



**MODERN PUBLIC FINANCES AS A PROPOSAL FOR
AN EMERGING COUNTRY: THE SOCIAL APPROACH
IN THE FIGHT AGAINST POVERTY IN MEXICO**

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Abstract:

In Mexico, the management of public resources has been questioned by the State, and mainly the results that the public administration at its three levels (federal, state and municipal), by the lack of transparency in the application and verification of public resources. The experience that gives us the operation of different emerging programs that focused on reducing social and economic inequality in the country, we can locate them as the first attempts in the search for a solution that is complex. Moving from the role of the benefactor and welfare state to the promoter of the regions and in the recognition of the focalization of priority attention areas, the path that has been taken is not only the beginning. Recognizing the public nature of public finances as a promoter of social development, we must understand it as the one assumed by the State through social, political and economic co-responsibility to solve poverty and marginalization of its own public policy orientation and vision of solution has been made since the eighties. From the above, we can point out some preliminary conclusions including the study of the indigenous language-speaking population with a high level of social exclusion in the methodology for the definition of multidimensional poverty in Mexico, will allow the allocation of public resources in the fight against poverty to be effective since it will make it possible to identify to the target population that is subject to social exclusion and marginalization. This invites us to a final reflection: What to do to address the just social demands of the indigenous population that is immersed in poverty, marginalization and exclusion? What to do so that they do not leave their communities, and if they have already done so, how to attend to the needs of family groups that are due to the expense of a remittance that may never arrive?

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Keywords: multidimensional poverty, social exclusion, indigenous population, public finance and combat poverty.

JEL: I32 Measurement and Analysis of Poverty

1. Introduction

One of the actions that legitimizes democratic governments is the construction of more just and inclusive societies, that is, societies that offer social justice and equal opportunities for all. While governments in Mexico have sought to combat the backwardness in terms of social development, and especially those that have to do with overcoming poverty and marginalization, this is considered part of a political agenda, in which There are great debts and forgetfulness.

The present work addresses the theoretical and methodological aspects that modern public finances provide, and whose social orientation, from the perspective of identifying a social approach, we consider that it can serve as a basis in the design of public policy, especially, to the that is proposed in terms of social development.

The document, therefore, seeks to present a proposal for action on the analysis of the social spending policy, aimed at overcoming poverty and social marginalization, from a multidisciplinary and interdisciplinary perspective offered by modern public finances.

The issue of combating poverty within the framework of public finances awakens in me a special interest, since I recognize that the condition of marginalization and social marginalization of the population that lives in poverty, but even more so, is distressing for the speaking population of the indigenous language, which is conferred by this single fact, a level of greater severity to overcome poverty. The condition of not speaking Spanish confers them to be subjects of social exclusion and marginalization, and as a consequence, this aggravates their situation to get out of poverty and economic marginalization.

In this sense, the purpose of this essay is to present the relationship between modern public finances and social development in Mexico, and consequently seeks to explain the problems generated within it. Likewise, social spending aimed at overcoming poverty and marginalization as a result of the social orientation of the State in the direction of public resources is analyzed in a special way. The concatenation of these elements and their clarity, we believe will allow us to elucidate the problem of how to confront poverty in present- day Mexico and, consequently, to propose a solution for the design of public policy aimed at this end.

Writing is and always has been, in my opinion; a need for expression and communication, but it is also the opportunity to express proposals for solutions. Thus, the theme of the fight against poverty in the context of public finances, arouses our interest, since it allows us to contribute to the solution of at least two of the social problems currently facing Mexico, is the case of poverty and the social marginalization.

2. The method of studying public finances in Mexico

A first distinction to address the public nature of public finances is its object of study. The characteristic is that they clear the veil between public and private. This first differentiation is what gives sustenance and subject to the study of public finances, since it deals with the management and administration of public money, through the rules of operation and rules, to channel public resources to respond to needs of society. This first meaning, allows us the legal framework in the decisions of financial, fiscal, economic and administrative policy that sustain the operation of public management. Next, we will address the contribution of the French school to the field of public finances, and where the social approach is one of its main characteristics.

2.1 The study of public finances: The contribution of the French school

With the recognition of the public nature of the object of study, a first look of complexity emerges, not only because of the management of the public resources it refers to, but also because it is expected a correct application of them to give attention to the needs that they pose to the citizens to the State, who is ultimately responsible for decisions regarding economic and fiscal policy, and who seek to respond to social needs, and whose outcome is expected, with a positive social impact. In this sense, to know the field of public finances, I rely on the method used for the study of modern public finances proposed by Gaudemet (1996), and where a multi-disciplinary and interdisciplinary approach and the socializing character are recognized. Of public finances, of which the following elements are understood:

- a) The object of study of modern public finances the operation and administration of public money to which it seeks to give a social destiny. Because this is an activity that develops the State, within the framework of public law, is therefore an activity is public.
- b) The method of studying modern public finances, an analysis of a multi and interdisciplinary nature where multiple disciplines converge, in the explanation and interpretation of public finances and their object of study.

It is valid to point out that in Mexico; the concept of public money does not exist as such in the legal framework and regulations that give life, orientation and destiny, of public policy decisions regarding public finances. Consequently, in the approach that modern public finances provide, we can point out that they can find fertile ground in Mexico in which this approach can be developed and developed to address public management of everyone's money: public money.

That is why we consider that the application of this approach with socializing character, in our country is in the process of gaining consciousness, cultivate followers, and find advocates in the use of something that is common to us: everyone's money.

In Mexico, at the beginning of the nineties, the French theory of Gaudemet, makes its influence felt by authors such as: Duverger, Faya-Viesca, Flores-Zavalaⁱ, among others. The modern approach to public finances has been permeating the

interest of scholars in Mexico, and above all, as a scientific alternative in the search for the solution of social problems, which a technical and partial approach cannot solve.

In order to know how the conception of the study of public finances in Mexico has been shaped, the two schools of study of public finances are described below: the classical school and the modern school.

A. The classical school

It is developed since the beginning of the last century, considers public finances as a technique. The classical school is based on the thesis of budget equilibrium, which considers that the importance of spending is in its overall amount and not in its composition.ⁱⁱ

This school seeks precisely a budget balance; finances are only used as a generating technique of accounting and budgetary information. The technique consists of developing accounting theory that produces financial information through well-defined procedures. It is from the convergence with other disciplines that it acquires the character of social science.

B. The modern school

This school considers public finances as a modern science, with a markedly socializing approach. The main objective of this current is to relate public spending to the social sphere. In such a way, that in this one does not matter the global amount of the expense, but its composition. The function of the State to obtain and distribute resources is oriented towards the social sphere, translated into the satisfaction of collective needs.ⁱⁱⁱ This school is based in the French school of public finances.

From the above, it is observed that public finances, from a modern perspective, are oriented towards the presentation of qualitative information and their results are aimed at satisfying the social needs of the population. This new approach has allowed it to be considered as a science, presenting as a method in its study, a multi and interdisciplinary approach.

The approach to the study of modern public finances is based on and supported by various disciplines that significantly influence the analysis and interpretation of the solutions of a social nature that it seeks to resolve.

In this way, its relationship with Political Science recognizes that financial decisions are related to the political, because they obey decisions of this type of character. From the scope of the political decision, it deals with both individual issues, as well as collective issues, in the exercise of an authority. Public finances are located as the main axis, the center of political decisions where the other sciences that revolve around them concur.

Another discipline, with which public finances are closely related, is Legal Science. Especially modern public finances are conceived in the public sphere, therefore, in accordance with Gaudemet, they are included within the framework of public law and state actions are located. The documents that contain the public finances are of a

legal nature. All this based on the Constitution, which implies that a rule of law can only occur with the existence of a constitutional order.^{iv} In this sense, the Legal Science, establishes the framework of action of the activity of the State. Therefore, public finances, as one of the main functions, are not conceived outside this scope.

From the point of view of the Administration, one aspect of Legal Science is that which has for its object the study and regulation of Public Administration, understood as an activity through which the State and its auxiliary subjects tend towards satisfaction of collective interests.

In the case of Mexico, the Federal Public Administration is identified as the executing arm of the Executive Branch. In this way, in the Organic Law of the Federal Public Administration, in its first article it establishes the bases of its organization; which can be centralized and parastatal. And in its third article, it establishes the bases that empower the Executive in the tasks of the administration.^v

From the nineties, Mexico adopts a focus on the design of public policy, with which we can point out that the first steps are taken with the elements of the modern theory or French school of public finances.

Thus, in the General Criteria of Economic Policy of the Federal Government for the year 2001, it was indicated that to strengthen Mexican public finances a comprehensive fiscal reform is required that includes a higher collection and a more efficient programming of public spending.

Recognizing that an efficient application of expenditure is necessary is part of recognizing the main problem of Mexican finance and, in truth, it needs to be addressed through the establishment of clear and safe mechanisms that guarantee a correct application of public spending, and in particular, of that which is destined for social development.

Regarding the definition of object of study, Flores-Zavala^{vi}, believes that the science of public finances is aimed at investigating the various ways through which the State, seek the material wealth necessary for its life and functioning, and how they will be used.

From this definition, it is clear that the State is the one seeking the mechanisms for obtaining resources, a process that it carries out through specific laws and regulations, also designing the mechanisms for its proper and correct application. In this way, in this definition, we can locate its foundation, in the French school.

Thus, public finances are the science that studies the activity of the State in terms of financial measures, expenditures, taxes and fees, and its field of action is located at the national and state levels. In this sense, Gaudemet points out that the State has a decisive instrument in public expenditure for the fulfillment of its purposes. These expenditures are of an imperative nature and are aimed at covering public services and the needs of the state organization, an affirmation that derives from a constitutional mandate.

The study of public finances has had particular importance as it evolves dynamically. In the first instance, its analysis involves entering into complex processes

to determine the means by which the State establishes the mechanisms to obtain and distribute public resources.

The study also includes the application of resources through a redistribution instrument taking into account the social aspect, since its ultimate goal is to conceive the State as a promoter of social welfare.

Then, the concept of public finances broadens its vision, since it involves the activities of the State, not only in the aspect of public money care but also in the function that implies establishing mechanisms for obtaining and distributing public resources for satisfaction of collective needs.

In this sense, the Political Constitution of the United Mexican States is very clear in establishing the obligation^{vii} for all Mexicans to contribute to public expenditures; of the Federation as well as of the Federal District, or of the States and Municipalities in which they reside, in a proportional and equitable manner as provided by law. This tax mandate represents the main activity of the Mexican State; hence, public finances are closely related to the country's tax system.

Due to the above, it is valid to point out that in our country; the increasingly growing needs of the population caused the administrative structures responsible for collecting taxes to be adapted as a measure to clean up public finances. The purpose of these measures was to respond to the claims of a society demanding public services as consideration for the taxes it pays to the State. In this sense, public finances acquire an important sense as an instrument of redistribution of public resources, but it is not the only thing.

The use of public money requires, on the one hand, an acceptable level of technique and a social sense that cannot be postponed. This union, and the application of a social sense in the field of public finances, does not lead to recognizing the importance and magnitude of the responsibility, political, social and historical that the management of public resources acquires.

The concept of public finances implies: planning, programming, budgeting, execution and control in the management of public resources. Its framework of action is within the State. This concept does not have a special meaning by itself.

In contrast, the modern term begins to be used within the French current, that is, finance is considered a modern science with its own object and method of study. For Gaudemet, public finances are the branch of public law whose purpose is to study the rules and operations relating to public money.^{viii}

This definition contains the main elements of the concept: It is an activity of the State, therefore, it has the character of social science.

In modern public finances, it is easy to see how the main elements of the concept are integrated. Duverger,^{ix} points out that public finances are the science of the means by which the State procures and uses resources necessary to cover its public expenditure; It also involves the concept of public finance that is related to the tax aspects. The concepts used in its definition are part of the main elements of finance such as: the character of social science, the public and the obtaining of public resources.

From the analysis of the previous definitions as they were described it can be concluded that:

- a) In the conception of public finances is present, the use of public money to solve a social need. Public finances refer to a social science that deals with the management of public resources, which implies that their study corresponds to the method proposed by the French school.
- b) In general, public finances refer to the process of obtaining income and distribution of expenditure.
- c) The development of public finances is generated within the activity of the State within the framework of public law, an activity that also corresponds to this current.
- d) In its modern conception, public finances are studied through the spheres of income and expenditure, taking into account, in addition, the impact of redistribution and application in society.

This study is carried out with a multi and interdisciplinary approach to reach a social balance and consequently a reflection in society. Under this last approach, public finances become a modern instrument of redistribution of resources that impacts the economy as a welfare promoter to achieve social justice. By moving the French model to the context of finance in Mexico, two main strands are followed: income and expenditures.

These concepts constitute two well-defined elements of Mexican public finances.^x Both concepts are considered separately. Income is considered in the Federal Income Law, a legal document that integrates the concepts related to taxes for which the Federation obtains the necessary resources for a fiscal year. The expenditures, in turn, in the Decree Budget Expenditures of the Federation, also of a legal nature that contains the items that make up the budget that the Federation distributes in a budget year.

These legal documents emanate from the Political Constitution of the United Mexican States that, in its article 74, fourth section, establish the exclusive powers of the Chamber of Deputies regarding the attribution of the Executive to examine, discuss and approve the Budget of Expenses annually of the Federation.^{xi}

One of the main factors that affect public finances in Mexico is related to variations in revenues from oil exports, this, according to international market variations, is sometimes diminished as a result of the fall in oil prices. Price of oil, which causes the public revenues from this line to decrease. Expenditures on the other hand, tend to increase generating imbalances that prevent covering the most pressing needs of the population.

The State intervenes in its role of economic development counselor, with the purpose of realizing justice in the distribution of goods. From the perspective of modern public finances, it is considered that the State can perform this task, through the financial system. It is through this means, which helps to preserve economic freedom, guides and directs private initiative through the mechanism of budget transformation, based primarily on the tax system and the effect of public spending.

It has been mentioned that the State, from the perspective of modern public finances, its objective is the search for the solution of social needs, hence its socializing orientation, applied through the budgetary route and in particular with the channeling of social spending, seeks solve the problem of social inequality. However, what is the basis of these decisions?

A first approach to this response is to recognize that the design and orientation of public policy in public finances has to do with the orientation of the social group that has the political power of the State, and that consequently exercises the financial powers in its own interest. From this, we can point out, that public affairs and / or the public interest of politics in public finances acquires a class connotation, and as a consequence, its scope and direction conditions the perspective or vision of public affairs.

From this perspective, the State not only acts in the collection of income, by way of taxes, with which to cover public expenditures, but also deals with a more transcendental function such as helping to achieve economic equilibrium, accelerating or retarding the factors that determine the level of national income and influencing the production of this and its distribution, and in the search for solutions to social problems. How does this problem address public finances? Below is a first approximation to the answer.

3. The method of studying public finances

Modern public finances have a very special characteristic, they have a well-defined object of study that is public money and their analysis is carried out through their own method.

This method, proposed by Gaudemet, has a multi-disciplinary and interdisciplinary approach. Its application is carried out with the support of multiple and diverse disciplines that allow enriching the analysis and keep a close relationship with this science. For the above, for the development of this work is necessary to take into account the approaches of French writers such as Gaudemet and Duverger, because from their studies, public finances acquire their development with the characteristics of the approach modern.

If we consider that the focus of modern public finances has to do with the operation of public money in the solution of social problems, and if we consider that a social problem, lacerating and growing in Mexico, is poverty, here we can ask ourselves: How address the social problem that poverty implies in the framework of modern public finances? How to outline the multi and interdisciplinary approach in the public policy proposal? And most importantly, what has been done about it in the search for a solution to the fight against poverty, in the field of social spending policy?

In the first place, it should be noted that the issue of combating poverty within the framework of public finances awakens in me a special interest, since I recognize that the condition of marginalization and social marginalization of the population located in condition of poverty, but even more so, the indigenous language-speaking population,

which is conferred by this single fact, a level of greater severity to overcome poverty. The condition of not speaking Spanish confers them to be subjects of social exclusion and marginalization, and as a consequence, this aggravates their situation to get out of poverty and economic marginalization.

The issue of combating poverty within the framework of public finances, arouses our interest, since it allows us to contribute to the solution of at least two of the social problems currently facing Mexico, in the case of poverty and social marginalization.

The recognition of a multidisciplinary and interdisciplinary approach in the study of public finances, from the perspective of the modern school, we will rely on the following disciplines to seek and propose a solution alternative to social problem raised, which highlights the following aspects of analysis in your solution:

- a) *Political science*. To analyze in a determined time and space, the decisions that in the matter of approval of social spending in the fight against poverty and marginalization are presented in the executing entities of the expenditure, as well as the perspective of the proposals of law or applicable regulations.
- b) *Legal science*. To interpret and where appropriate make proposals that allow a framework of legal action that privileges the allocation of social spending in the fight against poverty. In this sense, the critical review of the normative and technical provisions for the allocation of social spending aimed at overcoming poverty and marginalization is proposed.
- c) *Administrative science*. To analyze the way in which it decentrates the operation and administration of federal public resources, assigned in programs with a social destiny, to measure their impact and effectiveness, and in its case, to carry out the corresponding evaluation and modification proposal in the control of public resources allocated to combat poverty ..
- d) *Economy*. To identify, through theoretical, technical and instrumental analysis for regional development, to identify opportunities for regional development that allow defining the scenarios for overcoming poverty, social exclusion and achieving incorporation in development of indigenous peoples who are currently mired in poverty and marginalization.
- e) *Psychology*. To get to know the social impact and benefit of the application of social programs, in the families, with the purpose of identifying potential that allow them social inclusion and respect for the dignity of indigenous peoples.
- f) *Sociology*. Through the contribution of social theory, for the study of the causes of social exclusion, which along with marginalization, are conditions of poverty in indigenous peoples.
- g) *History*. To identify in time and space, the social and historical interpretation of the indigenous peoples, to value uses, customs and traditions, in the choice of the best alternative to channel public resources to overcome their poverty.
- h) *Statistics*. Through the application of quantitative and qualitative methods and techniques that will allow us to identify the priority attention areas, that is, those that present social indicators of high marginalization, high social exclusion and a

higher index of dimensional poverty of indigenous peoples. , with the purpose of focusing the application of public resources in an efficient way.

- i) *Philosophy*. In relation to ethics in the management of public resources, privileging transparency in the use, application and verification of the resources applied in social programs, and where appropriate, presenting the technical regulation scheme that is require

In this sense, recognition of the public nature of public finances, and particularly, as a promoter of social development, is a new task in Mexico.

How to apply this social orientation of public finances, in the solution of social problems, and particularly, those related to social exclusion and poverty?

3.1 Analysis of public finances in Mexico: Advantage of the modern approach

The social aspect of public finances in Mexico is the subject of increasingly interesting discussions in the Chamber of Deputies. This process derives from the fact that the Federal Government faces a situation in which public resources are insufficient to meet the growing social needs of a society that demands services. In this sense, the social approach to public finances is constituted as an instrument that seeks redistribution, in order to combat social inequalities in the country.

It is important to note that, given the circumstances in time and space, are demands in the change of the orientation of the concept of public finances must recognize a conjunction of facts: social, economic and political development guide the decision of the ruling class, as interest of own class, in the definition of the orientation of public policy that defines the action of the State.

3.2 Advantages of the modern approach to public finance

In Mexico, the management of public resources has been harshly questioned to the State, and mainly by the results obtained in the public administration, in its three levels (federal, state and municipal), either due to the lack of transparency in the application and checking public resources. Therefore, the recognition of the public nature of public finances, and particularly, as a promoter of social development, is a new task in Mexico, which is totally under the scrutiny and surveillance of society.

To talk about it, consider the following:

A. Inescapable convergences

The use of public resources, to satisfy social needs, makes it necessary that in the study of financial transactions, it be carried out through a careful examination of the distribution of public funds destined to social programs, that is to say, from the verification of an adequate control through budgetary technique and treasury operations, towards the fulfillment of the objectives foreseen in the public policy of social expenditure. Considering that its social nature in public finances, is that they seek to guide public spending in the solution of a social problem: poverty, among others.

B. Integrating technical considerations

The influence of the administrative sphere. If we agree that, a characteristic of public accounting is that it constitutes an instrument of financial control; by its nature, they have a centralized character. It is necessary to point out that this control, operated through an administrative deconcentration scheme, will allow a more economical management and with a greater degree of responsibility, by transferring responsibilities to the administrative units in the operation of public resources.

In this sense, given that its importance lies in the fact that the object of study in the science of public finances is public money, from the perspective of the way in which the State carries out the operations of administration of this public resource, as well as of the decisions that in economic and fiscal policy it establishes to respond to social needs. The concept of the public is transferred to public finances, since its purpose is to study the rules and operations related to public resources.

3.3 Disadvantages of the modern approach to public finance

If we start that the object of public finances is public money, this invites us to the following reflection. How to make evident what is public, in terms of public resources? Or in its most direct meaning How to avoid the deviation in the application of public resources?

3.3.1 Apparent divergence

A divergence can be indicated from the perspective of the identification of: the public thing. By considering as a final objective the solution of social needs, the search for social justice, and the achievement of a social focus in public finances, the fact of particularizing the vision and orientation of a social group that holds power, can cause that the vision, orientation and application of public resources be used, as it is in reality, for the benefit and maintenance of that social class in power. This is where the question arises: is the public thing equal to the public interest? More, when it is demonstrated that the public interest of the holders of power is their permanence.

And in an extreme case, can we do political plunder of a social need, such as the fight against poverty? It is clear that this situation is complex, so giving a solution to achieve transparency in the use of public resources requires the multidisciplinary and interdisciplinary support of sciences such as economics, politics, administration, law and psychology, for define the framework for action to achieve this objective.

In our opinion, it is necessary to ask that the public be evident, and even more transparent, if we talk about the administration of public resources. It is to be recognized in consequence, this is a pending matter in Mexico.

The following section deals with the experience of Mexico, in the design of public policy of social spending tending to overcoming poverty and marginalization, consequently, to the use of public resources in the solution of this social problem.

4. Modern public finances and social development in Mexico: The crossroads of overcoming poverty and marginalization

In Mexico, the policy of combating poverty began in the mid-1980s in order to cushion the social and political costs caused by economic stabilization and structural adjustment reforms. The so-called decade of loss experienced by Mexico during the 1980s and part of the 1990s after the outbreak of the debt crisis in 1982, which forced the government to maintain continuous adjustments in public spending, has significantly conditioned the evolution of social spending since then. .

As part of the public policy design of social development, two great slopes, on the one hand, those measures aimed at both improving nutrition, health and educational level of the most vulnerable groups (children, pregnant women, indigenous groups), as well as generating temporary jobs. On the other hand, the social funds of emergency and social investment, which, in general, operated as autonomous and decentralized institutions to grant, financing to infrastructure projects, managed by municipal governments, communities or civil society organizations.

At present, social policy in Mexico is concentrated in the Ministry of Social Development (SEDESOL), which distributes the resources of the programs according to various criteria. In this sense, the General Law of Social Development establishes in Article 39 that it is SEDESOL that *"will design and execute the general policies of social development", and will coordinate the National Social Development System with the concurrence of "dependencies, entities and agencies" federal governments, municipal governments and federal entities, as well as organizations."*

Hence, the importance of recognizing, the origin and scope of these public policies of social development, which are objectified in the operation of various action programs, for which it is necessary to recognize the following: How was the social policy designed? What were the budget priorities? What institutional reforms were achieved - and which were not for the fight against poverty?

4.1 The fight against marginalization and poverty in the public policy of social spending

From a conceptual perspective, marginalization *"is a complex and multidimensional phenomenon that has multiple forms of expression, including income insufficiency, lack of access to knowledge provided by education and lack of adequate housing, among other."*

While poverty refers to a *"series of gaps defined in multiple domains, such as opportunities for participation in collective decisions, mechanisms for appropriation of resources or entitlements of rights that allow access to physical, human or social capital, among others."*

4.2 Analysis of multidimensional poverty from the perspective of marginalization and social exclusion, in the indigenous language speaker population

The fight against poverty within the framework of public finances recognizes that the condition of marginalization and social marginalization of the indigenous language-

speaking population, which is located in poverty, is conferred by this single fact, a level of seriousness greater to overcome poverty. The condition of not speaking Spanish confers them to be a subject of social marginalization and exclusion, and as a result, this aggravates their situation in order to overcome poverty and economic marginalization.

Although it is true that within the country there are greater conditions of socioeconomic marginalization in the indigenous population than in the non-indigenous population, within the indigenous groups there are different levels of socioeconomic marginalization.

We believe that poverty in indigenous peoples is tangible in those situations where their inclusion in the modern world has implied migration to the urban environment, or where development projects and environmental deterioration have led to the change of their traditional cultural patterns.

It is necessary to recognize that the indigenous population continues to suffer with greater intensity the disadvantages and vulnerabilities related to the exploitation of low-yield lands and the artisan-manufacturing practice poorly paid by society, as well as the lower coverage of essential services in their communities. places of residence, among other causes that trap them in poverty, marginalization in the small micro-regions of the national territory.

The problem to solve is to respond in order to reduce levels of social marginalization and marginalization, and that are considered as conditioning the degree of poverty and social exclusion in municipalities with high participation of indigenous population in Mexico.

In this way, it is considered that from the perspective of the study presented by modern public finances, addressing the solution to a social problem such as poverty, must be approached from a multi and interdisciplinary perspective in order to establish a proposal for action that look for the definition of a public policy that allows a channeling of public resources, destined through social spending, in the search of a solution to this social problem. Below we present the criteria that allow us to focus public resources on combating poverty in Mexico.

In the Political Constitution of the United Mexican States establish the basic social rights that the population has and that the Mexican state is obliged to provide.^{xii} However, it is up to the year 2004 that with the issuance of the General Law of Social Development, the principles and guidelines of social policy, as well as social rights, are established and regulated in a specific manner, establishing priorities and locks in the use of public spending in its social aspect.

In Mexico, the design and evolution of social policy to combat poverty, there are at least two events. First, the creation in July 2001, the Secretariat of Social Development (SEDESOL) created the Technical Committee for the Measurement of Poverty (CTPMP), and second, in December 2003, the enactment of the General Law of Social Development, with which the National Council for the Evaluation of Social Development Policy «CONEVAL» was created.^{xiii}

Consequently, since 2004 CONEVAL has the legal responsibility^{xiv} to present the information and studies that support the definition of the social objective of the programs, goals and actions of the Social Development Policy, through two actions: i) regulate and coordinate the evaluation of the National Social Development Policy and the policies, programs and actions executed by public agencies; and ii) establish the guidelines and criteria for defining, identifying and measuring poverty, guaranteeing transparency, objectivity and technical rigor.

The fulfillment of indicated slopes, is conferred by Law mandate to the Secretariat of Social Development «SEDESOL», conduct the social policy, in accordance and in compliance with the strategic lines proposed in the National Development Plan, and the derived actions in the Social Development Program.^{xv}

In the General Law of Social Development, article 72^{xvi} establishes that CONEVAL is in charge of evaluating social policy in the country, while article 36 of the aforementioned law states that it will also be responsible for issuing the guidelines and criteria for defining, identifying and measuring poverty.

In 2007, SEDESOL presented the Sectorial Program for Social Development (PSDS) 2007- 2012, in this way, allows this Secretariat to coordinate a set of federal programs, of a social nature, derived from the PSDS 2007-2012, and whose objective is directed to meet social needs in different sectors of the population. It should be noted that one of the main characteristics of the operation in these federal programs is the use of the targeting criterion of the target population, which was used as a mechanism to define the allocation of public resources and the determination of their final beneficiaries. With the application of this allocation criteria, we sought to achieve greater effectiveness, transparency and better use in the application of public resources.

One of the main axes of action in the PND 2007-2012 was to achieve equality of opportunities, for which the following strategies were proposed: i) Reduce extreme poverty, ensure equal opportunities and ii) Achieve capacity expansion for all Mexicans to improve the quality of life and guarantee food, health, education, decent housing and an adequate environment for development. The Human Development Program (OPORTUNIDADES), emerged as an action of public policy, in the aspect of social development, and is the instrument through which the Federal Government developed intersectoral actions in order to give priority attention, in the matter of education, health and nutrition, as well as those actions that promote the general welfare of families living in conditions of extreme poverty.^{xvii}

In this order of ideas, the priority of the Mexican state in recent years, and one of the central objectives of social policy is: the fight against poverty.^{xviii} For its part, the CONEVAL by law, is responsible for developing technical studies related to poverty, which must be presented at least two years for each state and with a disaggregated information at the municipal level every five years.^{xix} In this way, the institution supports decision-making regarding public policy by offering up-to-date information.

In November 2006, the CONEVAL presented the criteria for the determination of the ZAP Priority Care Areas together with the poverty indicators at the state, municipal

and local levels. This methodology allowed to define the areas of attention for the targeting of federal public resources, and to define the objective population in the operation of social development programs. The methodological approach that is actually used in Mexico to determine groups for the application of federal resources in social development programs, is that of Priority Attention Areas (ZAP) until 2008 and later assumes the Priority Areas Development Program (PDZP), in which the factors of indigenous presence and of the level of economic marginalization are recognized, as criteria in the evaluation and selection of the objective population subject to incorporation in the social development program, in accordance with the norms and applicable legislation.

Although currently in Mexico, the academic discussion and the legal norms push towards a multidimensional approach to poverty, this is not a simple task, because the focus of targeting the target population through the definition of priority areas for the channeling of federal public resources through social spending is a recent addition.

From the perspective of the study of Public Finances, it is important to recognize that in the design of social policy to combat poverty, the new paradigm is the allocation of federal public resources through the targeting criterion. as strategies for allocating public resources, the identification of "ZAP" Priority Attention Zones and the PDZP Priority Zones Development Program. The PDZP operates in the 32 states and, in particular, in the areas that have any of the following characteristics: a) Municipalities of high and very high marginalization, b) Municipalities classified as predominantly indigenous, c) Localities identified as strategic for the development of the regions established in the declaration of ZAP, and their areas of influence, d) High and very high marginalization localities, located in municipalities of medium, low and very low marginalization.

Here we can ask: What is the result of this targeting strategy for the allocation of federal public resources aimed at combating multidimensional poverty and what is the impact on the indigenous speaking population in Veracruz?

4.3 Criteria of inclusion and exclusion of the study population

The subject of study proposed, refers to the study in the allocation of federal public resources, channeled in the operation of federal programs, aimed at combating poverty. The topic is specific since it delimits the study area to the municipalities that have a high presence of indigenous language speaking population in the State of Veracruz, in the period of 2000 - 2015.

A first consideration in the study of poverty is to determine: What is the role that is assigned to the indigenous language speaker population that present a high level of marginalization, in the targeting of public resources in the operation of social programs? fight against poverty? We consider that the answer to this question will allow us to consider that in the methodology for the definition of dimensional poverty and in the determination of priority attention areas, the allocation of public resources in

the fight against poverty, be effective in identifying the target population that mostly subject to exclusion and social marginality.

While academic discussion and legal norms put pressure on a multidimensional approach to poverty, this is not an easy task. According to CONEVAL: "*there are several conceptual challenges that must be resolved, such as the definition of the relevant dimensions, the interactions between these dimensions or the restrictions of the sources of information and the identification of the population subject to study.*" Therefore, in the determination of the indigenous language speaking population with a high level of marginalization and marginality, consider the following Table 1

Table 1: Criterion of exclusion and inclusion of study population, according to characteristics of marginalization, marginality and presence of indigenous speaker

	YES	NO
	Inclusion	Exclusion
Inclusion YES	Municipality with indigenous population, with high marginalization and social exclusion	Municipality with population without indigenous presence, with high marginalization and social exclusion
Exclusion NO	Municipality with population without indigenous presence, with high marginalization and social exclusion	Municipality with urban population, with high marginalization and social exclusion

Source: Own elaboration.

The incorporation of the indigenous language-speaking population with a high level of marginalization will make it possible to identify the factor of social exclusion in the measurement of multidimensional poverty and will help identify areas of attention in the fight against poverty.

In this way, the recognition of the indigenous population with high level of social exclusion, will allow to support actions to combat poverty and marginalization, and consequently, to a correct application of social spending.

5. The fight against poverty within the framework of public finances. A proposal in action

Mexico has a tradition of social programs to combat poverty since the 1970s; however, social policy has remained subordinated to economic policy and has become a compensatory mechanism for the social costs of the economic model.

Experimentation of structural adjustment programs imposed by international organizations, both in economic and social matters. In this sense, the mechanisms used to combat poverty respond to the recommendations of international organizations, since at the end of the 1980s, the problem of poverty took on an unusual importance, driven above all by the importance it attaches to them. United Nations, the United Nations Development Program, the World Bank, the Inter-American Development Bank, and the International Monetary Fund, among others.

The General Law of Social Development establishes that the CONEVAL is the institution in charge of evaluating social policy and is also in charge of issuing the guidelines and criteria for the definition, identification and measurement of poverty. In this context, the measurement of poverty can be conceived as a global evaluation of social development policies, which allows for a diagnosis of the population's needs and to evaluate, in the medium and long term, the performance of policies of overcoming poverty. In this sense, based on the methodology proposed by the CONEVAL, it is proposed to carry out an evaluation of the distributive impact of social spending in the fight against poverty and to revise.

What is its real impact on the population that shows a higher level of marginalization, social exclusion and presence of indigenous population?

This from the socioeconomic perspective that is considered, it is not the same being poor in an urban geographical area, than in a rural one, but that also has the disadvantage of not speaking Spanish, living in an area with high marginalization and not having the satisfiers of social benefit.

Poverty is a social problem to which priority attention must be given. The perspective provided by the approach to the study of modern public finances, from an approach of adequate management of public resources, in order to solve social needs, is a necessary reason, so that their philosophy and orientation of social justice apply in Mexico. This is the reason and the meaning of our proposal in the solution of the problem of allocation and targeting of public resources, in the fight against poverty in Mexico. Next, we present the inferential network model for the analysis of the fight against dimensional poverty, and that responds to our research hypothesis, by identifying the exclusion or not of the population sector, that is the object of our study.

Article 11 section I of the General Law of Social Development defines the following National Policy objective of Social Development, and states: "*To promote the conditions that ensure the enjoyment of social rights, individual or collective, guaranteeing access to development programs social and equal opportunities, as well as overcoming discrimination and social exclusion.*"

For its part, in article 14, section I of the aforementioned Law indicates that the national social development policy includes the following: *"Overcoming poverty through education, health, nutrition, employment generation and income, self-employment and training."*

In this sense, defined by the scope of the General Law of Social Development, it can be established that social policy is constituted as the main instrument for combating poverty, according to the spirit of the Law. However, it is not until the decade of the nineties of the last century that social policy in its aspect of combating poverty, acquires its own configuration within public policies, mainly through the channeling of increasing resources to specific social programs.

The public resources applied to the operation of social development programs are regulated by the provisions of article 18 of the General Law of Social Development, which states *"The programs, funds and resources destined to social development are priorities and public interest, for which they will be monitored and evaluated in accordance with this Law; and they may not suffer decreases in their budgetary amounts, except in the cases and terms established by the Chamber of Deputies when approving the Budget of Expenditures of the Federation."*

Similarly, in article 19, in its section III, programs aimed at people in conditions of poverty, marginalization or in a situation of vulnerability are established as a priority and of public interest. And in section IV of the aforementioned article, it marks with equal importance the public resources directed to give attention to the priority attention areas.

5.1 Definition of multidimensional poverty

According to Gordon (2007), it establishes the following definition of multidimensional poverty: A person is considered as multidimensional poor when in the exercise of at least one of their social rights, it is not guaranteed and if it also has an income that is insufficient to buy the goods and services required to fully meet their needs.

In this way, he points out that one of the priorities in the fight against dimensional poverty is to give priority to people who cannot satisfy their social and economic rights, and who also have low incomes.

In Mexico, the concept of multidimensional poverty is indicated in the Guidelines and general criteria for the definition, identification and measurement of poverty, published in the Official Gazette of the Federation on June 16, 2010, and that in the section Title Two: From the definition of poverty, in its Single Chapter, Article Eight states *"The population in a situation of multidimensional poverty will be one whose income is insufficient to acquire the goods and services required to meet their needs and present a gap in at least one of the following six indicators: educational lag, access to health services, access to social security, housing quality and spaces, basic services in housing and access to food."*

The approach proposed by Gordon is adopted by the National Council for the Evaluation of Social Development Policy (CONEVAL) and presents in the document: Guidelines and general criteria for the definition, identification and measurement of

poverty, and particularly in the Second Title: the definition of Poverty, Single Chapter, where Article Eight defines the concept of multidimensional poverty in the following terms *“The population in a situation of multidimensional poverty will be one whose income is insufficient to acquire the goods and services required to satisfy their needs and present a lack in at least one of the following six indicators: educational lag, access to health services, access to social security, housing quality and spaces, basic services in housing and access to food”*. The specific criteria to implement this definition are established in the document *“Methodology for the multidimensional measurement of poverty in Mexico.”*

This is the legal technical criterion in Mexico, which defines multidimensional poverty and falls within the framework of public policy of social spending, in accordance with the Law of Social Development, which establishes the power to issue guidelines and criteria for the definition, identification and measurement of poverty, which is conferred to the National Council for the Evaluation of Social Development Policy (CONEVAL).

We believe that the fight against poverty, although it is true that it recognizes its multidimensional nature, the recognition of the degree of marginalization and the level of income, are not sufficient conditions to determine the allocation of the priority attention areas to give the support of the social development programs, not considering the degree of social exclusion in the municipalities and localities that has a high presence of indigenous language speaker. In this research, the operational definition of multidimensional poverty is used, in the following terms proposed by Gordon, and endorsed by the National Council for the Evaluation of Social Policy (CONEVAL).

5.2 The multidimensional measurement of poverty

According to Alkire and Foster, there are currently three approaches to defining and identifying poverty in a multidimensional approach. The first is the one-dimensional, which combines various indicators of well-being in a single aggregate variable. Consequently, a person is identified as poor when the variable falls below a certain cut line. The second approach of union, which refers to when a person suffers deprivation in a single dimension, consequently will be considered as multidimensional poor. This approach is excessively inclusive and may generate exaggerated estimates of poverty. Finally, the third main focus is the intersection method, which requires that a person suffer deprivation in each of the dimensions to be identified as poor.

Regardless of the three approaches that can be used in poverty measurement, there are at least two different steps: identification, which defines the criteria to distinguish poor from non-poor, and aggregation, through which they meet the data on poor people to create a general indicator of poverty.

This statement of the study is consistent with our point of view, since it is important to identify the population that is poor or not, and this first approach is the one used to define the target population to which the population is targeted. public resources through social spending, for the operation of social development programs aimed at combating the level of poverty in Mexico.

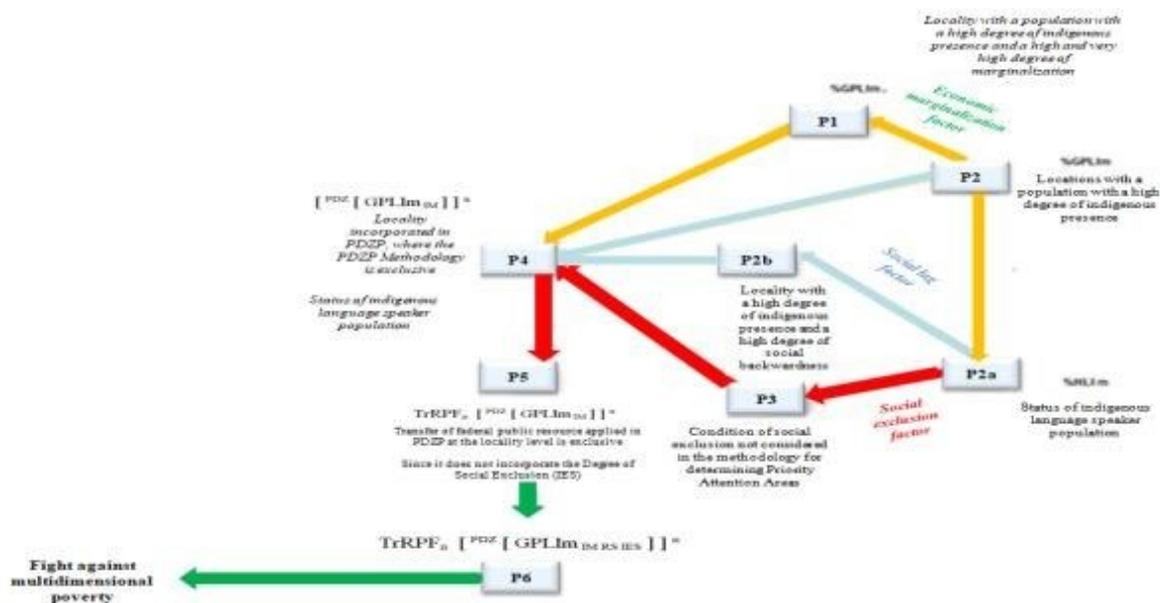
5.3 Inferential network model for the analysis of combat against multidimensional poverty. A proposal for revision

Below is Figure 2 which shows the inferential network diagram that establishes relationships between the study variables: marginalization, marginality and social exclusion, in the analysis of the fight against multidimensional poverty.

Given that, the dimension of marginality analysis focuses on individuals rather than localities, the dimensions: ecological, socio- psychological, socio-cultural, economic and political, allows an approach to the concept of social marginality, and support us in the review and interpretation of the concept of social exclusion.

Recognizing that within the country there is a greater degree of marginalization in the indigenous population than in the non- indigenous population, and that there is a differential that is also marked by rural and urban areas, our problem focuses on the targeting of poverty, identify the poor at the regional level, by income level, by nutritional deficiencies and health needs, but also include those whose status as social marginality does not allow them to leave their condition of multidimensional poverty.

Figure 2: Inferential network diagram for the analysis of the fight against multidimensional poverty in the Priority Areas Development Program (PDZP)



Source: 10. Medel-Ramírez, C. (2010) "The fight against poverty within the framework of public finances: The allocation of federal public resources in the fight against multidimensional poverty, in the municipalities with high indigenous participation in the State of Veracruz, 2000 - 2010. Research project." Doctorate in Public Finance. Veracruz University. 2010.

In this way, starting from the inferential network model presented in figure 8, our analysis model introduces the following work premises. Starting from the inferential network model presented in Figure 2, our analysis model introduces the following work premises.

Premise 1: The condition of having a high or very high marginalization index (IM) is considered a necessary condition in the selectivity for the Priority Area Development Program (PDZP), according to the Program's Operating Rules.

Premise 2: The condition of high degree of indigenous presence (% GPLIm) is considered as a necessary condition in the selectivity for the Priority Areas Development Program (PDZP), according to the Program's Operating Rules.

So, the condition of (% GPLIm_{IM}), Where: IM = High or very high.

You have: The condition of having a high indigenous presence and a high or very high index of marginalization at the local level is necessary to be elected in the Priority Areas Development Program (PDZP).

Premise 3: The status of indigenous language speaker in localities with high or very high marginalization index, as well as high or very high rate of social backwardness are factors that condition a high rate of social exclusion.

% GPLIm_{IM RS}

Where: IM = High or very high RS = High or very high

So: % GPLIm_{IM RS} * % IES = High

Premise 4: The condition of high degree of indigenous presence (% GPLIm) and having a social lag index (RS = high or very high) is a trigger factor for having a high social exclusion index.

Premise 5: The selection criteria in the Operating Rules of the PDZP program for the transfer of federal public resources applied in PDZP at the locality level (TrRPFm^{[PDZ [% GPLIm_{IM}]]ⁿ) is exclusive since it does not consider the index of social exclusion.}

Since TrRPFm^{[PDZ [% GPLIm_{IM}]]ⁿ only includes the criterion of indigenous presence and marginalization index (Where: IM = High or very high).}

Instead of incorporating IM and RS. Such that:

TrRPFm^{[PDZ [% GPLIm_{IM RS}]]ⁿ includes the criterion of indigenous presence and marginalization index (Where: IM = High or very high, RS = High or very high).}

Premise 6: The transfer of federal public resources applied in PDZP at the locality level TrRPFm^{[PDZ [% GPLIm_{IM}]]ⁿ is exclusive in solving the problem of social exclusion.}

Premise 7: The estimation of the multidimensional poverty index is a more appropriate targeting criterion for the transfer of federal public resources applied in PDZP at the locality level TrRPFm^{[PDZ [% GPLIm_{IM}]]ⁿ, given that:}

The TrRPFm^{[PDZ [% GPLIm_{IM}]]ⁿ only includes the criterion of indigenous presence and marginalization index (Where: IM = High or very high).}

Instead of incorporating IM RS IES

Such that:

TrPPFm^{[PDZ [% GPLIm_{IM RS IES}]]ⁿ includes the criterion of indigenous presence and marginalization index (Where: IM = High or very high, RS = High or very high, IES = High).}

And that consequently:

TrRPFm^{[PDZ [% GPLIm_{IM RS IES}]]ⁿ improvement in IPM.}

Where:

IPM corresponds to the multidimensional poverty index calculated from the Alkire - Foster IPM methodology, calculated for the years 2000 and 2010.^{xx}

With the contribution of Sen allows us to expand and assume a new way in how to measure poverty, thus giving the theoretical sustenance for the analysis of poverty from a multidimensional perspective. Alkire-Foster's work allowed to define a scheme to identify the indigenous language speaker population, through the measurement of their multidimensional poverty status, and to make an assessment of their multidimensional poverty status observed in the year 2000 and in 2010, which allowed us to identify scenarios for the differentiated attention of the population.

The methodology for the estimation of the multidimensional poverty index established by the Human Development Initiative of the University of Oxford, and used by the United Nations, we can affirm that it is a methodology with ease of application, and its results according to the technical note they are truthful. In this way, in support of the perspective provided by the study approach of modern Public Finances, for an adequate management of public resources in order to provide a solution to social needs, it is an imperative need for their orientation of justice social policy is applied in Mexico to combat poverty.

One of the reasons for using the concept of multidimensional poverty is because it is recognized that this is a phenomenon that must be approached from different perspectives and dimensions. However, we believe that the fight against poverty, although it is true that it recognizes its multidimensional character, the recognition of the degree of marginalization and the level of income, are not sufficient conditions to determine the allocation of the priority attention areas to give support. of social development programs, by not considering the degree of social exclusion in the municipalities and localities that have a high presence of indigenous language speakers.

Based on the foregoing, it can be deduced that the problem of partiality or exclusion can be eliminated in the determination of areas of priority attention for combating dimensional poverty, by including in the targeting methodology the population with a high degree of marginalization , with social marginality, and that they present an indigenous language speaker population, and this will allow the allocation of federal public resources, through social spending in social development programs, to be inclusive and contribute to eliminate the conditioning factors of social exclusion, considering this as a factor that conditions the degree of poverty and economic marginalization.

It is expected, then, that by including the study of the indigenous language speaking population with a high level of marginalization in the methodology for the definition of dimensional poverty in Mexico, this will allow the allocation of public resources in the fight against poverty, effective as it will identify the target population that is subject to social exclusion and marginalization. The recognition of the indigenous population with high level of social exclusion, will allow to support actions to combat poverty and marginalization, and consequently, to a correct application of social spending.

6. Conclusions

The recognition of the public nature of public finances as a promoter of social development is understood as the one assumed by the State through social, political and economic co-responsibility to solve poverty and marginalization, so that public policy orientation, strategy and vision of the solution has been adapted and derived in the current social development policy.

The importance of studying poverty lies in the fact that it makes it possible to diagnose the phenomenon, design strategies for combat and evaluate the impact of social programs aimed at addressing it.

On the theoretical level for the study of poverty, Rawls' contribution to the idea of social justice and equal opportunities are key to consider that through the design of social institutions, action and direction are necessary to regulate public life.

As a result of the research work, it was possible to identify and analyze the features of social exclusion and multidimensional poverty in the localities in the State of Veracruz and in a particular way, in the localities that present a high degree of presence of speakers of indigenous language.

Derived from the analysis of information, allows to provide elements that validate as true the research hypothesis in the sense that the current strategy for combating poverty through the Priority Areas Development Program is exclusive to solve the problem of exclusion social and multidimensional poverty in the localities that register a high degree of indigenous presence.

The above is concluded whenever it is confirmed that the status of indigenous language speaker in municipalities with a marginalization index (Very high and high), as well as a social lag index (Very high and high) are factors that condition a high rate of social exclusion, as was observed in the 8 Nahuatl-speaking localities that were beneficiaries in the Priority Area Development Program in 2014. (Premise 3)

On the other hand, the condition of high degree of indigenous presence (% GPLIm) and a social lag index (Very high and High) is a trigger factor to have a social exclusion index (High and Medium) in the population study. In turn, the condition of social lag (Very high and High) is present in 1,044 localities at the state level, these also present a degree of marginalization (Very high and High). However, this factor is not included as a criterion of selectivity in the Operating Rules of the PDZP. (Premise 4)

It is confirmed that the selection criteria in the Operating Rules of the PDZP program for the transfer of federal public resources applied at the locality level in 2014, that is $(TrRPFm [^{PDZ} [\%GPLIm_{IMRS}]]^n$ is exclusive since does not consider the index of social exclusion as a factor of selectivity.

From the above, we can point out some preliminary conclusions including the study of the indigenous language-speaking population with a high level of social exclusion in the methodology for the definition of dimensional poverty in Mexico, will allow the allocation of public resources in the fight against poverty to be effective since

it will make it possible to identify to the target population that is subject to social exclusion and marginalization.

The incorporation of the indigenous language- speaking population with a high level of marginalization will make it possible to identify the factor of social exclusion in the measurement of multidimensional poverty and will help identify areas of assistance in the fight against poverty.

The recognition of the indigenous population with a high level of social exclusion, will allow to support actions to combat poverty and marginalization, and consequently, to a correct application of social spending.

Based on the foregoing, it can be deduced that the problem of partiality or exclusion can be eliminated in the determination of areas of priority attention for combating dimensional poverty, by including in the targeting methodology the population with a high degree of marginalization , with social marginality, and that present an indigenous language speaker population, which will allow the allocation of federal public resources, through social spending in social development programs, to be inclusive and in this way contribute to eliminate the conditions of social exclusion , considered this as a factor that conditions the degree of poverty and economic marginalization.

As a contribution to the social sciences, and especially to modern public finances, it is expected that this research will be the trigger for other studies and methodological approaches, in the solution of the problem of poverty, marginalization and social marginalization, and especially, for the allocation of public resources to give attention to these problems.

From the above, it is expected to contribute in the following action plans:

1. Conduct a critical review of the methodology and interpretation of social marginalization and marginalization for the analysis and interpretation of the degree of poverty and social exclusion in the municipalities with high participation of indigenous population in Mexico.
2. Contribute to the orientation in the public policy of social spending, and in a particular way, to the process of allocation of public resources for social development programs to combat poverty.
3. Design the methodological structure for the focalization of priority attention area to guide the policy of social spending, based on the analysis of social marginality and marginalization, as a condition of the degree of poverty and exclusion in the municipalities with high participation of indigenous population in Mexico.

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xi See Medel Ramírez Carlos. The bonfire of the vanities or the engine of public finances: The dynamics of economic, political and administrative influence (Exposé 3). Universidad Veracruzana. Doctorate in Public Finance. October 25, 2011. Unpublished

xii See Articles 2 subsection "A", 3, 4, 25, 26 of the Political Constitution of the United Mexican States. Constitution published in the Official Gazette of the Federation on February 5, 1917. Current text. Last Reform DOF 08-10-2013 Retrieved from: <http://www.diputados.gob.mx/LeyesBiblio/pdf/1.pdf>, accessed on April 2, 2013.

xiii With the creation by law of the National Council for the Evaluation of Social Development Policy (CENEVAL), the Mexican state gives a technical recognition and establishes the need to define a methodology to quantify the phenomenon of poverty, as well as to define the lines of action for the fight against poverty, the targeting of the target population, and the establishment for control in the allocation of federal public resources for different social programs, and in particular, of those referred to the

determination of areas of priority attention, and the evaluation of the programs implemented to combat multidimensional poverty.

xiv Law of Social Development. Chapter VI On the Definition and Measurement of Poverty, in article 36. It is stated that: "The guidelines and criteria established by the National Council for the Evaluation of Social Development Policy for the definition, identification and measurement of poverty are of mandatory application for public entities and agencies that participate in the execution of social development programs, and must use the information generated by the National Institute of Statistics, Geography and Informatics, independently of other data deemed appropriate, at least on the following indicators: I. Per capita current income; II. Average educational lag in the home; III. Access to health services; IV. Access to social security; V. Housing quality and spaces; SAW. Access to basic services in housing; VII. Access to food, and VIII. Degree of social cohesion. See: Social Development Law. Retrieved from: <http://www.diputados.gob.mx/LeyesBiblio/pdf/264.pdf> Retrieved on April 12, 2011.

xv To fulfill the function conferred by law, the Secretariat of Social Development "SEDESOL" must present every six years, at the beginning of the presidential period, the Social Development Program, which establishes the objectives and strategies to be implemented in the state Mexican social policy, which should be in accordance with the National Development Program.

xvi Social Development Law, in Title Five. From the evaluation of the social development policy, Chapter I. Of the Evaluation, in the article 72 it establishes: "*The evaluation of the Social Development Policy will be in charge of the National Council of Evaluation of the Policy of Social Development that will be able to realize it by itself or through one or several independent bodies of the executor of the program, and aims to periodically review the fulfillment of the social objective of the programs, goals and actions of the Social Development Policy, to correct them, modify them, add them, reorient them or Suspend them totally or partially.*" See: Social Development Law. Op. Cit.

xvii SEDESOL. (2007). Agreement by which the operating rules of the human development program are issued. 2008 (Mexico, Ministry of Social Development, SEDESOL). Mexico, D.F
.:Official Gazette of the Federation. Retrieved from: [https://www.prospera.gob.mx/Portal/work/sites/Web/resources/ArchivoContent/710/Reglas_Oportunidades_\(DOF\)_2008.pdf](https://www.prospera.gob.mx/Portal/work/sites/Web/resources/ArchivoContent/710/Reglas_Oportunidades_(DOF)_2008.pdf), Consulted on January 11, 2015.

xviii Since 1989 with the National Solidarity Program and later, with the Education, Health and Food Program; and until 2012 the Oportunidades Program, the actions of the Federal Government have been directed to this end, currently in the National Development Plan 2013 - 2018, the Axis number II called "Inclusive Mexico" is focused on the action of the State for guarantee the exercise of social rights and close gaps in social inequality.

xix The Law of Social Development, in its article 37, which states: "*The studies of the National Council for the Evaluation of Social Development Policy must be done at least every two years for each federal entity and with disaggregated information at the municipal level every five years, for which the corresponding budgetary forecasts must be made in the Budget of Expenditures of the Federation, so that the National Institute of Statistics, Geography and Informatics carries out the corresponding censuses, counts and surveys.*" See in The Law of Social Development, Op. Cit.

xx See Medel-Ramírez C. (2016). "Evaluation of the degree of social exclusion and of multidimensional poverty in the indigenous localities in the State of Veracruz: The case of the program of development of priority zones." (Doctoral thesis). Economy faculty. Doctorate in Public Finance. Veracruz University.

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