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Government Challenges and Financial Strengthening of Higher Education in Mexico

Abstract

The allocation of public resources can either enhance or hinder a nation's educational development at any level. This research examines the direction of international commitment to education, the role of Higher Education Institutions, and the capture and implementation of funding sources. The text discusses education as a human right and a mechanism for physical, social, emotional, creative, and humanistic development within socio-political precepts. The analysis focuses on 13 State Public Universities in Mexico, examining budgetary variations and their impact on students and institutions. The text contrasts discursive and factual information. Among the main findings, Mexican Higher Education has the highest budget allocation. However, the sources of financing do not fully cover citizen demand. Operating expenses include the equipment of classrooms, maintenance of buildings, and salary payments. They represent a symbolic and tangible investment in the talent and development of a historically vulnerable sector that governments should prioritize. In conclusion, the consolidation of Higher Education and its universities must adhere to national and international requirements. This includes expanding the level of education, achieving upward social mobility, and improving the living conditions of Mexicans, regardless of their place of residence or educational environment.

Keywords: education, higher education, educational financing, higher education institutions, state public universities, Mexico.

Wyzwania rządowe i wzmocnienie finansowe szkolnictwa wyższego w Meksyku

Streszczenie

Przydział środków publicznych może zarówno wspierać, jak i utrudniać rozwój edukacji na różnych poziomach w kraju. Niniejsze badanie analizuje kierunek międzynarodowych działań na rzecz edukacji, rolę instytucji szkolnictwa wyższego oraz pozyskiwanie i wykorzystywanie źródeł finansowania. Tekst omawia edukację jako prawo człowieka oraz mechanizm rozwoju fizycznego, społecznego, emocjonalnego, twórczego i humanistycznego w ramach preceptów społeczno-politycznych. Analiza skupia się na 13 stanowych publicznych uniwersytetach w Meksyku, badając zmienność budżetową i jej wpływ na studentów i instytucje. Tekst kontrastuje informacje dyskursywne i faktograficzne. Wśród głównych wyników, Meksykańskie szkolnictwo wyższe ma najwyższy przydział budżetu. Jednak źródła finansowania nie pokrywają w pełni zapotrzebowania obywateli. Wydatki operacyjne obejmują wyposażenie sal lekcyjnych, konserwację budynków oraz wypłaty wynagrodzeń. Stanowią one symboliczną i namacalną inwestycję w talent i rozwój sektora, który

historycznie był narażony, a na który rządy powinny się skoncentrować. Podsumowując, konsolidacja szkolnictwa wyższego i jego uniwersytetów musi być zgodna z wymogami krajowymi i międzynarodowymi. Obejmuje to poszerzanie poziomu edukacji, osiąganie społecznej mobilności w górę oraz poprawę warunków życia Meksykanów, niezależnie od miejsca zamieszkania czy środowiska edukacyjnego.

Słowa kluczowe: edukacja, szkolnictwo wyższe, finansowanie edukacji, instytucje szkolnictwa wyższego, stanowe publiczne uniwersytety, Meksyk.

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Introduction

The violation of rights perpetuates asymmetries between those with access to education and those with limited opportunities. While there are global differences between nations and regions, there are common issues that prevent the satisfaction of basic needs, such as access to food, healthcare, water, and education.

According to United Nations figures (UN, 2023c), 10% of the world's population lives in extreme poverty. This socioeconomic condition perpetuates inequality, marginalization, discrimination, stigmatization, and violence among those who have the least.

Based on Soberanes (2018), 'if an individual possesses a right, it is the State's responsibility to eliminate any economic barriers hindering the enjoyment of that right' (p. 326). From this standpoint, engaging in efforts to enhance and elevate educational conditions becomes an ongoing challenge tackled by governments and institutions.

The Universal Declaration of Human Rights (UDHR) of 1948 is based on common ideals for peoples and nations; the inalienable condition of the 30 rights that make up the document commits both rulers and citizens to generate egalitarian conditions from local trenches that encourage global progress.

Article 26 of the UN (2023a) acknowledges the right to education for everyone. However, historical milestones and documentary evidence reveal that the educational process (institutionalized) has been 'inaccessible' or 'conditioned' for certain groups, including women, ethnic minorities, individuals in poverty, and those with disabilities.

Bolívar (2010) confirms that the purpose of the right to education is to enhance the full development of individuals. However, it also encompasses economic components (raising the quality of life), social (essential for the interaction between actors) and cultural (recognition of collective identity) that require cross-cutting analysis to understand its relevance and transcendence.

According to the United Nations Children's Fund (UNICEF, 2018), there are over 303 million children and young people worldwide who do not attend school. This data highlights the urgent need to invest in quality education and continuous training of human capital. Additionally, the World Bank (2023) asserts that making intelligent and efficient investments in education is essential to eradicate poverty

and facilitate the acquisition of multiple skills. This includes the cognitive, socio-emotional, technical, and digital development of individuals.

The violation of rights has been constructed upon development projects that appeal to humanism and solidarity, values that education and training processes are obligated to promote in their various representations. Additionally, it demands analytical resources to bring to light and discuss the composition of the educational system, the funding sources that support public models, as well as the structural challenges institutions and actors face from their respective vantage points.

In this vein, the ontological construction delved into the international commitment in the field of education and the guidelines pursued by Higher Education Institutions (IES) in Mexico. Furthermore, it aimed to identify how funding sources are captured and implemented in State Public Universities (UPE), as well as the areas on which they are placing their bets in response to the calls for equality, justice, and sustainability of the institutions.

Composition of the Higher Education System in Mexico

Thinking about the imminent needs of the education sector is not exclusive to Mexico. On the contrary, every context exposes specificities where successes and mistakes must be considered when shaping any structure. The social dynamics and the complex behavior of global systems have led education in countries and regions to adapt on the go. This involves trial-and-error processes that undermine the foundations and credibility of both public and private institutions.

Providing structure and functionality to the educational system is a task that falls on all Mexicans; however, the state and the citizenry must work collaboratively to address the deficiencies of a system hindered by divergent partisan ideologies and discrepancies or lack of coordination between federal and state governments.

In line with this, Muñoz and Rodríguez (2012) assert that:

Education plays a decisive role in the changes that Mexico needs. It is crucial not only for the formation of educated and skilled individuals to drive a modern economy but also, and primarily, because the educational process, from initial training to the highest level of specialization, transforms the ways in which people think, act, and relate to others. Education generates society and culture (p. 60).

Although training processes are typically designed to be continuous or sequential, the ability to study or undertake such actions is influenced by a variety of factors, including the life projects of the actors involved, the socioeconomic conditions of the nations, the resilience of institutions, and the skills and aptitudes of interested parties.

To motivate governments and leaders to continually reassess the objectives and scope of education, it is essential to foster change and transformation in educational realities affected by capitalism, globalization, and other contemporary phenomena. Prioritizing sustainable models that give structure and functionality to the educational system, including reinforcing it from regulatory, operational, and financial perspectives, is imperative.

From this perspective, the national education system is structured as follows:

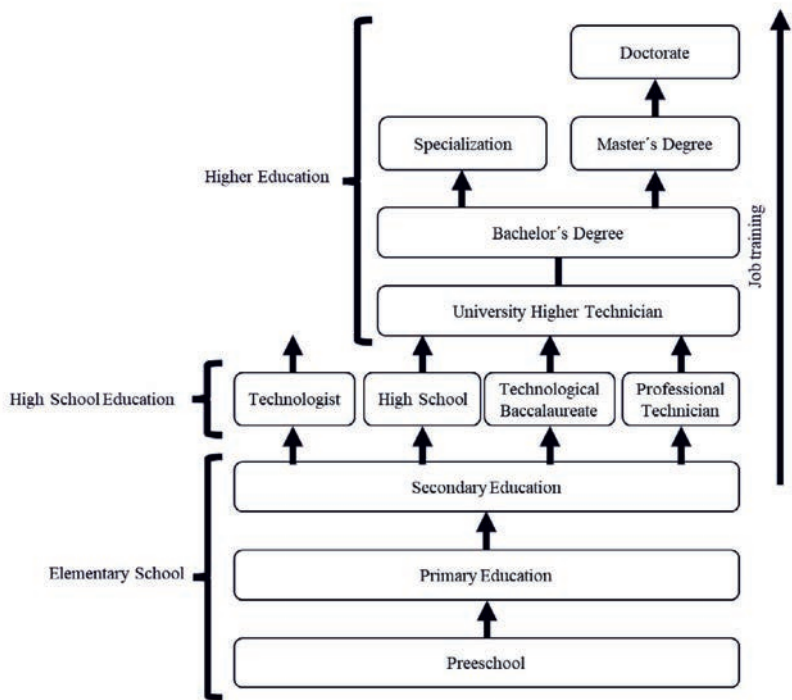


Diagram 1: Mexico's Education System

Source: Author's elaboration based on data from the Ministry of Public Education, 2015.

México provides a diverse array of educational options, encompassing both public and private institutions. These entities are dedicated to fostering the physical, social, emotional, creative, and humanistic development of individuals. While specializing in different areas of knowledge, they operate through distinct processes for resource acquisition and budget allocations.

In terms of Higher Education, public universities are entirely managed by governments, encompassing financing mechanisms and resource allocation from the federal to the state levels. Conversely, private universities are run by companies or individuals who invest in the corporate development of education.

Mexico has 3,056 public and private universities distributed across 32 states, according to the Cultural Information System (SIC, 2023) of the Ministry of Culture. The National Association of Universities and Higher Education Institutions (ANUIES, 2023) confirms that the country has 216 Higher Education Institutions (IES), classified by the Ministry of Public Education (SEP, 2015) as Federal Institutions (IF) and Decentralized Public Organizations (ODEs).

According to the Undersecretariat of Higher Education (SES), Higher Education Institutions (IES) are comprised of Universities, Federal Institutes, and Technological Institutes, while Public Decentralized Organizations (ODEs) consist

of State Public Universities (UPE), State Public Universities with Solidarity Support (UPEAS), and Intercultural Universities (UI).

Table 1 shows the distribution of universities by state based on three frames of reference that define the study universe:

Table 1. Higher Education Institutions by State

No.	State	Institutions from a particular perspective			No.	State	Institutions from a particular perspective		
		SIC	ANUIES	SEP			SIC	ANUIES	SEP
1	Aguascalientes	43	6	1	17	Morelos	81	5	1
2	Baja California	89	6	1	18	Nayarit	31	2	1
3	Baja California Sur	25	3	1	19	Nuevo Leon	100	8	1
4	Campeche	42	3	2	20	Oaxaca	77	4	1
5	Chiapas	100	5	1	21	Puebla	229	21	1
6	Chihuahua	93	8	2	22	Queretaro	71	5	1
7	Mexico City	337	23	0	23	Quintana Roo	23	4	1
8	Coahuila	90	7	1	24	San Luis Potosí	79	5	1
9	Colima	22	2	1	25	Sinaloa	90	4	2
10	Durango	48	2	1	26	Sonora	112	10	2
11	State of Mexico	242	20	1	27	Tabasco	53	3	1
12	Guanajuato	101	10	1	28	Tamaulipas	133	7	1
13	Guerrero	49	3	1	29	Tlaxcala	39	2	1
14	Hidalgo	58	9	1	30	Veracruz	208	10	1
15	Jalisco	189	7	1	31	Yucatan	71	4	1
16	Michoacan	91	6	1	32	Zacatecas	40	2	1

Source: This information was created by the author using data from ANUIES (2023), SIC (2023), and SEP (2015).

When considering the diverse educational offerings, it is crucial to recognize the numerical disparities among states. These variations stem from substantial differences, ranging from territorial dimensions and demographic composition to the demand for services and the financial contributions provided by governments to sustain Higher Education Institutions.

Historically, Higher Education in Mexico has undergone substantial changes that directly and indirectly impact the *boom* of universities. This includes the demand for spaces and the growth of enrollments. However, there is a liquidity crisis hindering the development of Higher Education Institutions (IES), a situation that affects educational quality and speaks to the resilience of academic entities.

Budgetary impacts cast doubt on the financial health held by Higher Education Institutions. Additionally, they detail how government contributions are implemented, encompassing ordinary and extraordinary resources. These contributions aim to strengthen areas of teaching and research, expand the educational offerings, promote formative excellence, improve infrastructure, ensure the equipment

of spaces, as well as enhance institutional management (SEP, 2023). After all, it is essential to generate resilient, equitable, and inclusive educational systems (World Bank, 2021).

In retrospect, the University of Guadalajara (2014) recognizes the necessity for institutional planning to compete in a globalized economy. This planning should encourage the renewal of production structures and the generation of services, and define options for economic, social, environmental, governmental, and citizen participation policies.

From this perspective, the future of Higher Education depends not only on the budget allocation that the federal government can assign to universities but also on the contributions that the states can make to the educational fund. After all, the financing issue in Mexico is a reality that jeopardizes not only the functioning of Higher Education Institutions but also the guarantee of fundamental rights.

The State Public Universities as the object of study

As part of the methodological framework, the research employed publicly available information to reconstruct the paradigm of Higher Education in Mexico. This involved discursive and documentary approaches from organizations and institutions working on the subject or contributing to its understanding.

The United Nations (UN), United Nations Educational, Scientific and Cultural Organization (UNESCO), Organization for Economic Cooperation and Development (OECD), Economic Commission for Latin America (ECLAC), World Bank (WB), Inter-American Development Bank (IDB), National Institute of Statistics and Geography (INEGI), and the Ministry of Public Education (SEP) are just a few of the sources that provided structure and support for the ontological reconstruction.

Regarding temporality, the study utilized data from the 'Transparency and Accountability Platform' issued by the Undersecretariat of Higher Education (2023), alongside an analysis of the Ordinary Subsidy for State Public Universities for the years 2019, 2021, and 2023. These periods fall within the six-year term of Andres Manuel Lopez Obrador (AMLO), marked by the initiation of a new national project (represented by the political party Morena), the impact of the COVID-19 pandemic, and the key pillars shaping the future of Higher Education in Mexico.

In alignment with the research objectives, State Public Universities (UPE) become comparable units of analysis due to their shared denominator of academic and administrative autonomy, coupled with receiving federal and state funding. As defined by Poblano (2022), the UPE are 'decentralized public bodies that enjoy autonomy with powers and responsibilities to govern themselves, created by decree of the congresses of the federal entities' (p. 782).

Building upon this reference, five international *rankings* were employed to assess the performance of UPE across various domains such as teaching, research, and academic production. The aim was to streamline and justify the number of cases within the national sample, considering constraints related to time and human capital.

Based on the foregoing and in accordance with Johnes (cited in King, 2018):

The rankings are utilized by various stakeholders, particularly governments, to ensure that public funds invested in universities have an impact on a world-class higher education system (p. 219).

The achievements or accolades earned by Higher Education Institutions result from periodic evaluations conducted by specialized organizations. In this regard, *rankings* are classifications that reflect the recognition of universities in different areas:

- Quality of research, scientific production, and citation indexes.
- Educational quality and social impact.
- Consolidation of sustainable practices and institutions.
- Scientific contributions in specific knowledge areas.
- Employability.
- Impact of the academic community.
- Prestige of educational institutions.

Based on the above, Meneses (2023) asserts that *rankings* contribute to enhancing the reputation of educational institutions. Furthermore, they facilitate academic mobility and talent acquisition, including both professors/researchers and students. From another perspective, King *et al.* (2018) affirm that rankings have become a reference point for evaluating the quality of the Higher Education system. Additionally, they enable universities to formulate operational strategies based on identified needs or areas of opportunity.

Given the diversity of rankings that assess IES, the research examined five systems that evaluate universities' compliance and adherence to the Sustainable Development Goals. It emphasizes that budgetary and/or funding issues directly impact the achievement of educational, operational, and even functional objectives and goals.

Results from *QS World University Rankings: Latin America and the Caribbean University*¹ (QS LATAM, 2024); *The Higher Education* (THE, 2024); *Round University Ranking* (RUR, 2023); *Center for World University Rankings* (CWUR, 2023); and *SCIImago* (2023) were used to narrow down the sample of State Public Universities by 63%. This means that 13 out of the 35 institutions stood out for their performance, including 8 with higher scores and 5 with no visibility or participation in the rankings.

Based on this, it is made clear that the consultation and collection of information were carried out on the official pages of the rankings, as well as in specialized sections of the institutional portals. The review was conducted manually, allowing for the classification and selection of the sample in accordance with the results obtained in the ranking systems.

Regarding the sample integration, the ranking classification and/or participation of UPE set the tone for selecting the cases in the table.

Although the data from the rankings is not the main focus of the study, it served to understand the ability of State Public Universities (UPE) to address and confront global challenges, as well as to identify their strengths and weaknesses. This includes the development of mechanisms for comparison and competitiveness, along

¹ In QS LATAM, only nine State Public Universities out of the 35 were considered, as the remaining ones lack an overall score within the databases issued by the *ranking*.

with social, academic, and financial references associated with the establishment of a ‘reputation’ or ‘prestige’. Moreover, these aspects may or may not impact the functioning of the institutions.

Table 2: Analytical Units of Higher Education in Mexico

	State	State Public University	Acronym	Appearance of UPE in the rankings
Top scores within the rankings	Baja California	Universidad Autónoma de Baja California	UABC	THE; QS LATAM; SCImago
	Guanajuato	Universidad de Guanajuato	UG	THE; QS LATAM; CWUR; SCImago
	Hidalgo	Universidad Autónoma del Estado de Hidalgo	UAEH	THE; QS LATAM; SCImago
	Jalisco	Universidad de Guadalajara	UdeG	THE; QS LATAM; RUR; CWUR; SCImago
	State of Mexico	Universidad Autónoma del Estado de México	UAEMéx	THE; QS LATAM; RUR; SCImago
	Nuevo Leon	Universidad Autónoma de Nuevo León	UANL	THE; QS LATAM; RUR; CWUR; SCImago
	Puebla	Benemérita Universidad Autónoma de Puebla	BUAP	THE; QS LATAM; CWUR; SCImago
	Sinaloa	Universidad Autónoma de Sinaloa	UAS	THE; CWUR; SCImago
No visibility or participation in the rankings	Campeche	Universidad Autónoma de Campeche	UAC	No information
	Campeche	Universidad Autónoma del Carmen	UNACAR	
	Oaxaca	Universidad Autónoma „Benito Juárez” de Oaxaca	UABJO	
	Quintana Roo	Universidad Autónoma del Estado de Quintana Roo	UQROO	
	Sinaloa	Universidad Autónoma de Occidente	UAdeO	

Source: Author’s elaboration based on search results, 2023.

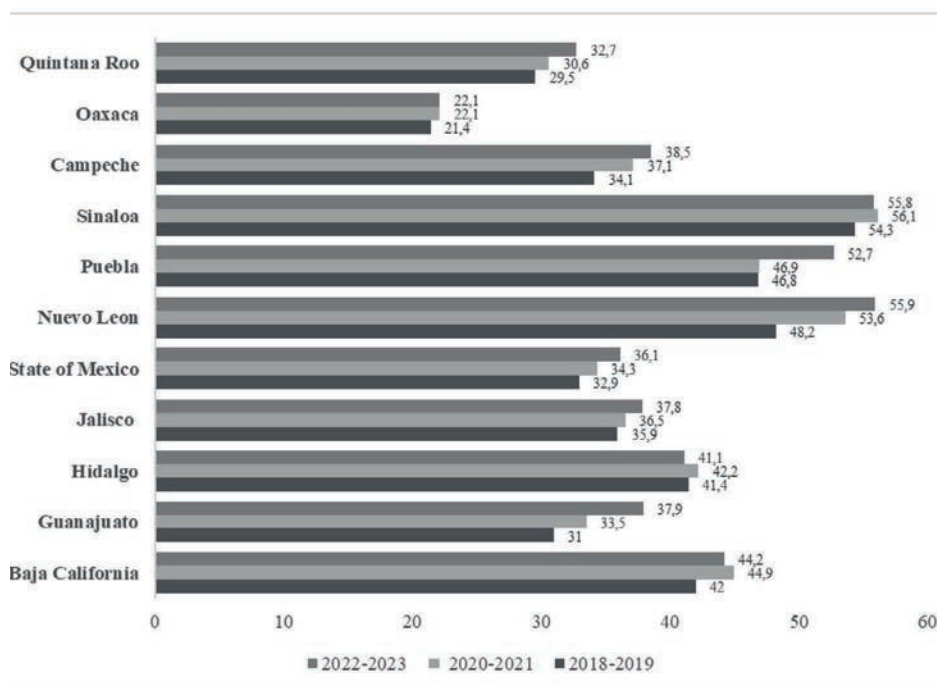
In this regard, promoting the incorporation of any university into international rankings requires recognizing actions rather than just speeches. Therefore, it is crucial to refer to the efforts made to mitigate global problems, including the financial health of Higher Education Institutions. Additionally, universities should fervently pursue the development of philosophies or lifestyles that promote individual and collective work towards a cause, in accordance with the ODS of the Agenda 2030.

The Financing of Higher Education and the Challenges of State Public Universities

Before analyzing and discussing the phenomenon, it is important to note that education coverage in Mexico is complex in composition but heterogeneous in performance. Statistics from the Population and Housing Census (INEGI, 2020) reveal that Nuevo Leon (10.7), Quintana Roo (10.24), Sinaloa (10.22), Baja California (10.2), State of Mexico (10.1), and Jalisco (9.9) surpass the national average for education² (9.7). In contrast, Campeche (9.6), Hidalgo (9.4), Puebla (9.2), Guanajuato (9.0), and Oaxaca (7.8) fall below the national average.

The demand for educational services is linked to satisfying social needs and demands, as well as requirements from a market that spans from global to local and vice versa. Given the statistics, education in Mexico is a prioritized issue that needs attention, including reinforcing the structure of the financial system to which public resources are tied. This situation may or may not result in the proliferation of social, economic, labor, and educational inequalities.

In this context, the total coverage rate of Higher Education in the states is distributed as follows (see Graph 1):



Graph 1: Gross Enrollment Ratio (%) in Higher Education by Period

Source: Author's elaboration based on SEP, 2023, 2021, 2019.

² Population aged 15 and over.

Regarding Graph 1, the gross rate of total coverage in Higher Education by state indicates that only Sinaloa (55.4%) and Nuevo Leon (52.5%) exceed the average. However, Oaxaca (27.7%) stands out as the state with the lowest results³. Additionally, Sinaloa (87.2%) and Nuevo Leon (76.4%) have the highest absorption rates compared to the rest, placing Oaxaca (48%) and Jalisco (44.6%) in the last positions. This refers to the proportion of new students entering the first grade of high school compared to students graduating from high school in the immediate previous cycle (INEGI, 2020).

Contemporary changes and dynamics have made the analysis of IES more complex. Therefore, suggested intergovernmental and inter-institutional action plans have overlooked the pluricultural, socioeconomic asymmetries, and heterogeneity of Mexico's regions. In other words, there is a common denominator: inequality.

The Organization for Economic Cooperation and Development (OCDE, 2018) emphasizes that educational financing policies must consider a multifactorial analysis of the system. This includes making the complexity of educational processes visible, as well as the diversity of normative-operational objectives, the multiplicity of governance contexts, and the polyphony of social and institutional agreements, among other conditioning factors.

Regarding educational funding, the UPE of the 32 states face annual budgetary uncertainty that determines the action plans of each institution. However, capital injection must be made in accordance with the evaluation of the national Higher Education system, while also adapting to the restrictions and strengths of state academic bodies. Accountability is constantly subordinated to indicators that demonstrate how resources have been distributed and implemented, as well as the goals or achievements reached by the universities.

According to Poblano (2022), the budget of Higher Education Institutions is a public resource pool that is calculated and allocated based on inflation. This suggests that financing models are incrementalist and based on the performance of educational organizations.

In Mexico, Higher Education is subject to various complexities, including financing and institutional project consolidation. The idealism that governs university educational projects presents contradictions between discourse and reality.

In this situation, the low or insufficient levels of investment (federal and state) in Higher Education reveal the precariousness of the educational system. In this regard, Table 3 presents the budgetary allocation overview of the UPE for the years 2019, 2021, and 2023, information issued by the Secretariat of Public Education through the Mexican government's transparency and accountability platform. These figures exhibit the capital flows received by the IES, as well as the "public assistance benefits" provided by state and federal governments to students (see Table 3):

Before delving into the discussion, it is essential to highlight that UPE vary in terms of funding sources, student enrollment, faculty, and infrastructure. While these variables polarize the outcomes, they also shed light on the structural inequalities within the national educational system, influencing aspects such as academic

³ The average total gross coverage rate for Higher Education in the states was calculated based on the time periods shown in Graph 1.

Table 3: Ordinary Subsidy for State Public Universities

Year	Public State University	Total Enrollment	Total Higher Education Enrollment	Per Student Subsidy (federal and state)	Federal Participation %	State Participation %	Public Funding Amount
2019	UABC	64,533	64,533	\$50,961.42	50.96%	49.04%	\$3,288'693,238.00
	UG	42,193	26,948	\$71,819.84	66.67%	33.33%	\$2,701'826,526.00
	UAEH	51,357	31,584	\$51,216.49	58.81%	41.19%	\$2,326'514,140.00
	UdeG	287,760	127,330	\$48,629.58	50.75%	49.25%	\$11,653'154,572.00
	UAE Mex	84,506	64,137	\$50,210.06	50.00%	50.00%	\$3,936'232,390.00
	UANL	195,034	116,475	\$42,642.96	73.93%	26.07%	\$7,311'830,018.00
	BUAP	100,827	81,492	\$66,229.13	67.26%	32.74%	\$6,293'522,707.82
	UAS	142,863	83,327	\$47,884.12	68.05%	31.95%	\$5,985'620,633.00
	UAC	10,133	7,375	\$90,194.41	70.18%	29.82%	\$839'313,133.00
	UNACAR	8,322	5,985	\$68,620.04	64.50%	35.50%	\$522'946,476.00
	UABJO	26,873	19,519	\$43,902.68	89.45%	10.55%	\$1,082'938,553.00
	UQROO	5,663	5,663	\$78,515.28	50.95%	49.05%	\$444'632,008.00
	UAdeO	14,473	14,473	\$40,929.28	50.00%	50.00%	\$592'369,438.00
2021	UABC	66,282	66,282	\$53,030.06	50.89%	49.11%	\$3,514'938,653.00
	UG	45,526	29,567	\$72,454.87	65.13%	34.87%	\$2,951'688,096.00
	UAEH	55,855	33,673	\$49,607.33	59.83%	40.17%	\$2,440'700,395.00
	UdeG	310,845	138,372	\$48,770.57	50.37%	49.63%	\$12,636'605,768.00
	UAE Mex	92,301	69,078	\$49,231.14	50.00%	50.00%	\$4,201'095,292.00
	UANL	209,718	132,402	\$41,773.10	74.04%	25.96%	\$7,791'652,448.00
	BUAP	108,278	84,288	\$66,711.45	67.00%	33.00%	\$6,743'260,539.00
	UAS	144,957	84,751	\$51,389.00	68.34%	31.66%	\$6,521'017,386.00
	UAC	10,149	7,585	\$97,525.45	68.73%	31.27%	\$914'769,238.00
	UNACAR	9,123	6,758	\$67,283.72	63.59%	36.41%	\$566'091,588.00
	UABJO	25,845	19,063	\$49,096.22	88.44%	11.56%	\$1,169'000,569.00
	UQROO	7,054	7,054	\$68,549.70	50.00%	50.00%	\$483'549,566.00
	UAdeO	17,555	17,555	\$37,153.46	50.00%	50.00%	\$652'229,048.00
2023	UABC	68,621	68,621	\$58,004.39	50.00%	50.00%	\$3,980'319,264.00
	UG	47,108	30,893	\$77,758.87	63.81%	36.19%	\$3,284'806,954.00
	UAEH	55,075	33,786	\$56,959.23	58.12%	41.88%	\$2,773'247,916.00
	UdeG	329,641	142,714	\$50,940.96	50.63%	49.37%	\$13,935'558,080.00
	UAE Méx	95,051	71,521	\$52,740.87	50.00%	50.00%	\$4,640'774,614.00
	UANL	210,295	134,646	\$47,337.73	71.71%	28.29%	\$8,880'573,282.00
	BUAP	118,521	93,729	\$66,305.89	66.85%	33.15%	\$7,365'483,795.00
	UAS	140,291	79,904	\$58,621.02	67.94%	32.06%	\$7,162'016,892.00
	UAC	10,590	7,692	\$105,067.07	66.97%	33.03%	\$1,021'314,967.00
	UNACAR	9,413	7,112	\$72,718.28	61.99%	38.01%	\$634'299,739.00
	UABJO	27,105	18,653	\$52,310.22	87.93%	12.07%	\$1,285'230,709.00
	UQROO	6,872	6,872	\$77,370.55	50.00%	50.00%	\$531'690,392.00
	UAdeO	21,040	21,040	\$34,847.77	49.08%	50.92%	\$733'197,011.00

Source: Author's elaboration based on Undersecretariat of Higher Education, 2023.

offerings, educational quality, job opportunities, institutional recognition, and talent development.

Table 3 illustrates a steady and increasing demand for higher education. The escalating demand and competitiveness of academic programs are integral to a global trend that prioritizes knowledge and preparation. However, sustaining this trend depends on financial support amid competition and the requirements of an educational market, necessitating flexible financing models for Higher Education Institutions.

The results reveal disparities between the number of students and the educational subsidy, indicating that financial support is not distributed equitably among institutions, and even less so among federal entities. The cases of UdeG, UANL, BUAP, and UAS stand out when compared to UNACAR, UQROO, and UAdeO.

Given the above, it is inevitable to realize that the financial support granted by governments to UPE students is not always correlated with the results or recognition that academic institutions receive at the national or international level. This implies that, regardless of a student's subsidy being higher than the average, it does not guarantee outstanding evaluations or, at the very least, recognition, especially when considering the universities' participation, as shown in the data from Table 2.

For instance, Autonomous University of Nuevo Leon has an average allocation of \$43,917.93 per student, whereas Autonomous University of Campeche has an average allocation of \$97,595.64 per student. These figures starkly contrast, particularly when considering that the total Higher Education enrollment at UAC is only 5.3% of that at UANL in 2023.

From another perspective, State Public Universities in Mexico have received economic support that aligns with the principle of 'incrementalist financing'. This situation demonstrates that the Mexican government has not forsaken the finances of Higher Education Institutions despite the disruptions caused by COVID-19 between 2020 and 2022. Additionally, federal funding tends to increase state contributions to public funding. However, this is not universally applicable. For instance, UAEMEX exhibits budgetary equity, while UAC, UNACAR, and UABJO rely on federal resources.

In terms of federal and state financing, it is important to consider that resources are allocated through negotiations between governments and representatives of higher education institutions. These allocations are based on factors such as student enrollment, academic and administrative personnel, maintenance of spaces, and the demand for educational services.

As a result of budgetary disparities impacting the operation of UPE at the national level, they have the opportunity to diversify and manage alternative sources of financing. This may involve contributions from private initiatives and the sale of services to meet internal needs. However, it's crucial to emphasize that public organizations prioritize fundamental objectives centered on research, teaching, and cultural promotion, guided by social, ethical, and humanistic approaches rather than profit-driven motives.

Naranjo and Ruso (2018) contend that, even though Higher Education Institutions (IES) are not fundamentally designed for income generation, they find themselves compelled to resort to self-financing practices due to budgetary

insufficiency provided by governments and the negligence of some universities in sustaining their financing models.

In addition to the information presented in Table 3 and Graph 1, the Mexican Institute for Competitiveness, A.C. (2023), confirms that 23 out of 35 UPE exhibit deficiencies and irregularities in their accountability to the Federal Superior Audit Office (ASF). These actions contribute to a decline in educational quality and the performance of educational stakeholders. Therefore, IES are obligated to oversee and promptly follow up on the management of public resources. This includes enhancing the management and utilization of these resources based on ethical, inclusive, and sustainable practices.

The budget allocation must be fair, equitable, and reasonable for the 'optimal' functioning of academic institutions. This requires collaborative participation among the federal government, state governments, and Higher Education Institutions. Financial cooperation is essential to ensure quality education at all levels and in all contexts.

Working towards and advocating for universal coverage of Higher Education should not be compromised by partisan ideologies. On the contrary, it should be undertaken with the support of public spending and self-financing sources. Educational processes are a short, medium, and long-term investment, encompassing the acquisition of values and knowledge by citizens that contribute not only to personal development but also to the progress of the country.

As a result of this, it can be asserted that there is no sustained financing policy; instead, there is a budgetary dependence where resources are forgone, awaiting implementation by the UPE in a logical, prioritized, and rational manner. In other words, the authorities must ensure that resources are invested in strategic areas. This involves having degrees of impact that result in the resonance of efforts, practices, and operational dynamics. Additionally, prioritizing the use of public resources efficiently is vital, as these resources are limited and distributed according to the needs or demands of their own context.

Concluding remarks

The current challenges confronting the Mexican educational system stem from the lack of communication between various levels of government, budgetary constraints faced by competent institutions, and national projects grappling with the balance between tradition and innovation. Addressing these issues necessitates a reevaluation of both actions and socio-political discourses in response to the ongoing changes in the complex global ecosystem.

75 years after the Universal Declaration of Human Rights (UDHR), it is evident that fundamental rights and freedoms have not achieved true universality. The international proclamation vacillates between recognition and concession, existing from a legal perspective but falling short in guaranteeing effective protection of egalitarian, fair, and inclusive practices in everyday life. Instead, these rights are granted conditionally or discriminatorily, lacking genuine universality.

Efforts should be unified to provide broader, modern, competitive, and high-quality coverage that reduces inequality and enhances opportunities for Mexicans

in the global context. The allocation of educational resources should not rely on discretionary budgetary decisions made by governments or political parties.

Considering the results, it can be inferred that Goal 4 (Quality Education) of the 2030 Agenda has been surpassed in various dynamic and complex contexts shaped by local parameters. However, it is crucial to recognize that the goals and actions undertaken to support the achievement of the Sustainable Development Goals (ODS) are part of a broader equation dedicated to promoting values such as equality, justice, and sustainability on a global scale.

The 2030 Agenda emphasizes the importance of inclusion and sustainability as essential pillars for the optimal functioning of Higher Education Institutions and the entire educational system. However, it must be implemented locally, through strategic niches that encourage a domino effect of change. The goal is to promote social, educational, and governmental actions that foster collective consciousness and support the generation of public policies and relevant financial allocation to revitalize the educational system in Mexico. This is an ambitious but necessary project.

Higher Education, although public, is limited to certain strata of the population, an event that exposes the socioeconomic inequalities that prevail in the Mexican case. In this regard, the State has an obligation to promote respect for freedoms and the proclamation of human rights (including education) is undermined by structural injustices that prevent the dignification of life and thus the full development of citizens.

Supporting the financing of Higher Education Institutions is a recognition of leadership and an effort to train specialists. Ensuring the education of both men and women, as well as the sustainability of their institutions, requires political and social strategies that prioritize the financing of educational projects with a multilocal presence.

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