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RINOE Journal-Law and Economy

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Presentation of the content

As a first article we present, *Tax Compliance of Microenterprises*, by ANDRADE-OSEGUERA, Miguel Ángel, BARCENAS-PUENTE, José Luis, GÓMEZ-BRAVO, María de la Luz and CRUZ-JURADO, Adriana, with affiliation at the Universidad Tecnológica del Suroeste de Guanajuato, as following article we present, *Analysis of tax policies in the countries of the Euro area*, by CASTRO-VALENCIA, Alberto Merced, MEZA-CAMARENA, Cesar and MUT-MUÑOZ, Luis Armando, with affiliation in the Instituto Tecnológico superior de Jalisco, as Next article we present, *Corruption, Impunity and the Economic and Social Effect that caused the Mexican state*, by PUENTE-MEDINA, Horacio & ROCHA LOPEZ, Marcela, as last article we present, *Plant for export regulations of fresh mango costa grande region of Guerrero to United States*, by SANTIAGO-SALAS, Luz Elizabeth, GÓMEZ-PEÑALOZA, Claudia Leticia, RUIZ-VÁZQUEZ, Diana, and AVIÑA-BARRETO, Lizbeth Magdalena, with affiliation at the Universidad Tecnológica de la Costa Grande de Guerrero.

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Tax Compliance of Microenterprises

Cumplimientos Fiscales de las Microempresas

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Abstract

Currently many Microenterprises of the municipality of Valle de Santiago Guanajuato and nearby region, no account with an internal organization to carry out an adequate accounting and to meet Their tax payments in a timely manner, even and Having the support of the Technology of the Information and Communication, Which help entrepreneurs to carry out diverse activities, from billing, payments, to declarations. The lack of knowledge and information About the Obligations and records of the owners of the Microenterprises are the reason why the Usually candidates for the purchase of funds appropriated unavailable, delays With the Corresponding parties, generating conflicts With the Tax Authorities. The Fiscal Compliance of the Microenterprises, is part of the achievement of the Objectives to be Reached, since They are part of Their financial growth and the behavior of a stable Tax Culture. The objective of the work is to analyze the Obligations of the micro-enterprises in question, for a compilation of information, Which Can Contribute in a way, to training and advice in accounting and tax matters of Microenterprises.

Microenterprises, Culture Tax, Tax, Taxes, Accounting

Resumen

Actualmente muchas Microempresas del municipio de Valle de Santiago Guanajuato y región cercana, no cuenta con una organización interna para llevar una contabilidad adecuada y para cumplir con sus pagos de impuestos en tiempo y forma, aún y teniendo el apoyo de las Tecnologías de la Información y Comunicación, que ayudan a los empresarios a realizar diversas actividades, desde facturación, pagos, hasta declaraciones. La falta de conocimiento e información sobre las obligaciones y cumplimientos fiscales por parte de los dueños de las microempresas suelen ser motivo por lo que llegan a tener adeudos, atrasos con las contribuciones correspondientes, generando conflictos con las autoridades fiscales. El Cumplimiento Fiscal de las Microempresas, es parte del logro de los objetivos a alcanzar, ya que forman parte de su crecimiento financiero y el comportamiento de una Cultura Tributaria estable. El objetivo del trabajo es analizar las obligaciones que tienen las microempresas en cuestión Fiscal, mediante una recopilación de la información, que pueda contribuir de manera, a la capacitación y asesoría en materia contable y fiscal de las Microempresas.

Microempresas, Cultura Tributaria, Fiscal, Impuestos, Contabilidad

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Introduction

The new tax liabilities that have arisen in recent years and that micro-enterprises must meet to keep their businesses up with their accomplishments in a timely manner, are taxed part of the culture that employers must implement every day. The Law of Income Tax (Income Tax Law) sets out how to meet obligations, different options for the corresponding tax payments. Similarly the Law of Value Added Tax (VAT Law) indicates that taxpayers who perform acts or activities set forth in this Law, are obliged to perform the calculation and payment of such tax.

Among the obligations that must be met so you can have a regularized business and be a compliment taxpayer is: will issue and validation of invoices, processing electronic payroll, as it is fully tax deductible for all microenterprises are required to issue receipts paid their workers with electronic signature, carry an electronic accounting function to that reported directly to the Tax Administration Service (SAT), among other duties.

In 2017 the initiative Revenue Act of the Federation proposed the creation of an alternative tax system for micro-enterprises which have annual incomes below the 5 million pesos, in order to facilitate the calculation of its obligations. Many micros business productive activities performed under some kind of corporate structure, so their tax obligations regarding the ISR were the same as were large companies. Secretary of Finance and Public Credit from Economic Package 2017, proposed that micro accumulate their incomes and determine the taxable base of income tax by the system of cash basis, which allows you to earn income and deduct expenses when actually they perceive and paid. This work establishes a compiled information to enable comply with tax obligations of microenterprises.

Rationale

Currently in the city of Valle de Santiago Guanajuato, with the arrival of SENDAI industrial park it has increased opening small two negotiating for, to solve the growing demand for services, many of these businesses are lack of compliance with tax obligations of a tax culture, enabling them to comply in a timely manner and avoid problems with the authorities.

Problem

Some micro-enterprises that have emerged recently in the city of Valle de Santiago Guanajuato, lack of knowledge about the fulfillment of their tax obligations and can have requirements or fines from the relevant authorities, so to avoid these situations must understand how fiscally meet and have clear tax culture.

Objectives

General Purpose

Analyze the documentary, tax and accounting information for tax compliance contribution of microenterprises.

Specific objectives

- Analyze the tax laws that apply to microenterprises.
- Identify the tax obligations of microenterprises for timely compliance.

Referential Framework

Contributions are income received by the State, recognized by law, by mandatory contributions that are required to serve citizens and the government to fulfill its public service (Escobar, 2015). Family businesses arise from the need of individuals within a society, to meet their economic needs, which are established often without an accounting, financial and tax knowledge, so the owners are failing to comply with their tax obligations, for lack of a tax culture because in his word is not familiar with certain terms, lack of this Tax Culture understood as a set of values, beliefs and attitudes shared by a society regarding taxation and laws that govern it, which leads the continued fulfillment of tax obligations. (Oseguera, 2012)

The Fiscal Code of the Federation (CFF) in its Article 2 states that the contributions are classified as taxes, social security contributions, contributions for improvements and rights. Taxes are contributions required under law to be paid by individuals and corporations who are in the legal situation or fact.

The social security contributions are contributions established by law by persons who are replaced by the State in compliance with obligations imposed by law on social security or persons benefiting special form of social security provided for the state.

Contributions for improvements are set forth in Act delas by individuals and corporations who benefit directly from public works.

Contributions rights are established in law by the use or exploitation of public property of the nation, as well as receive services provided by the State in its public law duties. (UNION, 2017).

The income tax is a direct tax on income earned. In Income Tax Law Article 111 provides that taxpayers who only business, who sell goods or services for which it is not required for professional title realization may opt to pay tax ARENTA under the terms established in eta Section provided that own their business income obtained in the year i previous nmediato not have exceeded the amount of two million pesos. (Fiscal 2018)

Above to set the tax regime for micro Incorporation, provided they are natural persons.

Value Added Tax (VAT) refers to a tax or tax consumers the state for the use, purchase of a good or service must pay.

Article 1 of the VAT Law mentions the obligation to pay the tax law, the physically and moral, in national territory perform the following acts or activities: sell goods, presnten independent services, grant the use or enjoyment of goods, imported goods or services.

The tax is calculated cplicando values prescribed by law, the rate of 16%. This tax under no circumstances be considered as part of such securities. (Calendar, 2018)

The Excise Tax (IEPS), is the tax paid for the production and sales or imports of gasoline, alcohol, beer and tobacco. The IEPS is a direct tax, so taxpayers do not pay, they transfer or charge their customers. (Broseta, 2018)

Methodology

The methodology to be applied is the review of documentary, tax and accounting information. Through analysis of information, to understand the benefit of compliance with the obligations of microenterprises.

The need to generate jobs in the country, the state is paramount factor boost microentrepreneurs, so that they remain on the market. The tax regime Incorporation, fiscal stimulus (RIF), the option of accumulation of income and the new form of company established in the General Law of Commercial Companies SAS allows microentrepreneurs have a lower administrative burden in fulfilling their obligations prosecutors.

RIF

The RIF is a simple scheme which is accessible to individuals with business activity, whose annual revenues do not exceed two million pesos a year and carry: Alienation of goods, services that do not require professional title, sales commission, always which do not exceed 30% of total revenues. In addition, they may obtain income: wages or salaries, wages assimilated, room or house lease commercial premises, interests. In this regime could: issue invoices easily, declare every two months, have a reduction in tax payments. They cannot pay tax on RIF: partners, shareholders, members of corporations, engaged in activities related to real estate, capital, property, real estate or financial activities activities, people who earn income from public performances and franchisees, taxpayers conduct activities through trusts or partnerships in particular.

Benefits

Among the benefits to be taxed under this regime is that of tax cuts to promote the incorporation formality, you do not pay income tax during the first year from the second year the reduction of income tax decreases by 10% each year, as shown in table 1. If the income does not exceed \$ 300,000 you will not pay VAT and / or STPS transactions with the general public, in addition to paying for operations general public applying percentages according to the rotation or activity undertaken additionally VAT and / or STPS, the reduction percentages apply, as shown in Table 1.

Reduction of income tax payable										
Year	one	two	3	4	5	6	7	8	9	10
%	100	90	80	70	60	fifty	40	30	twenty	10

Table 1 Reduction of income tax payable. SAT

Tax obligations of the employer

- Registration for the Federal Taxpayer Registry (RFC).

Is a fundamental part to register the business with the appropriate authorities to find out which is carrying out economic activities, it is a free process.

It is legally based on the Tax Code of the Federation; Article 27 Regulation of the Tax Code of the Federation, Article 22 and 26; Omnibus Tax rules 2.4.2., 2.4.6., 2.4.7. and 2.4.15.

- Keep the information to the RFC.

Once generated the registration, it is important to have it updated, if there was a change of address, activity or situation that is necessary to make known to the Tax Administration Service.

To issue electronic invoices

The CFDI are an electronic document attests tax operations carried out by the business. It is billed revenue, which check the customer sales and payment of wages to workers.

The importance is to enable more customers to have higher sales for business, just as it collaborates with the tax verification.

Shopping bills allow lower income. This serves to where statements are made and pay less tax. It can be made:

- Individual, when the client requests it.
- Global, for sales is done with the public.
- Payroll, if you have employees, you must make an invoice for payments made. (SAT, 2018).

Keep accounting

Commercial Code

In Chapter III Article 33 of the Commercial Code, the obligation is established to the merchant to carry and maintain or proper accounting system, which may be using the tools and resources and system for recording and processing that best suit the particular characteristics.

Article 34 mentions that whatever the registration system is employed, traders must keep a ledger which can retain in print or electronic media.

Article 35. In the general ledger should score at least and at least once a month, the names or designations delas accounting accounts, their balance at the end of the period immediately preceding record, total cargo movements or credit to each account in the period and the final balance.

Income Tax Act

In Title II, Chapter VIII, Article 86, states that taxpayers with income stated in the Income Tax Law shall have the following obligations:

- Maintain accounting records in accordance with the provisions of the Tax Code of the Federation (CFF), the Rules and Regulations of this Act and make records in the same respect of their operations.
- Issue and collect tax receipts evidencing disposals and expenses that made, services rendered or the granting of temporary use or enjoyment of property.

CFF.

In Title Two, Chapter One, Article 28 of the Code states that persons according to tax provisions are required to maintain accounting records, are the following:

- Accounting for tax purposes is comprised of: Books, records and accounting systems work and all information related to compliance with tax provisions, which accredits your income and deductions, and requiring other laws; in the Regulation of this Code documentation will be established.

- Records or accounting entries must meet the requirements of this Regulation Code and the general provisions issued by the SAT.
- Records or seats that make up the account shall be kept in electronic media as required under the Regulations and the general provisions issued by the SAT.
- They enter a monthly basis their accounting information via the website of the SAT.

CFF Regulations.

Chapter IV Article 33, Regulation lists the documents and information that integrate accounting, as should be the records or accounting entries.

Articles 34 and 35 establish how to integrate, store and preserve accounting.

VAT law.

Chapter VII discusses the obligations of taxpayers. Article 32 Section I said, keep accounts pursuant to the Tax Code of the Federation and its Regulations.

Presentation of statements

According to the appreciation that has the SAT, all taxpayers meet their obligations to clear information on their income. For the RIF, Article 111 of the Law on Income Tax (Income Tax Law) provides that the taxpayers of this regime are required to submit at the latest and 17th of the month following two months of corresponding payment, bi-monthly statements in which it is determined and paid tax. The bimonthly that this fraction referred to payments are the final.

Time of accumulation.

Revenues accumulate until they are actually received cash in goods or services, this allows the accumulation is not based on accrual, accumulating even if it has not been paid.

Investment expense deductions.

Costs must be actually paid at the time of deduction. According to the Income Tax Law can deduct purchases of goods and raw materials, semis finished or finished products that are used to provide services, to manufacture goods or to dispose.

Provisional payments.

To make interim payments mechanics of subtracting income earned in the corresponding period, payment of expenses and the provision of workers in the enterprise (PTU) applies, in addition to subtract the tax losses that may have from previous years, the result is applied to the rate of 30% payment is obtained.

Formulation of Financial Statements

People who agree with the tax provisions are required to maintain accounting records shall formulate the statements of financial position (NIF B-6), comprehensive income (NIF B-3), changes in stockholders' equity (NIF B-4) and cash flow (NIF B-2), including the accounts and the notes to those statements.

Financial information is useful for making management decisions, there are also third parties such as:

- Providers, as an integral part of the production chain.
- Creditors for granting credit.
- Workers to have security over development of their source of income. (Salinas, 2016)

Perform withholding income tax when salaries or wages are paid to workers

Social Security

In the field of social security employers, business owners and self-employed persons and their families will have access to health services and various social benefits granted by the Mexican Social Security Institute (IMSS).

If you are a pattern and Afiliados workers, they have access to:

- medical care, medicines, hospital and laboratory costs for them and their family.
- In case of accident or occupational disease, health protection and access to cash benefits for as long as the condition persists.
- financial support for workers and their families in the event of disability or death.
- Pension for retirement.
- Support for childcare workers through nurseries.

If pattern is independent (not employees) by joining benefits they are:

- Medical care, medicines, hospital and laboratory costs for the employer and his family.
- financial support for their families in case of death
- Pension for retirement
- And in the case of individuals patterns, either by accident or occupational diseases, health protection and access to cash benefits are granted for as long as the condition persists.

Bimonthly payments and reduction of quotas

A gradual discount is obtained in paying social insurance contributions ranging from 50% for the first two years and decreases as shown in Table 2:

Year 1	year 2	year 3	year. 4	year. 5	year. 6	year.7	year.8	year. 9	year. 10
fifty %	fifty %	40%	40%	30%	30%	twenty %	twenty %	10%	10%

Table 2 bi-monthly payment and reduced fees SAT

Profit sharing

Is a constitutional right of workers to receive a share of the profits obtained by a company or an employer for productive activities or services offered on the market.

Calculate the annual income tax statement

Annual statement.

Individuals have annual income statement when they get:

- Wages.
- Fee.
- Business including Incorporation Fiscal regime who choose to determine the coefficient applying bi-monthly utility payments.
- Lease.
- Asset disposal.
- Procurement of goods.
- Interests.
- Dividends.
- Other revenue.

- Interests; annual statement occurs when the annual real interests are greater than the amount of \$ 100,000.00; or when the sum of wages and interest received exceeds the \$ 400,000.00.
- Earn income source of wealth located abroad or from non-persons must withhold.

The documentation must have at hand is as follows:

- CFDIs in respect of: wages; interests; professional services; lease; sale of assets and other income was obtained during exercise.
- Provisional monthly payments of income tax and VAT has been submitted by the activity during the year.
- Standardized Bank Key current (CLABE) where you want the credit balance in his case resulting from the annual calculation is deposited.
- List of authorized deductions; and personal deductions. Such information is loaded in the application pre SAT.

For the calculation of annual income tax, it may be considered as personal allowances as follows:

- Medical, dental fees and hospital expenses. In the case of buying prescription lenses deduction will be up to an amount of \$ 2,500.00.
- Funeral expenses not exceeding the unit of measure and Update (UMA) a year high.
- Giving up to the amount not exceeding 7% of the accumulated income of the previous period.
- Real interest actually paid by mortgage loans.
- Premiums for health insurance.
- Compulsory school transportation. (ART 151 and ART LISR. RISR 264).

They may reduce the tax base of the following tax incentives:

- Tuition payments provided they relate to preschool, primary, secondary, or technical school levels until the following amounts (Table 3):

Education level	Annual limit education
Preschool	\$ 14,200.00
Primary	\$ 12,900.00
High school	\$ 19,900.00
technical professional	\$ 17,100.00
High school or equivalent	\$ 24,500.00

Table 3 Fiscal stimulus concept of tuition. Own

- Special deposits in personal accounts for savings, payments depressed insurance contracts that are based plans related to age, retirement or retirement or acquire shares in pension investment funds. Up to the amount of 152,000.00% considering all concepts.

Informative data to be included in the annual declaration.

- Awards, loans and income donativos.- When these concepts which individually or collectively exceed \$ 600,000.00 obtained.
- Inheritances, bequests and sale of home room.- Whenever the total exceeds \$ 500,000.00.
- Viáticos.- When they are greater than \$ 500,000.00 and represents more than 10% of total salaries and wages earned.

Result of calculating the annual income tax.

Positive balance. You can get back through automatic process returns remembering that if the amount of the credit balance is greater than \$ 10,000, you must update the e.firma or portable e.firma at the time of filing, provided that such amount not exceed \$ 50,000.00, also must select an active bank account, the prefilled by the tax authority in the application to file the annual return.

Balance Charge. - If you determine an amount to be paid in the annual declaration, payment must be made through authorized banks, using the catch line that is contained in the acknowledgment issued by the SAT after sending the statement obtaining payment acknowledgment corresponding contributions.

You can also pay the income tax payable on bank counter with capture line, provided that: Perform business activities and in the immediately preceding year are obtained income of less than \$ 2 421,720.00.

Or you do not perform business activities and has been obtained in that immediately preceding year to \$ 415,150.00 lower incomes. (Prodecon, 2018)

Results

To avoid problems such as fines and closure of a microenterprise. They must comply with tax obligations in a timely manner.

Compliance with tax obligations is a key point for micro-enterprises have a stable profitability, since it allows clarity about the financial situation of the business.

To avoid any inconvenience, it is important that microenterprises are kept updated and stay tuned to any change and reform arises as tax issue relates.

Issuing invoices and request generates trust among customers and increases incentives to suppliers. Similarly, be aware of the changes that exist in billing issue, both to avoid operational problems and reliability to its customers.

Conclusions

The importance of having a tax culture that achieves benefits to microentrepreneurs as obtaining credit, incentives for growth, requirements and avoid penalties, be up to date with their tax obligations and so the business can remain active without any problems.

The analysis on fiscal fulfillments of microenterprises was echo focusing on southwestern region of Guanajuato, specifically to the city of Valle de Santiago, where recent days have been several family businesses, which somehow have trouble adequately meet their tax obligations, paying taxes, this lack of knowledge and procedures to comply, the lack of an accounting and administrative control and by not having professional advice.

This will make the municipality of Valle de Santiago, has an effective growth. With the arrival of SENDAI Industrial Park, the population requires more services, drinking places, recreation, entertainment, lodging, etc., which is why the emergence of several family businesses.

This work comes in sequence of previous work, based on the financial and fiscal needs, which have increased in the Municipality and to allow microentrepreneurs knowledge of their obligations and facilitate the control of your company in the financial, tax and accounting aspects.

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Analysis of tax policies in the countries of the Euro area**Análisis de las políticas fiscales en los países de la zona Euro**

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Abstract

When in the summer of 2007 the current crisis began, very few analysts thought about the relevance of fiscal policy to its solution. The European Union which had fixed rules for Public Budget and Debt after Maastricht Treaty – following the spirit of Washington Consensus – decided to reform them in 2005, just a couple of years before the crisis unleashed, adopting a more flexible philosophy. In this framework, with both the economic crisis and the rules settled for the public finances, the European Union adopted some measures to fight against the recession. This paper tries to analyze the fiscal policy side of the EU response to the economic downturn.

Economic Crises, Fiscal Policy, European Union**Resumen**

Cuando en el verano de 2007 comenzó la crisis actual, muy pocos analistas pensaron sobre la relevancia de la política fiscal para su solución. La Unión Europea, que había establecido normas para el Presupuesto Público y la Deuda después del Tratado de Maastricht, siguiendo el espíritu del Consenso de Washington, decidió reformarlas en 2005, solo un par de años antes de que estallara la crisis, adoptando una filosofía más flexible. En este marco, tanto con la crisis económica como con las reglas establecidas para las finanzas públicas, la Unión Europea adoptó algunas medidas para luchar contra la recesión. Este documento trata de analizar el lado de la política fiscal de la respuesta de la UE a la recesión económica.

Crisis Económica, Política Fiscal, Unión Europea

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When in the summer of 2007 the first symptoms of the coming economic crisis were perceived, few were the ones who ventured the central role that fiscal policy would acquire in the management of it.

Indeed, from the diffusion and success of the ideas contained in the so-called Washington Consensus, fiscal policy was relegated to a minor role in favor of the almost absolute pre-eminence of monetary policy. However, when it was found that the monetary measures adopted - essentially the reduction of interest rates - did not have the desired effects but, on the contrary, the problems extended to the real economy, they began to consider cutting ideas. typically Keynesian, advocating for a greater role for the public sector in order to increase aggregate demand¹.

The European Union, which since the Maastricht Treaty had set quantitative rules of action for public accounts - in line with the postulates of the Washington Consensus - reformulated them in 2005, just a couple of years before the launching of the crisis, giving them a less rigid bias and allowing greater room for maneuver for fiscal policy.

In this context, jointly marked by the economic crisis and the existence of rules of action for the public sector, the response proposed by the European Union to fight against the recession is developed. The analysis of the fiscal aspect of this response is intended for this work. Thus, in section 2, a brief review of the birth, characteristics and implementation of the European Union's fiscal action framework is made, in order to move on in section 3 to the changes introduced in it and therefore to the current state of its formulation . On the point

	Ingresos (a)	Gastos (b)	Total (a)-(b)	Ingresos	Gastos
Bélgica	0,00	-0,50	0,49	1,00	-0,16
Alemania	-0,01	-0,53	0,51	0,97	-0,27
España	0,03	-0,36	0,39	1,09	-0,16
Francia	-0,01	-0,51	0,50	0,98	-0,12
Irlanda	0,04	-0,32	0,37	1,14	-0,16
Italia	0,07	-0,41	0,48	1,17	-0,04
Holanda	0,00	-0,55	0,56	1,01	-0,42
Portugal	0,03	-0,43	0,46	1,08	-0,09
Finlandia	-0,03	-0,53	0,49	0,92	-0,21
Zona Euro	0,01	-0,48	0,48	1,03	-0,17
EE.UU.	0,00	-0,35	0,34	1,00	-0,09

Table 1 Importance of automatic stabilizers in the European Union and the USFuente: Deroose, S., Larch, M. y Schaechter, A. (2008), pág. 11.

4 studies the direct impact of the crisis on public accounts, focused on the role of automatic stabilizers. In the next section, the 5, describes the fiscal response of the Union to the crisis, both in the community and in the national, to pass in part 6 to the analysis of the Stability Plans presented by the main countries of the Union, which already fully internalize the impact of the crisis. Finally, section 7 provides some conclusions and outlines the prospects for the future.

Tax policy in the European Union

There is a broad consensus on the goodness of sound and consistent public finances for growth and economic stability. In addition, the idea of the virtue of establishing explicit rules of fiscal behavior has been established over the last few years to avoid a bias towards spending by governments, especially in electoral periods. This convenience becomes a necessity in the case of the countries of the European Union, because the fact of being a member of it, can lead governments to relax fiscal discipline - by the greater facility to place their debt in a currency. strong-, but also because its negative effects can be shared with other partners. This is the reason why the Union already included in the Maastricht Treaty rules of

See, for example, Krugman (2009).

Fiscal behavior, which were subsequently profiled and improved in the Stability and Growth Pact.

The Treaty of Maastricht

The Treaty of Maastricht (1992) provided for the creation of a Monetary Union within the European Union, which obliged its members to renounce the autonomous management of monetary policy, which would be conducted in a centralized and independent manner by the BCE In addition, it was established that fiscal policies, which remained basically national, could not hinder the functioning of the Monetary Union, that is, that fiscal policy would have to accommodate monetary policy. To this end, fiscal rules were set that should be fulfilled by the member countries of the euro area. These rules are no more than limits on the fiscal capacity of governments and, in practice, they represent a reaffirmation of the neutrality of budgetary policy.

The formally declared objective for the implementation of fiscal rules is the correction of the tendency of governments towards the increase of public spending, a bias that is surely increased in a situation of Monetary Union, in which the support for the currency is no longer national, but rather the whole Union². As has been said on several occasions, the setting of fiscal rules acts as a complementary control to that exercised over the economic policy of governments by the voters and the financial markets³.

The rules included in the Maastricht Treaty are well known and we will only list them: limit of 3% of the public deficit as a proportion of GDP, and public debt not exceeding 60% of GDP; in addition, although less known to not be part of. An interesting reading of these data is that income elasticities (column 4), which measure the impact of variations in GDP on income, have a value close to one in all cases; This means that, although the taxation of income is progressive in all countries, the total revenues of the State taken as a whole (including social contributions and indirect taxation) vary proportionally to the evolution of GDP. Hence, semi-elasticity, which measures the incidence of GDP variation in the public deficit ratio, is practically zero in the case of income. In terms of expenses, the difference between the US is very clearly seen. and the countries of the euro zone; it is due to the well-known fact that social protection policies in that country are less broad (by coverage and amount) than in Europe.

The different reading offered by semielasticities compared to elasticities has its origin in the weight of the public sector; For example, the direct impact of GDP on the total volume of public expenditure is the same in Belgium as in Spain (column 5), but since the weight of public spending on the economy is greater in that country, the impact on the deficit is greater (column 2).

It is difficult to determine with accuracy the real weight of automatic stabilizers given the difficulty of isolating them from the effects of the discretionary plans of governments, since there is an interrelation between them.

One possible approach is to consider the role of automatic stabilizers as the difference between the general budget balance and the structural balance, as shown in Table 2, prepared from data from the Commission¹⁰.

Weight = difference between general deficit and structural deficit in budget balances

	Alemania	España	Francia	Italia	R. Unido
2007	0,8	0,6	0,9	1,0	0,9
2008	0,8	-0,1	0,6	0,3	0,2
2009	-0,5	-1,6	-0,8	-1,0	-1,0
2010	-0,8	-1,5	-1,2	-1,2	-1,2

Table 2 Weight of automatic stabilizers
Source: own elaboration based on the data contained in the respective "Council Opinion" of the Council on the updates of the PECs presented in 2008-2009

We can see in this table the change of the economic cycle, reflected in the effect of the stabilizers on the budget and its countercyclical role: to represent a positive contribution in 2007 and even in 2008 (except in Spain), to a negative effect on 2009, which is accentuated in 2010, as a result of the economic crisis. On the other hand, it seems that these data are contradictory with those of Table 1 referring to the elasticities and semielasticities of public revenues and expenditures to variations in GDP, in the sense that, for example, Germany would be more affected in its budget balance than Spain as a result of a reduction in GDP (half-elasticity of 0.51 compared to 0.39). A reasonable explanation that we found is that these elasticities and semielasticities are calculated *ceteris paribus*, that is, in the absence of any other type of public intervention, which is not the case today. That is, the fiscal stimulus plans themselves condition the volume of public resources (income and expenses), automatically affected by economic activity.

The configuration and weight of the automatic stabilizers, that is, their effect on the public deficit, depends on the margin of maneuver available to governments for the implementation of discretionary fiscal policies. To greater importance of those, less space for expansive policies. This is possibly the reason why the US fiscal plan be of greater ¹⁰ The data provided by the Commission to those of the countries themselves has been preferred since, as we will see later, the forecasts contained in their Convergence Plans suffer from optimism scale in Europe, because the automatism of the stabilizers plays an important role here.

Tax response of the European Union

Fiscal policy, which for many years was placed at a level of consideration much lower than that of monetary policy, has once again been placed in the foreground, abandoning its subordinate role¹¹. In fact, during the first months of the crisis (especially in the European Union), only the last one was used, and for the sole purpose of facilitating credit, in response to a problem that was considered limited to the financial sphere. However, as the problems extended to the real economy since the second half of 2008 and given the limited impact of monetary policy to stimulate economic activity, ¹² fiscal policy has assumed a central role. Thus, as an instrument to accompany monetary policy with the sole purpose of smoothing the economic cycle (through automatic stabilizers), it has become an expansive function, since it can affect monetary policy more directly than the maintenance of economic activity. economic, of the income of families and their purchasing capacity.

That is to say, it is a matter of varying the approach in order that, given the decrease in public revenues due to the economic slowdown, the answer does not consist of an equivalent reduction in expenditure to maintain the budget balance but, on the contrary, in making a anti-cyclical policy to boost demand through public spending, even if it results in the deterioration of the budget balance and, consequently, of the public debt. The response of the European Union to the depth of the economic crisis is presented in two different but complementary areas: at Community level and at national level.

The European Economic Recovery Plan

Already at the G-20 meeting held in Washington in November 2008, the idea of a joint response to the crisis was launched, and within this, "the use of fiscal measures to stimulate national demand quickly and the which each country considers most appropriate, while maintaining fiscal sustainability "¹³.

As a continuation of this declaration, as well as of the fiscal measures already adopted by some countries of the Union, the European Council, at its meeting in December 2008, in order to strengthen aggregate demand and advance the implementation of structural reforms contemplated in the "Lisbon Strategy", approved the so-called European Economic Recovery Plan.

In it, it was agreed to address "... an immediate budgetary impulse amounting to 200,000

¹¹ See, for example, Krugman (2008) and Valle (2008).

¹² In reality, the axis of monetary policy, which consists in facilitating access to credit by the financial system (both through low interest rates and by relaxing the conditions for granting liquidity), did not have, at least in its first months, impact on economic activity, because the chain of transmission of credit from banks to the rest of the economy stayed with

Table 3 summarizes the information on the effort of public finances in the EU to sustain the economy. The values are approximate, given that the data provided by the Commission or the ECB are modified with each report.

Regarding the quantification of the impact of discretionary fiscal policy on GDP, it is estimated that, for 2009, it will be between 0.5% and 1%, depending among other factors on the support of monetary policy. For 2010, the estimate is between 0.4% and 0.7% ¹⁸. The impact by countries is not homogeneous

	2009	2010
National fiscal stimulus plans	1,1	0,7
Automatic stabilizers (1)	3,2	
National budget total	5% PIB Of UE	
Other measures (2)	0,5	
Recapitalization of the financial sector	1,25	
Community budgets	0,3	

Table 3 Volume of fiscal measures in the EU Value of measures as a percentage of PIB

(1) Calculated based on the Commission's Spring Economic Forecast, table 1.6.1, as the difference accumulated 2009-2010 between the total deficit of the Union and the structural deficit.

(2) Includes loans and capital injections in sectors other than finance, as well as the investment increase of public companies

Updating the Stability and Growth Programs

The preventive pillar of the SGP establishes that each Member State is obliged to submit annually to the Commission its Stability Program, including its macroeconomic forecasts and economic and fiscal plans. With some exception, these programs have been remitted to the Commission in the last months of each year, with the perspectives for the following, beginning with the one immediately following.

The 2008 Programs versus the 2007 Programs

At the end of 2007, the countries sent their respective programs (Stability and Growth or Stability and Convergence, depending on the case) for the year 2008 and following. As the crisis had unleashed in August of that year 2007 and the worst in the financial sector was to come (especially, the bankruptcy of Lehman Brothers in September 2008) and, more importantly, the real economy had not yet suffered the effects of the crisis in the way that it would do later, these Programs do not yet include in their content both the impact on the real economy and the economic policy decisions of the governments that would be adopted throughout 2008 and 2009.

The next consignment of shipments was to be made at the end of 2008. In fact, most countries did so; However, exceptions were produced as a result of the changing economic forecasts, which are increasingly negative. Thus, Germany was obliged to send an addendum to the program that was submitted a month before, while Italy did not send its Program until February of this year; For its part, the French Minister of Finance sent a letter to the Commission after the referral of the PEC, updating the forecasts for France, making them worse.

Compared to the PECs sent in 2007, the information contained in the 2008/2009 documents already clearly reflects the effects of the crisis. It can be said that the profound variations in its content are the result of three factors: the national fiscal stimulus plans, the recommendations contained in the European Economic Recovery Plan, and the recommendations approved after the G20 summit held in November 2008.

Update of budgetary and debt data

Below are the most significant variations that these PECs incorporate compared to those of 2007, since all the expected effects of the crisis are already internalized, at least until that moment. These changes will tell us how much governments evaluate the consequences of the crisis in their respective countries; we will focus especially on fiscal magnitudes: budget and public debt, which are the two variables that best reflect the state of public finances. In addition, the monitoring of the stability and soundness of the accounts of the States by the Commission revolves around them. In particular, we are going to analyze the Plans corresponding to the most important economies in the EU: Germany, Spain, France, Italy and the United Kingdom; the first four, also, belonging to the euro zone.

On the other hand, the analysis refers to the information contained in the Plans for the years 2008, 2009 and 2010. The first is included because the fiscal data included in the 2008 PECs differ substantially from those expected a year earlier for that year, by crawling and affecting those of the following years; in 2009 and 2010, they are the exercises in which the effects of the crisis are more noticeable. The analysis has not been extended to years after 2010 because, on the one hand, the countries themselves do not contribute information for some variables in the Plans presented in 2008/09 and, on the other, due to the uncertainties that exist regarding the evolution of the crisis and consequently on the macroeconomic forecasts themselves. The information is presented in two tables. Table 4 focuses on the budget balances and analyzes the differences between the Programs presented in 2008 and those one year earlier (columns 1, 2 and 3). The analysis is done from three different perspectives:

Differences explained by the ratios of Revenue / GDP and Expenditure / GDP, columns 4 and 5.

Differences explained by the primary component of the budgets or by the part corresponding to interest; columns 6 and 7.

Differences explained by the structural balance compared to those explained by the cyclical component. Columns 8 and 9

In addition, three other columns are added (numbers 10, 11 and 12), which present respectively the evolution of GDP, income and public expenditure individually, ie, without relativizing the last two with respect to the deficit (which they are columns 4 and 5). This view is convenient because in the calculation of the variations of the ratios of the columns

Conclusions and perspectives

Conclusions

The extreme aggressiveness of the crisis has bet all agree. Possibly for the first time since the creation of the European Union, there is little disagreement about the diagnosis of the economic situation, about the objectives to be achieved - regardless of the political profile of the governments - nor about the means-ends relationship, with a generalized consensus around the preference for spending policies versus tax policies.

It could be said that the Stability and Growth Pact is going through its real test of fire with the current economic crisis. In the upward phase of the economic cycle, progress towards fiscal stability was widespread; but when the main countries of the Union went through difficulties (France and Germany in 2003) the answer consisted in the modification of the Pact to avoid the imposition of sanctions.

It remains to be seen if in its current formulation, the PEC will be able to digest the notable deterioration that the public accounts of practically all the countries of the Union are experiencing or, if on the contrary, a new reformulation of the same that could lead to it will be necessary, in the limit, to a structural change in the "governance" of fiscal policy from the perspective of coordination within the EU framework, with the search for new instruments.

The forecasts included in the PECs presented at the end of 2008 (or in some cases, at the beginning of 2009) differ markedly from those contained in the PECs of a year earlier. However, the perspectives of the reports of the international organizations and the Commission itself soon made them obsolete, as shown in Table 621.

The 2005 reform of the PEC, especially the modifications of the corrective side, are allowing the countries of the Union to apply highly expansive fiscal policies that, although they contravene the letter of the Pact, do not have the punitive consequences derived from the opening of an Excessive Deficit Procedure that contained the first version. The Commission itself assumed in its communication to the Board in November 2008 that corrective actions should be adopted in a manner consistent with the economic recovery framework.

The distribution of the impact on the public deficit between automatic stabilizers and discretionary policies varies among countries. The size of the public sector in the economy of each country as well as the productive structure itself generally determine the countercyclical weight of the stabilizers. In turn, its importance limits the margin of maneuver available to governments for discretionary fiscal policies.

In the deterioration of the gross public debt have incidence, in addition to the successive budget deficits, the extrabudgetary actions of governments aimed at sustaining national financial systems, and the granting of loans to companies. These obligations (some of a contingent nature) sometimes have, as in Germany and Italy, an even greater relevance than budgetary ones.

It reveals a problem, sometimes denounced, related to the credibility of the data provided by the countries in their Stability Programs. Once, the opening of the Excessive Deficit Procedure has been avoided because the data provided by the country did not show it, and later, with the definitive data, the existence of a deficit higher than 3% was detected. In the Spanish case, it is even possible that the PEC presented by the Government at the end of 2007 was conditioned by the proximity of the general elections²³.

Fiscal perspectives

In application of Art. 104 of the Treaty, the Council of the European Union has currently opened the Procedure for Excessive Deficit in many countries. In all but one (Hungary) the beginning is linked to the economic crisis: the United Kingdom in July 2008 and Romania, Lithuania, Malta, France, Latvia, Ireland, Greece and Spain throughout 2009.

Notwithstanding the environment recessive, the decision of the Council on the opening of the procedure considers in all cases that these deficits on the reference values are neither exceptional nor of a temporary nature, nor do the so-called "relevant factors" (see footnote 6)., that could justify them. The dates set for the correction of imbalances range from 2010 for Malta to 2013 for Ireland and the United Kingdom, while other countries such as France or Spain have until 2012 as the deadline. Note that these are exercises in which it is considered that once past the worst of the crisis (the biennium 2009-2010), public finances have been able to recover 24.

In its 2009 Spring Economic Forecasts, the Commission estimates a further deterioration in public finances in 2009 and 2010. The expected deficit for the EU as a whole in 2009 is more than double that of 2008: 6% against the 2.8% (5.3% against 1.9% for the euro zone), and considerably worse than the Forecasts of

23 In order to ensure that the information provided by the States is homogeneous and therefore comparable, Eurostat is preparing new methodological recommendations on the accounting record of the actions of governments. See the article in the Monthly Bulletin of the ECB of July 2009 already mentioned.

24 After the preparation of this work (January 2010) the problems related to the accuracy of the information presented by Greece over the last few years begin to be made public, which, once revised, could lead to certain values -especially those related to the deficit public- much more negative than those presented so far.

Commission for autumn 2008. For 2010, the expected deficit will even increase further: 7% in the Union, and 6.5% in the euro25 zone.

The deterioration of the public accounts indicators is not only a consequence of the expansive budgets, but also of the effect of the decrease in GDP (-4.0% in 2009 and an additional -0.1% in 2010, both for the EU as for the euro zone), which affects the denominator of the ratios. That is the reason why, after forecasting that public spending in the EU will be 51.1% of GDP in 2010, compared to 45.7% in 2007, not only are the higher social spending and social security plans fiscal stimulus, but also expected reductions in GDP.

In terms of income, the expectation is that they will slightly reduce their weight in GDP. In this case, the low incidence (in the ratio, not in the volume of income, which does suffer a considerable decline), compared with the ratio corresponding to expenses, is due to the fact that the GDP elasticity of income in the EU is around 1 (see table in section 4); it also influences that their movements are in the same direction as the GDP (positive elasticity); that is to say, a reduction of 1% in the GDP in the member countries of the EU originates a decrease of similar amount in the public revenues, with what the ratio will hardly change.

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Corruption, Impunity and the Economic and Social effect that caused the Mexican state

Corrupcion, Impunidad y el Efecto Economico y Social que le causan al estado Mexicano

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Abstract

Corruption and impunity are a problem That Affects the moral and human rights of people, social welfare, This has Caused an immeasurable decomposition to the government apparatus and has Become a social concern, since it is the MOST financial damage Important That the nation has today, the amount That Represents corruption is \$ 340,000,000,000.00 (three hundred and forty thousand million pesos) Annually, so it must decrease putrefaction up to 70 percent and impunity in 90 percent short and medium term, punishing corrupt Officials and employees, Applying the administrative procedure of execution With the purpose of Recovering the amount of damages and losses to the That Caused These public treasury and society in general Increasing the budget of social expenditures and using alternate through an external Control Means figure created by the same ma society With the support of all its members and Independently With autonomy and own resources, outside The entire bureaucratic apparatus of the state.

Corruption, Impunity, Effects, Mexican State

Resumen

La corrupción y la impunidad son un problema que afecta a la moral y a los derechos humanos de las personas, al bienestar social, esto ha provocado una inmensurable descomposición al aparato gubernamental y se ha convertido en un preocupación social, ya que es el daño financiero más importante que tiene la nación actualmente, la cantidad que representa la corrupción es de \$340,000,000,000.00 (trescientos cuarenta mil millones de pesos) anualmente, por lo se debe disminuir la putrefacción hasta un 70 por ciento y la impunidad en 90 por ciento al corto y al mediano plazo, castigando a los funcionarios y empleados corruptos, aplicándoles el procedimiento administrativo de ejecución con la finalidad de recuperar el importe de los daños y perjuicios que estos le ocasionaron a la hacienda pública y la sociedad en general, aumentando el presupuesto de los gastos sociales y utilizando medios de control alternos a través de una figura externa creada por la misma sociedad con el apoyo de todos sus integrantes de manera independiente y con autonomía y recursos propios, ajena a todo el aparato burocrático del estado.

Corrupción, Impunidad, Efectos, Estado Mexicano

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Introduction

Corruption, impunity and lack of enforcement of ordenadoras and sanctioning the illegal acts to comment bureaucrats that integrate different areas or departments of the Executive, Legislative and Judiciary rules have generated a huge breakdown the functioning of the Mexican political system, and in that sense, we can say with all opportunity that administrative acts were conducted improper and unlawful manner and that usually form wealth and an unconscionable power in most situations of rulers, as the public servant usually gets juicy profits unsustainably damaging to public finances and the treasury coffers of our Mexican State is all levels, and particularly the Mexican people to stop receiving social benefits in terms of infrastructure works and utilities.

Corruption is a major problem affects directly and indirectly to the values, morals and human rights of individuals, it tends to develop in an atmosphere of disgust, anger and helplessness before the violations comment to the laws, violating the basic rights of members a society which seeks at all times social welfare, respect and peace through compliance with the rules governing our country, always seeking the protection of the heritage of the Mexican State.

The decomposition of the government apparatus has become a social concern and financial damage for the entire population of this beautiful nation, since most of the governed do not believe in the Mexican political system, nor believe in acts and PROMESAN made by governments at all levels, these individuals always deceive care with wiles and seek to make the most of their lucrative business made through unlawful acts, in order to cover favors and political debts that are created during the campaign, without Importers and damage and injury they cause to the already worn Mexican society.

That's why you should create an autonomous and independent body of the three powers that be integrated by people outside these legal capacity and its own assets, whose constituents have the proper training and knowledge of control and enforcement, applying the subjective right of strict and full weight so that the rule gives the operator.

Without privileges of any kind, sanctioning firmly and decisively each of wrongdoing committed by our public servants, placing them in the knowledge of all governed for these know the misconduct that made the public servant to the individual again not commit acts of corruption that so incalculable damage to the Mexican state.

Justification

This research which effects are included all those who look and feel affected or injured their human rights, social benefits and programs by the Mexican State since forgone the amount and the help of those national assets, the result of the damage and injury that mostly are caused by corruption, impunity and lack of application of the rule to administrative acts that made the bureaucrats that integrate different areas or departments of the Executive, Legislative and Judicial into the coffers of the Federal Treasury according to data from the Bank Mexico, the Organization of American States and Transparency International and representing 9% of gross domestic product according to the page Verified and journalistic site Economist amount represents \$ 340,000,000,000.00 ie the amount to the amount of three hundred forty billion pesos annualized way, and if it were divided and amount by the total of 119,938,473 people pointing the INEGI on its website, or representing an amount of \$ 2,834.79 two thousand eight hundred and thirty-four pesos and 79 cents, are the United Mexican States at number 30 of 180 countries of Transparency International, including Mexico's under Honduras and Iraq, which quite simply are in a very worrying situation of how other countries see us globally, besides we are the second place worldwide in impunity according to Forbes magazine.

As we can see in this document the level of corruption is very high and impunity is in second place at the international level, the question is how would decrease by 70 percent corruption, and 90 percent impunity in our country?

Problem

The problem currently facing Mexican society is that people are no longer willing to pay \$ 340,000,000,000.00 three hundred forty billion pesos, or \$ 17,000,000,000.00 million representing the cancer of corruption and impunity, the community is tired, battered and therefore very devastated blackmail committed by our leaders across the board, as well as administrative actions and acts performed by the Mexican state public officials who represent it. (appointment)

It is known by every one of the members of the community, that corruption takes place daily incessantly by employees of the various powers, violating irrationally legal rules, always seeking impunity and the non-application of laws acts of decomposition were performed by his own friends and colleagues who manage, direct, contralan, review and judge the acts performed bureaucrats, putting aside the application of law, as well as damages that They cause the Mexican state, its people and their heritage as they cease to apply social assistance programs in public works and infrastructure to the detriment of the most needy and vulnerable classes of this country.

As we can see in this document the level of corruption is very high and impunity is in second place at the international level, the question is how can decrease by 70 percent corruption, and 90 percent impunity in our country?

Hypothesis

It shall be reduced by 70 percent corruption, and 90 percent impunity with increasing level of education, discipline and values to school with the strict application of the rules, with amendments to secondary legislation with the apartidista creation of the supervisory bodies of internal and external control, provided they have real autonomy and resources, which are managed by the company itself and it's own organs which can punish and apply the procedure administrative enforcement without involving the courts for implementation, and removal of jurisdiction and establishment of impunity.

By applying penalties watchdogs and severe punishments without distinction charges, color or parties representing many of the corrupt public servants and others who would disrupt and damage to the Mexican State.

Objectives

General Purpose

Morbi mattis ipsum maximus, id rutrum rhoncus enim quis. Maecenas sed nisl euismod. Mauris convallis gravida metus, vel varius turpis volutpat et. Proin sed lacus nisl hendrerit mollis, vel nibh pharetra maximus.

Specific objectives

Creating elements and mechanisms to establish a similar control apparatus Therefore, allowing:

- Immediately reduce acts of corruption and impunity through raising the level of education, discipline and values to schoolchildren in the study center, strict supervision and in accordance with the law of the organs of internal control and external which they are composed of members of society itself.
- **Analyze the reduction in the amount \$ 340,000,000,000.00 three hundred forty billion pesos generated by corruption and impunity just \$ 68,000,000,000.00 during the first three years, reaching only the amount of 30,000,000,000.00 in the fourth and fifth year of its application with the strict application of the law so that nobody goes unpunished before it.**
- **Propose immediate punishment of corrupt officials and employees** who says illegal acts, applying the law in a particular way and initiating the administrative procedure for implementing autonomous control bodies will in order to recover the amount of damages that these CAUSE to the federal treasury and society in particular.
- **Restore the credibility of the governed short term,** On labor and administrative acts undertaken by government agencies in each and every one of its levels.

- **Increase the budget for social spending** with the savings obtained from the reduction of corruption and impunity in Mexico in the short term so that consumption of the local economy rises.

Theoretical Framework

Since the creation of man to his image made by God through his son baron named Adam, and the origin and birth of the first female decreed as Eve by the creator, which was taken by our father God through the removal of a rib on the right side of Adam's body so that the latter was not alone and form a family, however the female with deceptions and lies that used the serpent did it eat from the tree of forbidden fruit, and which in turn convince this man who loved her for both ate of the forbidden fruit that existed in the earthly paradise, it was well as corruption and decay of the world was born, since from the moment when the first settlers of the universe made improper acts and prohibited led to beginning the emergence of unfair and covert actions, it is from that point that we note the emergence of corruption in the world and the principle of corruption and impunity for acts we perform human beings for the sole purpose of hiding their deeds.

Early historians trace to corruption annually ancient Mesopotamia in 1500 BC, when establishing an economic relationship with a mighty was no different from other social and commercial transactions and was an established to establish peaceful relations, and as noted Carlo Alberto Brioschi, author of a Brief history of corruption (Taurus), slightly to the year 1100 BC, which was ruled by Ramses IX, in the land of Egypt, which was reported for the first time official for Peser, by document public which stated the dirty business of performing another official who had been associated with a gang of grave robbers to plunder.

In 324 BC, Demosthenes Greek character of birth and one of the most relevant speakers in history and an Athenian important politician at the time, was accused of having taken over various sums deposited in the Acropolis by the treasurer of Alexander, the same I happened to the Athenian politician and orator Pericles name, commonly known as the incorruptible, who was accused of having speculated on the construction of the Parthenon.

With the birth of Jesus as Redeemer and Savior of the world, who pointed out that human beings make thousands of atrocities, he said that every child of God had the right to repent and to seek to convince their neighbors to also do so, however, Romans did not believe in him, instead mocked, judged him crazy, looking at all destroy because they were creating problems of belief and power in society, I went well, with the sale of Jesus for the amount of 30 silver coins to members of the Sanhedrin by apostle Judas Iscariot, as supreme decision making body of the Jews and trigger the crucifixion and death of the son of God, has served as a reflection on all Catholics of the world to show them that since that time corruption existed, deceit and betrayal.

Teacher Sabino Perea Yébenes, professor at the University of Murcia, who has published a book entitled Corruption in the Roman World, edited by Academician Gonzalo Bravo "Signifer" he said in his work that senior officials were closely watched by the by the Romans, they expressed that to reach the summit of power is more important for a citizen was the honor that the candidate had to have curriculum very outstanding, having held positions, have a supreme education and come from a good family but also had to have great heritage and a bond at the beginning of the mandate, give the bills when his term ended, and if he had enriched the political or public servant, you had to return everything and he charged the suitor with the guarantee in case of embezzlement of state.

In the Middle Ages, the heyday of feudal lords was a breeding ground for vexatious and improper practices at that time had already done some forms of corruption that were permissible, some of them just because they are not charged authentic taxes. At that stage the sins of the Middle Ages the arrival of the Catholic religion imposed an important moral change. Robar became a sin, but at the same time with the confession was possible to make a tabula rasa (clean slate), triggering a long series of abuses. "Christianity, preaching the spirit of sacrifice and renunciation of all vanity, introduces instead laziness, poverty, neglect; in short, the destruction of the arts," Diderot wrote in his Encyclopedia (by the way, do not forget that, according to the Bible,

In the thirteenth century during the reign of Philip II King of France, fierce tax his subjects forcing them to make excessive donations were imposed, that would end in their private coffers. In the same period Dante Alighieri writer of Italian origin placed the corrupt in hell, but was also accused of embezzlement and convicted of receiving money in exchange for the election of the new priests and accepting illegal percentages issuing orders and licensing officials from the municipality, he was sentenced to exile that would last the rest of his life he lived in Verona, Padua, Rimini, Lucca and finally Ravenna, city where was guest of Guido Novello Polenta and where he remained until his death.

The papacy Borgia, also known as Borja in its original name, are a European family of Spanish origin that began a reign of three popes from 1455 to 1655, and came to have great prominence during the Renaissance as papal family and therefore deserves a separate chapter, and at that time corruption seemed a lesser evil as Machiavelli wrote in his book prince which stated: the greatness of the crimes erase the shame of having committed, the ruler must have serious skill, intuition and tenacity and ability to overcome obstacles and move as the wind blows, you must be skilled in deception and must not have virtues, only aparentarlas.

During the sixteenth and eighteenth centuries the Spain of Lerma spread like an oil slick in Spain, however, Matthew German and January author of the picaresque novel Guzman, tells how all bought positions with the sole purpose to take advantage of them. And corruption was a cancer that is taking most of the population. Alfredo Alvar, a professor and researcher at the Higher Council for Scientific Research (CSIC) and author of the Duke of Lerma, corruption and demoralization in seventeenth-century Spain, the mechanisms of corruption are universal, but in Spain it is celebrated as the picaresque Spanish heritage. Accepting corruption is a cultural construction and unfortunately,

Louis XIV the Sun King of France, is one of the most important characters of absolutism and history, the sovereign recognized that no governor who does not commit any injustice soldier who live dissolute way, lord of lands that do not act as tyrant. Even the most honest official corrupt left, unable to go against.

During the French Revolution, with the arrival of Bonaparte regime followed the trail of corruption of the former monarchy, Napoleon used to tell his ministers who was granted steal some, if efficiently-administer their property. As can be seen in consultations and appointments of this writing they accepted corruption as a sine qua non for the achievement of its purposes.

Undoubtedly, the most corrupt of all was Talleyrand according to the Catholic Church, as it was sent without priestly vocation to the Catholic priesthood and bishopric status for his aristocratic family, he ignored the Christian standards through its hedonistic trend and was excommunicated by the pope for his support of the French Revolution in its phase under the ecclesiastical institution sympathy for the French emperor Napoleon said of him that was "the man who has stolen the world.

With the arrival of capitalism and the industrial revolution increased trade relations and at the same time, illegal practices, in Paris the money ran rivers and corrupted all in the gambling fever and speculation. Money is the necessary fertilizer for great works, approaching peoples and peaceful land. In this period, it was assumed that the arrival of a new social class in power could bring greater transparency and avoid past abuses perpetrated by the nobility, but the reality is that neither the enlightened bourgeoisie was able to avoid the temptation to use politics for personal enrichment.

In the twentieth century, with the advent of totalitarianism and capitalism to its highest level it not has done nothing but strengthen the criminal practices of the rulers. However, with fascism and communism corruption it became part of the functioning of the state.

But even Democrats states, not fought corruption with cangrena of capitalism. Winston Churchill said that "a minimum of corruption serves as a lubricant beneficial to the operation of the machine of democracy", referring to the Churchill colonies cynically summed up the expansionist policy categorically further pointed that: "all world history is summed up in the fact that, when nations are strong, are not always fair, and when they want to be fair, are no longer strong, "this is one of his famous quotes of Churchill.

According to journalist Raúl Pérez Espejel in his article called the origin and path of corruption in Mexico, it says that it is a corrosive social phenomenon that arises imperceptibly in the family. At the same time as parents take protectionist attitudes, and that under any circumstance or reason justify the actions of their children, failing to fulfill its obligations and its actions becoming corrupt facts that have destroyed the rule of law in the country.

Corruption manages to transcend national borders, with the discovery of a series of corrupt acts generated between nations. Once the UN, OECD, IMF, among others, posed this problem as a central theme of their struggle in the "Global South" reverberated in the requirements to this geographical area. Therefore,

In the troubled waters of the Mexican Revolution many humble fishermen became millionaires in the town of Mexico City, the promissory National Agricultural Credit Bank which was founded in 1926, distorted his vocation and ruined their finances by providing unrecoverable loans please general as Escobar, Amaro, Valenzuela and especially Obregon. But the agrarian reform cardenista largely reversed the sack of the few economic resources that had the Mexican state these facts as a result of institutional corruption stage. Modern corruption in Mexico is meeting these days half a century.

The graduates created, these preparations university, those civil suits and ties, they sat on their public positions, they began serving diligently to private business. The catalog was broad, the minister established a company at inflated prices to supply the requirements of its own Secretariat; from power distribution monopolies fuel and transport is encouraged; huge fortunes were made through monetary and real estate speculation.

It was during the six years (1946-1952) of President Miguel Aleman Valdes when government corruption was institutionalized in the country. Numerous infrastructure projects that were built during his tenure, boosted this harmful social phenomenon that has now reached a gigantic dimension.

In 1952, the very excessiveness of graduates created its antidote. Ruiz Cortines exercised an honest and efficient administration which although not criminally punished rogues or established institutional dikes against corruption and returned to the precedent of self-restraint and consolidated respectful separation between the Presidency and the Treasury and the Bank of Mexico. Corruption grew during the time of bohemian Lopez Mateos and tended to be limited somewhat in the austere Diaz Ordaz, but still showed its true face. In a country growing nearly 10 percent annually with 2 percent inflation, corruption seemed a "natural lubricating system."

With Echeverría stage of economists in power scholarships in American and fully prepared to serve the country by destroying its economy and charging millions of dollars for universities demolition work was inaugurated. With the expansion of the sector corruption scale change. Why the motto of Miguel de la Madrid on "moral renewal" won him candidacy with a massive vote. It was time to act legally against former presidents and open up the political system, but De la Madrid took the shy option of returning to the example of Ruiz Cortines immune and leave full of money. It was not enough, it required nothing less than a change in the political contract of Mexico, Gabriel Zaid was formulated in 1986 in his essay, "The private ownership of public office".

The reality in Mexico is that corruption erupted in the eighties with Carlos Salinas de Gortari, the National Solidarity Program (Pronasol), launched the day after his inauguration acted as a driver of government corruption by discretion as managed 680,000,000.00 six hundred eighty million dollars at the beginning of 1989, the project was expanded to more than 2,500,000,000.00 in 2500 million dollars, in order to combat poverty that never came, could I having freed us from the shameful ends corruption we now know, an excessive increase of three hundred sixty-seven percent, total investment of Pronasol from 1988 to 1993 was 12,000,000,000.00 twelve billion dollars for many historians was the corrupt sale of public enterprises to the private sector, leaving the country in a total bankruptcy and technically embezzled outsized and without any restriction.

Ernesto Zedillo Ponce de León endorsed the bank fraud and manipulated the sale of Banamex, who next to the current president of the Organization for Economic Co-operation and Development (OECD), Jose Angel Gurria Ordonez, is primarily responsible for the huge public debt fobaproa (Fobaproa), whose value will be paid by all Mexicans, says Gabriel Reyes Orona.

Research Methodology

To carry out our research and development of our hypothesis should conduct a study of substance and form on corruption and impunity in our country and damage and injury representing society, an inquiry into depth on leading bureaucrats to commit illegal acts and actions that lead to the detriment of national wealth and benefit only a few people and the vast majority are not punished by the authority, failing to apply resources that are implored by the classes more unprotected.

Out would have to take a direct consultation with the members of society so that they can not express their views on corruption and impunity within the Mexican state and because the absolute rejection of acts performed bureaucrats who make up the Executive, Legislative and Judicial, and that mostly affect social, fundamental and human rights of the people who live in this society.

We will look at all times variables and actions that have most affected the Mexican state, likewise be analyzed particularly the actions and the financial amount that broke the country, seeking at all times the actual decrease by up to 70 percent corruption, and 90 percent impunity for acts performed bureaucrats who make up the Executive, Legislative and Judiciary, with applying strict standards and with all the weight of the lay, with the creation of organs internal and external auditors administered by the company itself control so without granting any benefits to government institutions who commit acts of impunity to the detriment of the heritage of the state, in order that these government offices to grant security and tranquility governed.

We will carry out a descriptive study of some of the facts that have been marked in history for Mexican society and have been the fruit of lucrative business for some corrupt public servants, and have been the spearhead for hatred and the glut of society.

Type of Research

The research that was applied to carry out this inquiry is descriptive, and is based on the following:

- a) A review of the literature on the subject.
- b) Identifying and defining the problem through a question.
- c) In formulating a hypothesis made through a question on the issue.
- d) In deducing its consequences and definition of variables.
- e) In the construction of an experimental plan that represents all elements and conclusions.

Theoretical Methods

Proin facilisis mollis rutrum. Vestibulum malesuada condimentum posuere. Nullam mi erat, id tristique varius eu, blandit et arcu. Maecenas nisi tortor, et congue tincidunt at, aliquam nec elit. Proin sagittis augue turpis, eget velit finibus facilisis et.

Results

The end result of the investigation is provided by this document using an investigative research through the examination of literatures and various sources on the network, and according to the hypothesis that was raised as well as data collection and reporting allow us to conclude the following:

1. Corruption is a natural means of substance and living the best way to cancel it is through transparency of cars authority in accordance with the rules and principles that make the laws.

2. Corruption and impunity have always been the shadow of human beings and which can never be eliminated, but that somehow man is able to live with it without increasing it.
3. That corruption is a social cancer that destroys the mutual coffers of public finances and produces a throwback to Mexican society, in each financial ceiling for which it is intended the federal budget.
4. Actually, if you can decrease the percentage of corruption by up to 70 percent corruption and 90 percent impunity, raising the level of education, discipline and values to school.
5. Which can decrease the percentage of corruption by up to 70 percent corruption and 90 percent impunity through strict enforcement and compliance with the law of the supervisory bodies as long as they are composed of members of one's own society.
6. It should be used vigorously by law, applying cruel and atrocious punishments to corrupt officials and employees who says illegal acts, applying administrative enforcement proceedings by the competent authorities, in order to recover the amount of damages and CAUSE damages these to the federal treasury and society in particular.
7. You can restore the credibility of the governed as long as it is proved with facts that effectively punished with an iron fist and imperiously corrupt officials and employees who fail to perform their actions according to law.
8. You can increase the budget for social spending with the savings obtained from the reduction of corruption and impunity in Mexico, in the short term and long term so that the consumption of the local economy rises.

Conclusions

With this research we can conclude that corruption is a natural subsistence and inherent for some people means, be mentioned that for some individuals is part of their training and integrity, that a good or bad education and family values is not limited, which is used for all mankind through mortal sin, which is carried out by treatment or negotiations even if they do not represent financial amounts, for example the father tells the boy you buy your cell phone if you get good grades, when in fact it is an obligation of child study without petitioning for an object to tutor, plain and simple corruption has been and will be a means to manipulate every human being.

However, we must not overlook that corruption will exist while not punish the individuals who made, and sense corruption is always two people, while impunity can be one or more persons, protection is shade is always impunity, many authors have pointed out that corruption that stigma that continues, and personally I fully agree because as noted earlier in this instrument born with the origin of human beings.

The most lethal way to reduce corruption is not eradicated, but to eliminate impunity, and this will be achieved only and exclusively through education, to penetrate into the brain of the student to be honest and upright in his actions, to point father and housewife, the brothers that our country increasingly grows less in their economic status worldwide and increasing every day the level of corruption and impunity according to Transparency International, and it's time use the use of digital electronic media, radio, television, internet works to make good comments, uncovering the corrupt bureaucrats, this with sole purpose of trying to eradicate impunity and corruption after. To raise awareness in society about the importance of reporting acts of corruption committed by public servants and their accomplices to the detriment of the Mexican state, in order that the illegal actions of bureaucrats are punished.

From my point of view the only body capable of applying a real punishment and reparation of harm to the public herario is through an external control body control is composed of individuals of the same society who do not have any interest in life state public, this would allow its credibility and would give certainty and security for its actions so that the amount of corruption in Mexico is equivalent to the amount of \$ 340,000,000,000.00 is diminished.

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Plant for export regulations of fresh mango costa grande region of Guerrero to United States

Normatividad fitosanitaria para la exportación de mango fresco de la región costa grande de Guerrero a estados Unidos de América

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Abstract

Objective: Inform handle exporters in the Costa Grande region of Guerrero of the Phytosanitary Regulations of the Fresh Mango Export Program to the United States of America. **Methodology:** Approach: Qualitative, Inductive Method, Research Type: Documentary (Argumentative), **Contribution:** The deterioration of prices of coconut cultivation During the period of 1969-1989 (Support and Services to Agricultural Marketing [ASERCA], 2001), influenced That some producers of the Costa Grande of the state of Guerrero, look for alternatives in the planting of other crops more profitable That They Considered. This is the case of the handle crop, effected re Which has a commercial dynamism in the regional, national and international spheres, for more than a decade (1989-1994) (ASERCA, 1996), it is commercialized in natural way and processed in: juices, nectars, Concentrates, jams, syrup, dehydrated and frozen (Network for Sustainable Development of Mexico, AC [RDS AC], 2003). In order to Ensure That Mango producers in the state of Guerrero, in the producers Specifically Costa Grande region of Guerrero, enter the international trade in fresh and Natural Mangoes, They require a hydrothermal treatment With Packing Company, Which combats the fly. the fruit, phytosanitary requirement, Among other requirements to be met for the export of fresh mango, for Which They must be constituted ACCORDING TO the regimes established in the Law of Agricultural Societies, be competitive giving esta product an added value through the application of quality assurance systems in the Processes of production, collection and post-harvest of orchards, technical knowledge and marketing Strengthening through training and serious responsibility for the application of concepts in each of the Processes of the handle system product (SAGARPA, 2005; SAGARPA Delegation Guerrero, 2004 and RDS, AC, 2003). Every day international markets are being more demanding in terms of safety and quality of export products, as well as being properly trained in the process of exporting fresh Mexican mango, to Asian countries (Japan), Europe (France, Italy) and Americans (United States and Canada), (SAGARPA, 2007, 2010, RDS, AC, 2003 and PROSERCOCAMPECHE S/A).

Mango, Phytosanitary, Exportation

Resumen

Objetivo: Informar a exportadores del mango de la región Costa Grande de Guerrero, de la Normatividad Fitosanitaria del Programa de Exportación de Mango Fresco a Estados Unidos de América. **Metodología:** Enfoque: Cualitativo, Método Inductivo, Tipo de Investigación: Documental (Argumentativa), **Contribución:** El deterioro de los precios del cultivo del cocotero durante el período de los años 1969-1989 (Apoyos y Servicios a la Comercialización Agropecuaria [ASERCA], 2001), influyó para que algunos productores de la Costa Grande del estado de Guerrero, buscaran alternativas en la siembra de otros cultivos que consideraron más rentables. Es el caso del cultivo del mango el cual ha reflejado un dinamismo comercial en el ámbito regional, nacional e internacional, desde hace más de una década (1989-1994) (ASERCA, 1996), se comercializa en forma natural y procesado en: jugos, néctares, concentrados, mermeladas, almíbar, deshidratado y congelado (Red para el Desarrollo sostenible de México, A.C. [RDS A.C.], 2003). Para lograr que los productores de mango del estado de Guerrero, específicamente los productores de la región Costa Grande de Guerrero incursionen en el comercio internacional del mango fresco y natural, requieren de una empresa empaadora con tratamiento hidrotérmico, el cual combate la mosca de la fruta, requisito fitosanitario, entre otros requerimientos que cumplir para la exportación del mango fresco, para lo cual deben estar constituidos de acuerdo a los regímenes establecidos en la Ley de Sociedades Agrícolas, ser competitivos dando a este producto un valor agregado mediante la aplicación de los sistemas de aseguramiento de la calidad en los procesos de producción, recolección y post-cosecha de los huertos, fortaleciendo los conocimientos técnicos y de comercialización a través de la capacitación y la responsabilidad de la aplicación de los conceptos en cada uno de los procesos productivos del sistema producto mango (SAGARPA, 2005; SAGARPA Delegation Guerrero, 2004 y RDS, A.C., 2003). Cada día los mercados internacionales están siendo más exigentes en cuanto a inocuidad y calidad de los productos de exportación, así también estar debidamente capacitados en el proceso de Exportación del mango fresco mexicano, tanto a países asiáticos (Japón), europeos (Francia, Italia) y americanos (Estados Unidos y Canadá), (SAGARPA, 2007, 2010; RDS, A.C., 2003 y PROSERCOCAMPECHE S/A).

Mango, Fitosanitario, Exportación

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Introduction

Deteriorating prices coconut cultivation during the years 1969-1989 (Support Services for Agricultural Marketing [ASERCA], 2001), influenced to some producers in the Costa Grande of Guerrero state, seek alternatives the planting of other crops considered more profitable. In the case of mango cultivation which reflected a commercial dynamism in the regional, national and international level for over a decade (1989-1994) (ASERCA, 1996).

It is available in natural and processed in: juices, nectars, concentrates, jams, syrup, dehydrated and frozen (Network for Sustainable Development of Mexico, AC [RDS AC], 2003). The mango is the fruit of bright colors ranging from green, yellow and red chapeo and its aromatic scent, it is being included in the diet of consumers in North American countries, Europe and Asia; so these markets are very attractive for marketing (commercial and economic information for the agricultural sector [NFOASERCA], 1996 and Commercial Services Promotora de Campeche state [PROSERCO Campeche] S / A). Mango varieties grown in our country and have higher demand in the international market are the red varieties Haden, Kent, Tommy Atkins; green variety, Keitt and yellow variety: Ataúlfo which in 2003 was given the designation of origin (soconusco area) of the state of Chiapas,

Research Background

Mexican country for more than 30 years maintained the lead in the export of fresh mango in the world (FAO, 2004). In 2007, Mexican exports of fresh mango was for a 82.36% market United States, Canada 13.63%, 2.38% and 1.63% Japan European countries and Australia. Among the main competitors of Mexico to markets in the United States are the countries of Latin America: Peru, Ecuador, Costa Rica, Guatemala, Colombia, Nicaragua and Brazil, so it would be advisable to attend other international markets in Europe and Asia and be unaffected by the oversaturation of the fruit supply in the US market (Zarazúa and Ponce, 2005).

Fresh mango export quality packing companies must comply with the requirements of hydrothermal treatment, which combats the fruit fly, phytosanitary requirement that must be met for the export of fresh mango, achieving competitiveness by giving this product an added value through the application of quality assurance systems in the processes of production, harvesting and post-harvest of orchards, strengthening technical knowledge and marketing through training and serious responsibility for the application of the concepts in each one of the production processes of the mango product system (SAGARPA, 2017, SAGARPA Delegación Guerrero, 2004 and RDS, AC, 2003).

Every day international markets are being more demanding in terms of safety and quality of export products, as well as being properly trained in the process of exporting fresh Mexican mango, to Asian countries (Japan), Europe (France, Italy) and Americans (United States and Canada), (SAGARPA, 2007, 2010, RDS, AC, 2003 and PROSERCO Campeche S / A).

Producers are intended to constitute an integrated distribution channel while being Producers, packers and exporters, cutting distribution channels, selling directly to wholesale intermediaries and retailer chains abroad, because this product has a presence in the market international through other intermediaries outside the state of Guerrero, such as the states of Michoacán and Jalisco (RDS, AC, 2003).

Great are the efforts made by various government agencies such as the ProMéxico trust, in charge of the promotion of Mexican products abroad, under the Ministry of Economy; Through its representatives (agencies) abroad, they identify market niches for fresh Mexican mango consumption, providing advice in logistics (transportation, freight, merchandise insurance), documentation for export (invoice, certificate of origin , international phytosanitary certificate, shipping list, packing list, petition, etc.), as well as the accompaniment in the conclusion of contracts (negotiations, terms of sale international trade), thus allowing the income of foreign currency for our country, with the optimal use of the conclusion of Free Trade Agreements and Economic Complementation Agreements in order to make use of tariff benefits and access conditions.

In this way fresh mango producers will have the ability to benefit from feasible and viable productive projects and obtain financing from the various programs of the federal government (SAGARPA and SE) to facilitate the establishment, equipment and certification of export companies of fresh mango on the Costa Grande de Guerrero.

In the year 2005, Mexico manages to be the fifth producer of mango worldwide; however, India has the leadership in this important agricultural activity since 1961 (Food and Agriculture Organization of the United Nations [FAO], 2005). The main producers are India, China, Thailand, Pakistan, followed by our country and Indonesia. Together, these six nations generate three out of every four tons of the fruit worldwide "(Servicio de Información Agropecuaria y Pesquera [SIAP], 2011).

For the year 2016, Mexico continues in the fifth place as a world producer of mango: "one in every twenty mangoes consumed in the world is Mexican, with approximately 1 million 451 thousand 890 tons, well below the India that produces the 40% of this total fruit, occupying the first place with just over 18 million 431 thousand 330 tons. On the other hand, Mexico is positioned as the main exported worldwide with 369 thousand 300 tons, while India ranks second with 193 thousand tons, The Mexican mango is sent to approximately 28 countries, goes to the Russian markets, American, Canadian, Japanese and Spanish, the countries that continue to excel are the United States and Canada, since they acquire together 98% of the imports made.

Our commercial partners, EU and Canada, import from our country 66.41% and 64.86%, respectively, of the total of what their domestic market demands. Another important destination is the Japanese Market that satisfies almost 47.66% of its demand with mangoes grown in Mexico. To achieve quality standards, we have to invest in technology and in this case the mango producers have done it and have done it very well, of the 193,343 hectares sown in 2016, 61.64% of the surface is mechanized, from its total 83.25% has technology applied to plant health, data obtained from the State Delegations of the Ministry of Agriculture, Livestock, Rural Development, Fisheries and Food (SAGARPA, 2017).

The SIAP (2018) published the following:

The mango is grown in 23 entities, in an area of 201,464.38 hectares planted in 2017, it is noted that 59.44% of the territory planted with this crop had technical assistance with better results, leading them to improve their yields, 0.08% was made by mode of drip irrigation, 0.02% by severity mode, 45.66% was by another type of irrigation and the rest was temporary, (SIAP, 2018). The current situation, with the upward trend of world consumption, shows great dividends for our producers and our country in general.

Problem research

Being the Costa Grande region, which has the largest area sown with mango cultivation in the State of Guerrero: 25,522.74 hectares (SAGARPA-SIAP, 2017), it also has the best climatic and pedological conditions in the world for the adaptation of this cultivation, achieving harvests from January to October uninterruptedly; the region is immersed in the commercial phenomenon of fresh mango that is occurring through several packers since the 90s, primarily in the municipalities of Tecpan de Galeana (San Luis San Pedro, San Luis La Loma, El Llano) and Benito Juárez (San Jerónimo de Juárez), Gro., Being the center of the mango trade in the mentioned region. Intermediaries come to acquire this product in flower (rent of orchards) and / or in fruit, from Mexico, D.F., the states of Michoacán, Morelos, Puebla, Querétaro, Guanajuato, and Jalisco; having like final destiny the markets of the center and north of the country and of the foreign market as they are the United States of America, Canada, Japan, and some countries of Europe, entering currencies to other states of the Mexican Republic. (INFOASERCA, 1996, RDS, A.C. 2003 and SAGARPA Delegación Guerrero, 2004).

Given this described context it is palpable that currently the Costa Grande de Guerrero region, although it has started through a single company, directly exports the certified mango to the various countries that demand this precious fresh fruit, which is insufficient.

The regions Tierra Caliente and Costa Chica advance us in international business, the first region exports fresh mango to the United States under the company "Unión de Productores de Mangos Calentanos, SA" (Representative Ing. José Trinidad Baena Urioles), the second region of the Costa Chica region exports fresh mango to the United States under the name "Mangueros del Sur, SPR de R.L de C.V. "(Representative Ing. Oscar Sotelo Salgado). (Inter-American Institute for Cooperation on Agriculture [IICA] and the National Coordinator of Foundations Produce [COFUPRO], 2010).

Despite the different federal programs such as Promoagro, International Fairs (SAGARPA) and Exportable Offer (SE), the Costa Grande de Guerrero, only has an export company (Magro) that ventures into the international trade of fresh mango.

Previously in the Costa Grande de Guerrero, had tried to export, highlighting the city of Petatlán. For 8 years (1979-1986) Mr. Ángel Verboonen Romero boosted fresh mango exports to Mc. Allen, the United States and Europe, in those years the phytosanitary control that was carried out through the process of fumigation with methyl bromide, this product applied at a rate of 1.5 lbs / 1 000 ft³ (24.5 g / 1 m³) for two hours, at a temperature of 21 to 27 ° C is 100% effective for eliminating *Anastrepha ludens* eggs and applications in the same way, but at 2.5 lbs / 1000 ft³ (40.8 g / m³) it is 100% effective to eliminate larvae of the third stage of the same species without causing phytotoxicity in the fruits, currently the phytosanitary control is carried out by hydrothermal treatment. In 1987, Mr. Verboonen Romero dies, and his son, Mr. Benjamín Verboonen Rodríguez, continues this important commercial activity for a very short time.

At present, the mango packing plant exists, only that for twenty years it has been selling fresh mangoes in the Central de Abastos of Mexico City, where it has warehouses of its own, considerably reducing foreign exchange earnings and generating jobs (Oregon, 2008).

There is also a record of the company Manix (Mangos Ixtapa) of Zihuatanejo, Gro., Owned by Mr. Yunuén Rabadán, originally from the state of Michoacán, during the 1990s he exported fresh mangoes to Spain, Germany, Belgium, the United States and Canada (Company Sterlin Foods). Currently the company Manix does not work (Flores, A. 2008).

Social impact

The state of Guerrero has been placed first as the state with the highest production of mango: 375327.72 tons, with a value of \$ 2'055,178.53 with a planted area of 25,522-74 hectares; highlighting two mango exporting companies being Caster, located in the municipality of Iguala, and Magro, located in Tecpan de Galeana in the Costa Grande region, only these two companies export around 10 thousand tons per year and have reported between a five and 10 percent annual increase in its commercialization abroad of Mexico.

The director of the Centro Pyme Exporta Guerrero Lic. Nura Amor Mohamar Castrejón, said that mango is exported per piece and tons and in the supermarket has a cost between five and seven dollars per kilogram. Currently, "Many companies in Guerrero process the mango to give added value, such as making mango sweets and jams." He said that there is a company called "Sabro Sur" that is transforming fresh produce into jams and has a wide range of products. flavors, such as mango, coconut, tamarind, jamaica and others, but still does not export.

The trend of imports will continue to grow, in the last decade it was reported an increase of 34.75%, as already mentioned above being the main destinations United States and Canada. Regarding national demand, "Guerrero holds the first place in mango production and in the last three years production and commercialization has increased by 36 percent according to real data of the Sagarpa commercialization system", covering in its entirety that exports, data obtained from Centro Pyme Exporta Guerrero of the Secretariat of Development and Economic Development of the State.

Results

Phytosanitary Regulations related to the Mango Export Program (SAGARPA, 2011, PROSERCO CAMPECHE S / A)

1. Official Mexican Standards: NOM-023-FITO-1995 Establishing the national campaign against fruit flies and NOM-075-FITO-1997, as amended DOF: 03/20/2003 By which the requirements and specifications are established phytosanitary measures for the mobilization of host fruit of fruit flies. Each season SAGARPA and USDA, APHIS-IS sign the work plan for the treatment and certification of Mexican mangos; where the obligations and responsibilities of the actors involved in the mango agroindustry are established. There are other normative documents such as NOM-023-FITO-1995, NOM-075-FITO-1997, modified DOF: 03/20/2003; and other guidelines and circulars which are mandatory.
2. Certification: Procedure by which, it is ensured that a product, process, system or service conforms to the norms, guidelines or recommendations of organizations dedicated to national and international standardization.
3. Phytosanitary Certificate: Official document issued by the Ministry or persons approved or accredited for such purpose that verifies compliance with the phytosanitary provisions to which they subject the mobilization, import or export of plants, their products or by-products, as well as the application of quarantine treatments. .
4. Phytosanitary Certificate for National Mobilization Plant Products (CFMN): An official document issued by official personnel or verification units authorized for that purpose, which confirms compliance with phytosanitary regulations to mobilization of plants, their products or by-products .
5. Phytosanitary Certificate International (CFI): official document designed on the model of the International Plant Protection Convention IPPC and attests to the phytosanitary status of the products exported and which is issued by official authorized personnel.

Opinion verification: Document by which units verification, certification bodies and official personnel, shall show the compliance or noncompliance of phytosanitary requirements for plants, their products and by-products regulated phytosanitarly. Shipment: Number of plants, their products and by-products regulated phytosanitarly which have been verified and are mobilized under a phytosanitary certificate. These documents may cover the charges contained in a truck, trailer of one or two boxes, rail, air, ship, boat, truck, car or any other form that can be used to mobilize agricultural products.

6. Conformity assessment: Determining the degree of compliance with Mexican standards or conformity with Mexican standards, international standards or other specifications, requirements or characteristics. Includes among others, prosecutions for sampling, testing and calibration.

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* Correspondence to Author (example@example.org)
† Researcher contributing as first author.

Introduction

Text in Times New Roman No.12, single space.

General explanation of the subject and explain why it is important.

What is your added value with respect to other techniques?

Clearly focus each of its features

Clearly explain the problem to be solved and the central hypothesis.

Explanation of sections Article.

Development of headings and subheadings of the article with subsequent numbers

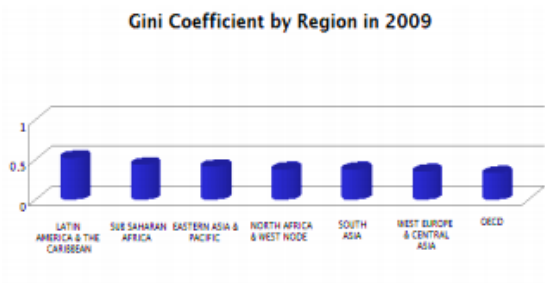
[Title No.12 in Times New Roman, single spaced and Bold]

Products in development No.12 Times New Roman, single spaced.

Including graphs, figures and tables-Editable

In the article content any graphic, table and figure should be editable formats that can change size, type and number of letter, for the purposes of edition, these must be high quality, not pixelated and should be noticeable even reducing image scale.

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Graphic 1 Title and Source (in italics).

Should not be images-everything must be editable.

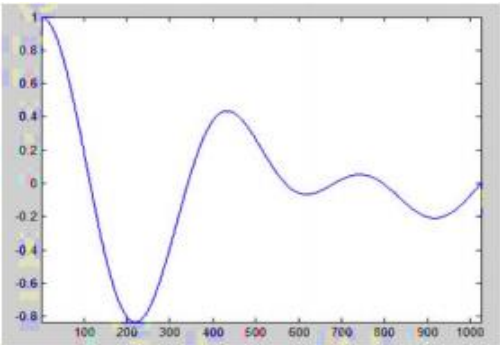


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Explanatory variable	Coefficient	Probability
Log (GDP)	2.137862	0.0110
Unemployment	0.652732	0.0004
R ² 0.281790		

Table 1 Title and Source (in italics)

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Each Article shall present separately in **3 folders**: a) Figures, b) Charts and c) Tables in .JPG format, indicating the number and sequential **Bold Title**.

For the use of equations, noted as follows:

$$Y_{ij} = \alpha + \sum_{h=1}^r \beta_h X_{hij} + u_j + e_{ij} \tag{1}$$

They must be editable and number aligned on the right side.

Methodology

Develop give the meaning of the variables in linear writing and important is the comparison of the used criteria.

Results

The results shall be by section of the Article.

Annexes

Tables and adequate sources

Thanks

Indicate if they were financed by any institution, University or company.

Conclusions

Explain clearly the results and possibilities of improvement.

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Use APA system. Should not be numbered, nor with bullets, however if necessary numbering will be because reference or mention is made somewhere in the Article.

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