 1,303,928.05	\$ 1,303,928.05	\$ 1,303,928.05
Quarter 5	Quarter 6		
\$ 1,303,928.05	\$ 1,303,928.05		



1. DECJ Y FICOSEC JUAREZ is committed to:
 - a. Supervise the correct execution of the project.
2. FICOSEC JUAREZ is committed to:
 - a. Deliver the amount approved by the parties involved in the agreement.
3. Strategic Plan is committed to:
 - a. Be responsible for the management of the project and deliver reports on schedule.
 - b. Hire personnel who meet the professional and experience profiles to carry out the activities established.
 - c. Track attendance and staff compliance.
 - d. Deliver to "FICOSEC JUAREZ" the financial report on a monthly basis and the verification of the operating expenses of the model at the local level as part of the follow-up and monitoring carried out by "FICOSEC JUAREZ".
 - e. Open an exclusive bank account for "FICOSEC JUAREZ".

IV. On June 14, 2022, the Association entered into a participation and collaboration agreement with the Fundación del Empresario Chihuahuense, A.C. (FECHAC), in which they commit to join efforts and resources to promote and develop the project called "Strengthening citizen capacities and articulation spaces for the improvement of environments, more proactive communities and better quality of life in Juárez 2022-2023". This project aims to build a citizenship with skills for citizen participation and the solution of community problems through workshops, seminars, formation of neighborhood groups, etc., for the development of a relationship of co-responsibility between government and society in Juarez.

The total amount of the project amounts to \$8,934,666 Mexican pesos, of which the association undertakes to cover 35.75% (\$3,194,587.53) and FECHAC will contribute the remaining 64.25% (\$5,740,079.21). The contributions will be delivered through four installments, the second of which will be conditioned to the fulfillment of the project's goals and the correct budgetary use of the project:

Installment 1	Installment 2	Installment 3	Installment 4
\$ 2,240,601.26	\$ 1,234,246.95	\$ 1,236,691.95	\$ 1,028,539.05

The funds that have been delivered by FECHAC and have not been used will be deducted from the next installment. Likewise, if at the end of the project there is a reminder, it must be returned to FECHAC within a maximum period of two months.

1. FECHAC commits to:
 - a. Pay the amount of \$5,740,079.21 Mexican pesos for program expenses during the period established in accordance with the budget submitted.
2. Strategic Plan is committed to:
 - a. Maintain its registration as an authorized donee before the Tax Administration System.



- b. Exercise the economic resources fully assigned to "The Project" presented to FECHAC; in case changes in the project are required, these must be previously authorized in writing by the parties.
- c. If there are expenses derived from the execution of the project and not contemplated within the initial budget, these must be covered by the Association.
- d. Send a written report duly signed by the legal representative, detailing: Budget exercised, achievement of goals, procurement of resources, project indicators.
- e. Resources (financial, physical and human) will not be used for political, partisan or other activities outside the project.
- f. Disseminate the project among its beneficiaries, allies, the media and the community in general, mentioning FECHAC'S participation on all occasions and together with its graphic image.

13. Contingencies

Neither the Association nor its assets are subject to any legal action other than those that arise in the normal course of their activity.

14. Statistical information (Narrative)

Balance of Activities for 2022. Although it is difficult to attribute achievements on these issues as mentioned below, some situations that can be considered as Plan Estratégico de Juárez, A.C., (Association or PEJ) milestones, such as:

I. Citizen participation

Advice to citizens and neighborhood committees.

Start date: May 2012, with no defined end date Location: Ciudad Juárez.

Impact: It has been possible to strengthen the neighborhood organization, increase conflict resolution tools, promote efforts and projects that have improved the lives of the participating communities. In the year 2022, a total of 859 people (general population), 590 women and 269 men, were advised in Ciudad Juárez, Chihuahua, in situ and virtually.

- In January, Red de Vecinos de Juárez advised the residents of the Nueva Vizcaya community who requested information on the formation of the neighborhood committee, the current Regulations for Neighborhood Committees for the Municipality of Juárez were explained and sent to them.
- In February, the Red de Vecinos advised residents of the Bosques del Sol II community regarding the functions performed by the members of the neighborhood committee, as well as the contact number for the Social Organization area of the Social Development Coordination.
- In March, Red de Vecinos advised residents of the Patria neighborhood, regarding the filling out of the Participatory Budget form, through which they intend to design a project to improve their community.
- In April, Red de Vecinos was at the Bachelor of Industrial Technology Center and Services CBTIS 270 facilities reviewing and advising residents of the southeast regarding their Participatory Budget projects. The review session was attended by people from the Manuel J. Clouthier, Parajes de Oriente and Simona Abarba neighborhoods. Some corrections, suggestions and proposals were made for their projects.
- In May, Red de Vecinos attended a meeting with the members of the Senderos de San Isidro Citizen Committee, in which we were asked for advice on the construction of an alternative irrigation system for the trees that were recently planted in a community activity between Red de Vecinos, Juárez Limpio A.C and Fondo Unido de Chihuahua A.C.



- In June, Red de Vecinos provided virtual advice to a representative of the neighborhood group "Ya le toca a la Josefa", regarding the next steps of the Participatory Budget, since the project proposed by the residents of the colony went to the Voting Day next to be held on July 10.
- In July, Red de Vecinos de Juárez advised residents of the Galeana neighborhood regarding the intervention of the Local Social Development Coordination to establish a request for alliances to disseminate the Participatory Budget projects with other neighborhoods of the city. In the same way, they were advised and supported in the review of various management documents for municipal agencies.
- In August, Red de Vecinos de Juárez responded to the request of a resident of the Acequia Parcioneros committee, who has not been able to receive the documentation of the outgoing committee since they are requesting the Social Development Act. We contacted the coordinator of community promoters, part of the Social Development Coordination to deliver the corresponding paperwork.
- In September, Red de Vecinos de Juárez, advised the members of the La Chaveña neighborhood committee regarding the possibility of forming a citizen committee to monitor a public work, since the community was the winner on the Participatory Budget voting day. The project consists of re paving 7 streets extremely damaged by the dragging of the rains.
- In October, Red de Vecinos advised the residents of the Salvarcar neighborhood to follow up on the advice they had previously, received from the Conejos-Médanos Municipal Water and Sanitation Board, regarding the situation of the lack of water pressure that exists in several of the streets of the neighborhood, and that affects the residents of the sector.
- In November, Red de Vecinos de Juárez advised the residents of Las Aldabas neighborhood to follow up on the ridge construction project that was conditioned by the residents a few months ago. They were advised on the process and a request was made to the Urban Development Directorate for the meeting to take place.
- In December, Red de Vecinos de Juárez provided advice to some residents of the Misiones del Portal neighborhood, who seek support for their park's refurbishment through the Participatory Budget mechanism.

Citizens accompaniment to City Council and Alderpersons Commissions

With a start date in May 2012 and no defined completion date, in Ciudad Juárez.

Impact: It has been possible to promote citizen participation in these public decision-making spaces and, in some cases, stop decisions that could affect citizens. On the other hand, it was possible to promote and/or influence decisions for the benefit of the city.

Throughout the year 2022 PEJ accompanied 276 citizens and/or members of neighborhood organizations or committees (general population), 106 men and 170 women in Ciudad Juárez, Chihuahua, who made their voices heard in the City Council sessions and Alderpersons Commissions.

- In January Red de Vecinos assisted and accompanied the residents of Villa Solares, Rincones de Cartagena, Paseo del Real neighborhoods and residents of Jupiter Street, to attend to the Urban Development Councilors Commission, attended by Tania Maldonado and Maria Adame, absent by Cecilia Reyes. Within the agenda, issues of land use change were presented in the southeast area of the city, which only lack the IMIP opinion to be complete, as well as the signing of an agreement affecting land located between Juan Pablo II and Ortíz Rubio on the south side for the expansion of Prol. Tomas Fernandez.
- In February, Red de Vecinos de Juárez attended the 10th Ordinary Session of the City Council, to support the citizens taking the oath and who will be part of the Consultative Council for Citizen Participation.
- In March, Red de Vecinos de Juárez accompanied mothers of children with cancer who are treated at the Children's Hospital to the Ordinary Session of City Council 12, where they requested financial support to purchase both cancer and infection treatment medicines. The City Council authorized \$700,000.00 to grant the support requested by the citizens.



- In April, Red de Vecinos de Juárez accompanied Mrs. Sara Ortiz, representative of the Council for the Elderly, who went to the Mobility Commission to present her request for support, since there is no accessible transportation for the elderly in some neighborhoods of the city, which reduces their mobility and puts them at multiple risks when traveling long stretches. The Mobility Commission members, Karla Escalante, Jorge Bueno, and Vanesa Mora were present.
- In May, Red de Vecinos accompanied personnel from the Educational Services of Chihuahua State and residents of the Valle del Sol area to the Disposals Councilors Commission, where they would discuss the extension of the term to notarize the donated land for the construction of the secondary and primary school, since, due to the change of municipal and state administration, the procedure was not carried out. It was unanimously approved to present the point in the City Council.
- In June, Red de Vecinos accompanied a neighbor from Belisa Residencial to the City Council to expose, once again, the difficulties and deficiencies that the area has. Some of the problems that she commented on during the session were those related to constant electrical failures in the sector, no water pressure during the day, and the lack of roads to avoid traffic conflicts.
- In July, Red de Vecinos accompanied representatives of the community group “Vecinos Unidos por la Calzada del Río” to the Planning Councilors Commission, in which they participated by proposing two available venues to place voting centers for the Participatory Budget Voting Day.
- In August, Red de Vecinos attended session No. 23 of the City Council, in which the citizen Xóchitl Cruz Guzmán explained to the councilors the importance of the Right to the City, the citizen Lizette Chávez Cano, spoke about the right and social justice. On the other hand, María Otilia Herfter and Sara Pérez Monsalvo from CEIAC A.C., used the floor to talk about the First Council for People with Disabilities that was recently installed.
- In September, Red de Vecinos de Juárez attended the Ecology and Civil Protection Councilors Commission. The residents of the Almendros II, Ma. Isabel, Cerrada Turquesa, El Granjero and Júpiter neighborhoods attended the session to present their complaints about the party-event gardens and clandestine pools that are operating irregularly in spaces that are intended for houses, and that represent a nuisance due to the excessive noise that they generate and the road disorder that they produce when parking, obstructing the entrances and exits of the residents of the sectors. The concerns and complaints were heard by the councilors that make up the commission, by the Director of Civil Protection, Roberto Briones and the Director of Ecology, César Díaz.
- In October, Red de Vecinos de Juárez attended the ordinary session No. 27 of the City Council, where they accompanied students from the Bachelor of Industrial Technology Center and Services CBTIS 270, who came to participate and protest against the construction of the "Arena de Rodeo" that is being built in front of their school.
- In November, Red de Vecinos de Juárez accompanied four Non-Profit organizations focused on mobility issues to the Mobility Councilors Commission, where the creation of the municipality's Mobility Regulations was discussed.
- In December, Red de Vecinos attended the Ecology and Civil Protection Councilors Commission, in which an increase in the 2023 Expenditure Budget for the RAMM was proposed to guarantee animal feed for an amount of \$360,000 that would be independent of the which is already granted to the Rescue and Adoption of Municipal Pets (RAMM). On the other hand, the citizen Elena Martínez, representative of the citizen organization Colitas Felices, called for collaboration with RAMM to establish free sterilization of animals in different areas of the city.

Works Committees

Start date May 2018, completion date not defined.

Impact: It has been possible to promote this mechanism of Social Comptrollership, through these citizens could ensure that the works were completed in a timely manner, complying with the times, materials and objective set out in the contracts.

The number of direct beneficiaries' part of the works committees in 2022 were a total of 353 citizens (general population), 189 women and 165 men in Ciudad Juárez, Chihuahua.



- In January, Red de Vecinos de Juárez accompanied the Parajes de Oriente residents, on Dunas de Arabia street, for the formation of a construction monitoring committee to supervise the work that will be carried out to refurbish the park in this street. The work in the park is carried out through the Participatory Budget, so for the works committee it is very important to check that the work is built in accordance with what they requested.
- In February, Red de Vecinos de Juárez conformed the Tomás Fernández citizen work monitoring committee that includes the construction of Paseo Tres Cantos street to Las Fuentes Recreation Center in the Valle del Sol/Júpiter/Tres Cantos/La Sarzana area. This public work will benefit more than 18,000 families that live in the sector.
- In March, Red de Vecinos de Juárez received a report from neighbor Arturo Ortiz, member of the Citizen Oversight Works Committee for the Tomás Fernández paving extension, who informed Architect Valeria Zorrilla of the problems that residents will have of its Cerrada Turquesa community once the road is open to vehicular traffic, since if there are not 4 stops it will be almost impossible to enter or exit it.
- In April, Red de Vecinos supervised 106 sections of the city that have been intervened through the “Bacheo Transparente” Program, making the corresponding observations documented by the citizens and by the Red de Vecinos team.
- In October, Red de Vecinos went to the Anahuac neighborhood with the purpose of forming a "Citizen Work Surveillance Committee" for the paving project of the "Héroes del Carrizal" street that is about to begin and that derives from the funds Participatory Budget, since the project was a winner.
- In December, Red de Vecinos accompanied the Citizen Committee for the Surveillance of the Paving Works of Lote Bravo Street and students from the Bachelor of Industrial Technology Center and Services CBTIS 270 to carry out an inspection tour with a group of architects headed by the Arq. Carlos del Rosal, who is oriented to promote a green infrastructure project in the central ridge to mitigate the flood problems that the zone has.

Seminars and workshops

Start date: April 2012, with no defined end date.

Impact: Citizens have been trained, providing them with skills and knowledge for citizen participation at the community (council, councilors' commissions, municipal development plan, municipal budget, among others).

In the year 2022, 30 citizen participation workshops were held, in which 712 citizens participated, 527 women and 185 men (general population) in Ciudad Juárez, Chihuahua.

- In April, Red de Vecinos gave a “Neighborhood Organization” workshop to residents of the Urbivilla del Cedro neighborhood. The objective of the workshop was to provide practical tools so that organized neighbors can establish strategies to invite other neighbors to organize and participate, above all, within the framework of the Participatory Budget and the upcoming project voting sessions.
- In May, residents of different stages of Riberas del Bravo neighborhood met with Red de Vecinos to receive the workshop “Community Eyes: Permanent Surveillance Committees”, through which an initiative was proposed to integrate a Permanent Intra-Surveillance Committee; to observe, monitor and participate in the different territorial development plans that are being promoted by the Municipal Government and the State Government in Riberas del Bravo.
- In June, some people from Parajes de San Isidro community attended the Neighborhood Organization Workshop given by Red de Vecinos. In the training, a brief tour of the area was carried out, so that the residents discussed the problems they considered most urgent to attend to, and the possible solutions they could have.



- In October, Red de Vecinos gave a “Management Workshop” with residents of Riberas del Bravo stage 7, in a private home that has been provided to us in order to carry out various training, integration and neighborhood organization activities.
- In November, Red de Vecinos gave a digital workshop on “Communities and Condominiums” to the residents of a condominium community called “Praga Residencial”. During the workshop, the community was made aware of all the legal responsibilities that construction companies have when delivering common areas of condominiums.
- In December, Red de Vecinos gave a Citizen Participation Workshop on the topic of Participatory Budgeting to the Urbivillas neighbors, at the Urbivilla a Todo Color Community Center. The attendees will seek to make use of the Participatory Budget mechanism in the 2023 call to request the refurbishment and equipment of their park.

Articulation between citizens and public servants for the solution of community problems.

Start date: May 2012, with no defined end date.

Impact: It has been possible to articulate citizens and government in spaces of co-responsibility to deal with issues of public interest and for the benefit of the city.

From January to December 2022, 47 meetings were held with public servants of 302 citizens (general population), a total of 174 women and 128 men in Ciudad Juárez, Chihuahua.

- In January, Red de Vecinos attended the meeting held by Lorenzo Hernández from the Cerrada Florencia community with officials from the Urban Development General Directorate.
- In February, Red de Vecinos de Juárez attended the meeting that residents of the Valle del Sol/Júpiter/Tres Cantos/La Sarzana area held with executives of the company contracted for garbage collection PASA and the Disposal Department to see progress in the reports of the garbage collection service.
- In March, the Red de Vecinos accompanied the residents of the Valle del Sol/Júpiter/Tres Cantos/La Sarzana area to the meeting they held with personnel from the Urban Development General Directorate to present them the pending issues in the sector and follow up on some of the previously agreed.
- In May, Red de Vecinos attended a meeting with officials from the Education Department and residents of Valle del Sol to organize an event at the Bonanza Library that will take place in June.
- In June, Red de Vecinos accompanied residents of La Sarzana on a tour with local Urban Development and Public Works officials, to show them what they had formally denounced days before.
- In July, Red de Vecinos requested a meeting with officials from the Municipal Water and Sanitation Board JMAS to solve a neighborhood complaint from the citizen works committee for a malfunction of the absorption well built in the previous administration.
- In August, Red de Vecinos de Juárez attended a meeting between officials from the Ministry of Education and Sports (SEyD) and parents from the Valle del Sol area. It was agreed to formalize Federal High School #22 and a Primary school that still does not have an official name.
- In September, Red de Vecinos attended a meeting with public officials from the Municipal Sports Institute and Councilor Karla Escalante with residents of El Mezquital, who requested the meeting to express their disagreements regarding the sector sports space.
- In October, following up on the advice received on October 11 from the Human Development and Common Good Undersecretariat, a second meeting was held to comply with the established agreements.



II. Social Comptrollership

Reports

Start date: February 2012, no defined date Place: Ciudad Juárez

Impact: It has been possible to promote and demand compliance and improvement of the City Council regulations, transparency in public information and the visibility of the mechanisms and spaces for participation, as well as the figure of the councilors.

In 2022, two reports were prepared for the presentation of information to the 2022 Corruption Report, which was presented in situ on May 12.

Citizen Report 2022:

The Citizen Report 2022 was presented at a press conference in September.

City Council Monitoring

Start date: 2010, no defined date Place: Ciudad Juárez

Impact: It has been possible to strengthen the neighborhood organization, conflict resolution and promote efforts and projects that have improved the lives of the participating communities.

- All the meetings held were monitored.
- The monitoring of the commissions and the City Council sessions are carried out mainly with information generated by the city council, such as minutes and official documents.

Below are some data that were released in the Citizen Report 2022:

Monitoring of public spending

Start date: 2012, no defined date Place: Ciudad Juárez

Impact: The importance of monitoring public spending has been positioned before the public and a precedent has been set with municipal administrations on permanent citizen surveillance on this issue.

- The analysis carried out on the Municipal Expenditure Budget consists of identifying the most relevant trends regarding the allocation of the budget according to the dependency or account.
- The information required for budget analysis was obtained through the transparency platform after being updated at the end of June 2022.
- For the year 2022, the municipality had a budget of \$7 billion pesos, which is distributed by municipal agencies and decentralized agencies.

Of the analyzes carried out and presented in September 2022 in the Citizen Report are:

Monitoring of Municipal Planning

Start date: 2012, no defined date Place: Ciudad Juárez

Impact: The importance of this planning instrument for the development of the city has been positioned before the public. In turn, it has been possible for the Municipal Development Plan (PMD) to have goals, indicators, and responsible parties, which allows for greater and better follow-up to identify directions, projects, or lines of action.

- The monitoring and evaluation of the Municipal Development Plan carried out in the last municipal administrations is based on the follow-up of the indicators as the main indicator and works as evidence of the progress of each of the dependencies committed to the lines of action, goals and objectives established in the plan.



- In the content of the 2021-2024 Municipal Development Plan document, we find a total of 250 lines of action, 5 sectoral axes and 2 transversal ones, in addition to goals and objectives, as well as 827 indicators.
- The result of the evaluation of compliance with the Municipal Development Plan, was presented in the Citizen Report 2022, in the month of September.

III. Legal area

Start date: 2013, no defined date Place: Ciudad Juárez

Impact: It has been possible to contribute to institutional strengthening through proposals for regulations and enforcement of laws.

Legal Resources

From January to December 2022, 38 legal actions were filed. Here are some promoted in the year:

1. During February, several meetings were held with state official Benjamín Carrera, member of the Oversight Commission in order to let him know the complaints filed with the Anti-Corruption Prosecutor's Office, in addition to having a contact in the Commission for upcoming legal proceedings.
2. In May there is a meeting with the state deputy Leticia Ortega, member of the audit commission, where all the analysis and work that was carried out in the month of April was presented.
3. In July, the information analysis of a property for slaughterhouses was carried out, which was auctioned omitting certain requirements by the municipality to be able to carry it out.
 - On the 04th, the requests regarding the property were made.
 - On the 14th they answered the requests and the following days of the month the information and wording of the possible complaint was reviewed.
4. In September, the analysis and data collection were carried out, evidence to present an amparo against the Rodeo Arena project in Ciudad Juárez.
 - Day 14: Information requests were made.
 - Day 19: Minutes from the Treasury committee in the months of October, November and December were reviewed to see if the project was discussed in committee, however, there was no mention of it.
 - Day 20: The Law on the Rights of Children and Adolescents of the State of Chihuahua was reviewed and the useful articles for the amparo were transcribed.
 - From the 10th to the 21st: Work was done on the drafting of the amparo.
 - Day 27: The requested information arrived.
 - Day 28: The Regulations of the Municipal Institute of Sport and Physical Culture were reviewed, the useful articles for protection were transcribed.
 - Day 29: New requests for information were sent.

Review of laws and regulations

1. Updating of the amparo lawsuit filed against the Human Settlements, Territorial Planning and Urban Development Law. On January 20, the amparo that had been filed was rejected, we consider that omissions occurred in our process, for which it was decided to file a complaint on January 26.
2. On March 4, our complaint appeal was accepted by the first collegiate court in criminal and administrative matters, it was assigned file number 33/2022, against the Human Settlements Law. After this, a promotion was sent on March 7 through the official website of the Council of the Judiciary to request access to the electronic file in addition to making an appointment for March 8 to review the physical file.



3. Update of the amparo against the Sustainable Urban Development Regulation

- On 03 and 08, work was carried out on the preparation of a synoptic table where the magistrate was explained how the rights of the complainants had been violated when the amparo ruling was handed down.
- On the 14th, an additional brief was made for the magistrate.
- On the 20th the painting and writing were presented in court.
- On the 24th they notified us through the court list that our writings had been accepted.

IV. *Así Estamos Juárez*

Monitoring of official data and citizen perception survey

Start date: 2010, no defined date Place: Ciudad Juárez

- Academics, government, civil society, businessmen, among others, have used the information for their particular interests and causes.
- This information has been an objective tool to promote proposals or demand actions from the government to improve local problems.
- Throughout 2022, requests for public information were made via Informex to have the updated official data panel.
- There is a perception information panel, which is captured through the application of Citizen Perception Surveys. The analysis procedure is carried out to carry out the report Así Estamos Juárez, as well as thematic reports.

Perception surveys

Start date: 2011, no defined date Place: Ciudad Juárez

Impact: It has been possible to monitor the perception of citizens year after year, as an additional source of information to the data from official sources. This type of information makes it possible to contrast and/or feed the analyzes on the problems, topics, and the feeling of the citizenry.

- The simultaneous survey of both the 2022 Citizen Perception Survey and the 2022 Citizen Participation and Good Governance Survey was carried out in October. In total, 3,019 questionnaires were applied.

Reports events

Start date: 2011, no defined date Place: Ciudad Juárez.

Impact: Through the information dissemination events of Así Estamos Juárez (AEJ), it has been possible to position issues of local relevance, activate actors and generate articulations, as well as promote actions to improve local problems.

Así Estamos Juárez 2022 Report

- Economy Report.
- Public services report.
- Poverty report.
- Youth report.
- Health report.
- Environment report

V. *City Indicators*

Monitoring of official data and citizen perception Juárez 2030

Start date: 2010, no defined date Location: Ciudad Juárez.



Impact: A city agenda has been generated with the support of the main sectors of the city, which sets the priorities and to what must be made to build a more sustainable city with a better quality of life for citizens.

Throughout 2022, requests for public information were made to have the updated official data panel. These requests are made via Infomex (Information Request System).

Index measurement

Start date: 2014, no defined date Place: Ciudad Juárez

Impact: It has been possible to learn about different topics and make them known to the main actors of the city, in order to position and demonstrate their advances and setbacks.

Rule of Law Index:

The municipal rule of law index has 140 indicators distributed in 8 major themes, which are: i) Counterweights to government power, ii) Absence of corruption, iii) Open government, iv) Fundamental rights, v) Public safety, vi) Compliance citizen, vii) Institutional compliance and viii) Performance and confidence of authorities.

Open Government Index

The Juárez City Council presents an Open Government Index. It is the decentralized agencies that generally had a better score in the Open Government Index.

Municipal democratic planning index (IPD)

The IPD in general has an average of 0.68, which indicates a medium openness to citizen participation in the different stages of the Municipal Development Plan.

Actions for a sustainable city

In order to promote the Juárez2030 agenda, contact is made with organizations or institutions that are already contributing to the fulfillment of the objectives or that seek to align with the city's goals. On the website juarez2030.mx you can see those organizations that have joined.

VI. Communication

Start date: 2010, no defined date Place: Ciudad Juárez

Impact: It has been possible to generate content and communication strategies to position the organization's topics of interest, as well as the organization itself as an actor that works to improve the quality of life in the city. In addition, thousands of people have been reached and virtual spaces for debate and citizen dialogue have been generated.

Design of graphic materials

During January-December 2022, 170 graphic materials were designed by the communication area.

Videos

During the year, the Communication area produced 109 communication videos.

Notes for social networks

In 2022, the Communication area wrote and published 99 notes on social networks.

VII. YoCiudadano

Start date: 2017, no defined date Place: Ciudad Juárez

Impact: YoCiudadano has been positioned as a reliable journal that generates useful information related with the main issues of public relevance. At the same time, investigations have been carried out on the subject of corruption that have revealed irregularities in the local government and, on occasions, decisions have been stopped or contained, or have generated changes in municipal officials.



Writing journalistic notes

In the year 2022, YoCiudadano wrote and published 1024 journalistic notes. Some published notes are the following:

- No hay justicia, a dos años del asesinato de Isabel Cabanillas
- De Gexiq a Koraachi: más de 300 mdp en contratos a empresa vinculada a director de OMEJ
- Municipio vende terreno del Rastro a hermano y socio de funcionario
- Es el suroriente una de las zonas que genera más residuos sólidos en la ciudad
- Municipio gasta más de 141 millones de pesos en publicidad y marketing
- Beneficiados por la pandemia: así crearon empresa para ganar contratos municipales en Ciudad Juárez
- Municipio lanza nuevas licitaciones de obras del Presupuesto Participativo 2022
- Entregan primera obra financiada con recursos del Presupuesto Participativo 2022
- Exhortan a participar en Campaña de Canje de Armas de Fuego 2022
- Obligarán retiro de pendones de Feria Juárez 2022; organizadores deberán quitarlos

Journalistic investigations

In the year 2022, 10 journalistic investigations were published.

Videos made

YoCiudadano produced and distributed 52 videos with journalistic, educational and/or general interest content on Facebook in 2022, as well as 22 reels on Instagram and TikTok.

14. New accounting principles

As of December 31, 2022, the Mexican Board for Research and Development of Financial Reporting Standards (CINIF, for its name in Spanish) issued the following Mexican Financial Reporting Standards (NIF) and Improvements to the NIF, which could affect the Entity's financial statements:

Improvements to NIF that do not generate accounting changes

NIF B-3 – Comprehensive income statement, clarifies that exchange fluctuations derived from Investment Units (UDIS, for its abbreviation in Spanish) must be included in the comprehensive financing result; on the other hand, for purposes of *NIF B-10 - Effects of inflation*, they must be treated as monetary items; consequently, in the application of *NIF B-15 – Conversion of foreign currencies*, they must be valued at the closing exchange rate.

NIF B-10, - When NIF B-10 was issued, references were made to an 8% inflation rate given that such rate results in 26% cumulative rate over a three-year period. The reference to the 8% average is removed.

NIF C-3, Accounts receivable – It is clarified that the scope of this NIF includes other accounts receivable that do not accrue interest. The reference to “trade” accounts receivable is eliminated, thus including all accounts receivable.

At the date of issuance of these financial statements, the Association is in the process of determining the effects of these new standards on its financial information, but believes that they will not be material to its financial position and operating results.



17. Authorization to issue the financial statements

On July 27, 2023, the issuance of the accompanying financial statements was authorized by Lic. Sergio Ramón Meza de Anda, with legal power to authorize the financial statements and their notes; consequently, they do not reflect events occurred after that date. These financial statements are subject to the approval of the Association as well as approval of the General Assembly of Members, where they may be modified, based on provisions set forth in the Mexican General Corporate Law. The accompanying financial statements as of December 31, 2021 were approved by the Association's the General Assembly of Members on November 25, 2022.

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