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Artículos científicos

Diseño de un instrumento para medir la capacidad de gestión para resultados en la Universidad Juárez del Estado de Durango

Design of an Instrument to Measure the Management Capacity for Results at the Universidad Juárez del Estado de Durango

Desenho de um instrumento para medir a capacidade de gestão para resultados na Universidade Juárez do Estado de Durango

Adolfo Antonio De la Parra Northon

Universidad Juárez del Estado de Durango, México

adolfofelaparra@gmail.com

<https://orcid.org/0000-0001-7549-5093>

Ernesto Geovani Figueroa González

Universidad Juárez del Estado de Durango, México

geovani.figueroa@ujed.mx

<https://orcid.org/0000-0002-7900-9141>

Resumen

En el actual proceso de globalización económica, las administraciones públicas buscan mejorar su operatividad y potenciar sus capacidades de gobiernos con resultados efectivos con el fin de crear prosperidad y desarrollo. Un enfoque utilizado con estos fines es el modelo de gestión para resultados, que basa sus resultados en políticas, programas y proyectos que ejecutan las administraciones públicas. El presente trabajo mide la capacidad de gestión para resultados (CGR) en la Universidad Juárez del Estado de Durango (UJED) por medio de un instrumento que aborda las tres dimensiones que conforman dicha capacidad. Se trata de un referente para evaluar la CGR en todas las instituciones con presupuesto gubernamental, un medio para arrojar luz a todas las organizaciones que pretendan mejorar sus prácticas con base en el modelo de gestión para resultados.



Palabras clave: capacidades organizacionales, gestión para resultados, organizaciones públicas.

Abstract

In the current process of economic globalization, public administrations seek to improve their operations and enhance their government capacities with effective results in order to create prosperity and development. An approach used for these purposes is the results-based management model, which bases its results on policies, programs and projects carried out by public administrations. The present work measures the management capacity for results (CGR, for its acronym in Spanish) at the Universidad Juárez del Estado de Durango (UJED) through an instrument that addresses the three dimensions that make up said capacity. It is a benchmark for evaluating the CGR in all institutions with a government budget, a means to shed light on all organizations that seek to improve their practices based on the results-based management model.

Keywords: organizational capabilities, management for results, public organizations.

Resumo

No atual processo de globalização econômica, as administrações públicas buscam aprimorar suas operações e aprimorar suas capacidades governamentais com resultados efetivos para gerar prosperidade e desenvolvimento. Uma abordagem utilizada para esses fins é o modelo de gestão por resultados, que baseia seus resultados em políticas, programas e projetos realizados pelas administrações públicas. O presente trabalho mede a capacidade de gestão para resultados (CGR) na Universidade Juárez do Estado de Durango (UJED) por meio de um instrumento que aborda as três dimensões que compõem essa capacidade. É uma referência para a avaliação do CGR em todas as instituições com orçamento público, um meio de lançar luz sobre todas as organizações que buscam aprimorar suas práticas com base no modelo de gestão por resultados.

Palavras-chave: capacidades organizacionais, gestão para resultados, organizações públicas.

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Introduction

The instruments developed by the Inter-American Development Bank (IDB) measure the degree of implementation of the capacity for managing for results (CGR) at the national and subnational levels. However, the operating environment of governments is carried out through public institutions, which are really the ones that are in contact with the community. Due to the fact that no instrument was detected that would allow analyzing the CGR of the public institutions themselves, it was decided to design and apply one at the Universidad Juárez del Estado de Durango (UJED), an autonomous public body for higher education in the city of Durango.

The general objective is to measure CGR in organizations. To do this, an instrument was developed that defines the three dimensions that shape said capacity: 1) strategic coherence, 2) budget methodology and 3) the information and management system, which are also consolidated by a subdimensioning that organizes the items of the instrument in question here. Specifically, this was applied in the Faculty of Economics, Accounting and Administration (FECA), one of the faculties of the UJED with the highest enrollment, academics, administrative staff and governing body.

Thus, the problem to be studied focused on determining if it is possible to measure the CGR in an organization, which required a theoretical study of the management model for results to delimit and dimension it and the development of an instrument in the form of a survey. A deductive methodology was used to delimit the dimensional variables and thus determine the correlation between them. All of the above gave rise to the following research question: "Is it feasible to measure CGR in organizations?"

When deepening the investigation, during the establishment of the theoretical framework and the analysis of the object of study itself, other questions arose to be resolved:

- 1) Can the dimensions determined by the CGR in organizations be measured by means of an instrument?
- 2) What is the degree of such capacity in FECA?

The study made it possible to make a methodological and conceptual contribution through an instrument based on three dimensions of the CGR in institutions, which yielded field results that led to conclusions on the implementation of coherent and effective administrative systems of public organizations.

General objective

Reveal how CGR can be measured in organizations.

Particular objective

- 1) By means of an instrument, define the dimensions that allow measuring CGR in organizations.
- 2) Measure the CGR at the FECA.

Theoretical basis

The new public management, new public management in English, has been the subject of various studies and analyzes around the world in recent decades. According to Martínez, (2007), in the investigations that have been carried out in relation to the implementation in different countries of this new management, two study approaches can be seen: the first addresses issues related to the origin, the theoretical bases that support and the various conceptions and interpretations according to their scope of development, as well as the advantages and disadvantages of their application; The second approach is characterized by knowing and investigating the results and experiences generated by the implementation of reforms linked to the new public management in public institutions and organizations within the different spheres of government.

The term management is a word used within the administrative field, specifically in Anglo-Saxon countries, and whose translation into other languages can be somewhat different, which can generate different conceptions. In the case of Spanish, the following have been conceived: new public management, new public management or new public administration, among others (Martínez, 2007).

In Latin America, the new public management became popular in 1998, when the Board of Directors of the Latin American Center for Development Administration (CLAD) issued a document called A new management for Latin America (CLAD, 1999).

As in many other cases, there is no single definition of this type of management; suffice it to say that it seeks to improve the services offered by the Government through the implementation of tools, especially those related to the reconfiguration of the government structure, with an emphasis on decentralization and the adoption of market techniques in the public sector.

The new public management is a substantial advance in the creation of more responsible and more efficient governments, whose characteristics are fundamental for

the political, economic and social development of the countries. Even more, for Chica (2011) this does not only represent a government discourse, but it is a reinvention of the Government with a paradigm shift and that leads to the creation of public value. For his part, Aguilar (2006) defines it as a change in norms that usually has an impact on organizational structures and their operating patterns, all of which are typified as post-bureaucratic forms of government.

In short, the new public management is focused on an efficient and effective public administration capable of meeting the needs of citizens and their demands. Of course, it must imply the lowest possible cost and have transparency plans where the processes, plans and results that the government administration must have are established.

In recent times, public management has considered facing these new challenges by reinforcing managerial logic, that is, economic rationality that seeks to achieve effectiveness and efficiency. Hence, from the new public management, a new model has emerged called management for results, which, in the words of Rea (2013), guides administrators to focus on impacts.

The term management for results has come a long way and is one of the variants of public management. Until before the government of President Richard Nixon in the United States, who implemented it in his public administration and incidentally created the philosophy of the new public management (Serra, 2007), it was used mainly in the private sector. Indeed, this milestone marked the transition from a bureaucratic management to a managerial type. Even so, despite the fact that there are several antecedents that deal with management for results, there is no single definition, although most texts use this term as an “umbrella” notion (Serra, 2007).

In Latin America, concepts such as management control, management by results, by objectives, management or evaluation of performance, results, etc., have been used, depending largely on the entity or even the nation that applies it (Sanín, 1999). In Anglo-Saxon countries, the terms used to describe management for results are performance management, performance based-management, governing for results, management result, results-based-management, to name a few, however, the term managing for results could be considered as the most used during the Government of Bill Clinton (Serra, 2007).

Results-based management is a managerial discipline applied to public administration that emerged from the new public management model, which, as already explained, was first implemented in developed countries. In developing countries, it was mainly oriented to obtain greater results in the implementation of their public policies (Martínez and Palacios, 2019).

Likewise, it is important to mention that there is an imprecision in the terminology that is most frequently used in Spanish, management by results, since, from a semantic point of view, it is contradictory to manage by results when the results are obtained at the end of the processes. For this reason, here it has been considered to use the term for, with which the sense of a management focused on obtaining previously planned and established results is given. Having said the above, it can be identified that management for results is a conception of broad definitions and interpretations, and that it is formed according to the specific objectives that each government intends to achieve. Likewise, it is defined according to the function towards which it is directed. This gives us an immense possibility of successful application within the management of the public sector.

According to the diploma course of the Ministry of Finance and Public Credit [SHCP] taught by the National Autonomous University of Mexico [UNAM] (2020), management for results is formulated as a new organizational, directive and management culture, which Its purpose is mainly to generate "public value", to provide public servants with tools that allow them to manage the processes of strategic planning, programming and budgeting, as well as to perform their functions under the constitutional principles of article 134, among which the honesty and transparency, the foregoing with the aim of obtaining the results set forth in the strategic objectives of the Government, for which the purpose is to improve the quality and efficiency in the delivery of public services.

Additionally, following Armijo (2011), management for results has the following characteristics: identification of objectives, indicators and goals that allow evaluating results, generally through the development of strategic planning processes as a tool to align priorities with resources and establish the basis for the monitoring and evaluation of goals.

It is also important to bear in mind that, in the creation of public value, according to Kaufmann, Saginés and García (2015), it is not enough for social changes to encompass only basic social policy, but rather all programs are required, intertwined comprehensively, to consolidate the government's strategic planning. That is why a d, for "development", is added to the concept of managing for results: managing for results for development.

The Organization for Economic Cooperation and Development (OECD) has become one of the main pioneers of results in public management. In 1995, the publication Governance in Transition used the term performance management for the first time, which was followed by other publications, and in 2002 a specific glossary on management for results was published (SHCP-UNAM, 2017).



On the other hand, the budget is considered an instrument of macroeconomic policy because it facilitates the implementation of stabilization, distribution and coordination measures of the economy, which generates a balance in public finances by meeting the needs of the economy with greater sustainability. society (OECD, 2002).

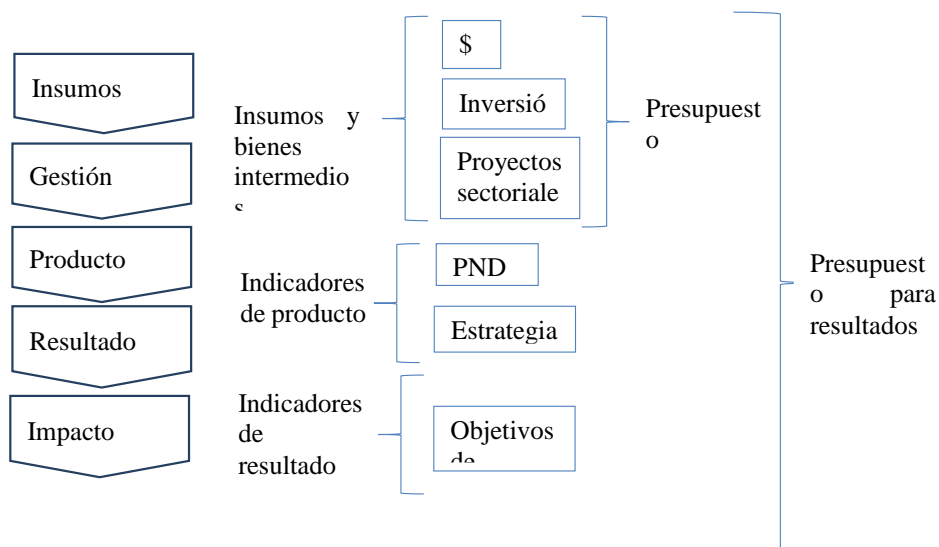
The results-based budget (PbR), which is an intrinsic part of results-based management, systematically integrates considerations on the results of the execution of budget programs and the application of the resources assigned to them, with the aim of providing better public goods and services, raise the quality of public spending and promote greater accountability and transparency (SHCP-Consejo Nacional de Evaluación de la Política de Desarrollo Social [Coneval], 27 de junio de 2019).

The link between management for results and PbR is so deep that it is not possible to consolidate management for results without PbR, and vice versa. This “complements informal contacts with the introduction of new government financial regulation in the form of a [PbR]” (Penagos, 2008, p. 17).

The new public management has as a condition the logical management of information, since this is the basic input of public policies. And one of the fundamental instruments that supports it is the PbR, which, by incorporating performance information, becomes the planning tool that complements the traditional budget, since its main characteristic is that it provides information on the relationship between allocation of budget resources and expected results with public intervention. With PbR, the inertial allocation of resources is overcome because it aspires to ensure that each assigned monetary unit contributes to the achievement of objectives. The implementation of PbR requires strengthening the organizational culture of public entities (Caso, 2011).

Next, the relationship between the traditional budget and the budget for results is shown: the application of inputs and intermediate goods generates products whose results have an impact on the economy and society (see figure 1).

Figura 1. Modelo PbR



Fuente: Caso (2011)

According to García and García (2010), budgeting for results incorporates the analysis of the results of the actions produced by the public administration and this is based on performance indicators and periodic evaluations.

Right there, the importance of PbR is recognized for adequate management for results and the creation of public value. The budget becomes, in this way, a bridge between the planning and the effective execution of the strategies and actions of the governments.

Undoubtedly, the authorities are interested in increasing the efficiency and effectiveness of public spending, rather than achieving short-term financial solutions. The countries that have made the most progress with PbR are also those that have obtained the highest score in the fiscal rules indicator. The factors that intervene in the effectiveness of the PbR are different: in addition to the reforms and fiscal rules, so is the size of the public sector and the source of its resources, as well as the motivation of political decision makers in the sphere. of the executive power; It is also essential that there is a minimum administrative capacity of the line civil service and public officials acting under the correct incentives. Regarding the legislative power, its sponsorship in the implementation of the PbR is another factor that influences the success of these reforms.

In the PbR, "the analysis of the results is based on performance indicators and evaluations" (García and García, 2010, p. 13). For this reason, governments have opted for the development of new mechanisms to promote the development of said budget and ensure its sustainability.

A fact that is not minor at all is that the dynamics of management for results and PbR and its structuring are based on the logical framework methodology. Although it might be thought that the logical framework methodology is a new process for administrative management, in reality it is not. In fact, its appearance record dates from the 60s of the last century, firstly, by Agency for Development of the Government of the United States (USAID, for its acronym in English), to later be reformulated and expanded in Germany ten years later by the Agency for Technical Cooperation (GTZ, for its acronym in German).

For Aldunate and Córdoba (2011), the logical framework methodology consists of two parts: 1) the vertical logic and 2) the horizontal logic. In simple terms, the first talks about the coherence between actions and impacts and the second about how they will be carried out and the scope of both.

Now, before turning the page, it is convenient to elaborate on the tools of the performance evaluation system, specifically in terms of the monitoring component. The matrix of indicators for results is "a tool that facilitates the design, organization and monitoring of programs" (Coneval, 2013, p. 14). It is also known as the logical framework matrix, since it is the result of the development of the logical framework methodology for the configuration of a public program. In this regard, the logical framework methodology is "a tool that facilitates the process of conceptualization, design, execution, monitoring and evaluation of programs and projects" (SHCP, s. f., p. 15). It consists of six consecutive stages that end with the development of a matrix of indicators for results:

- 1) Definition of the problem,
- 2) Analysis of the problem,
- 3) Definition of the objective,
- 4) Selection of alternative,
- 5) Definition of the analytical structure of the public problem and
- 6) Preparation of the matrix of indicators for results (SHCP, s. f.).

The matrix of indicators for results contains, in a concentrated, summarized and specific way, the objectives of the programs aligned with the national, state, municipal or sectoral plans; it shows the indicators that allow evaluating and measuring the objectives and expected results, and provides true information to detect risks or threats that could affect the development of the programs (Coneval, s. f.). This matrix is made up of four rows and four columns. In these we represent the objectives, indicators, means of verification, assumptions; in those, the end, the purpose, the components and the activities.

It should be noted that within the matrix of indicators for results, the performance indicators serve three types of roles: reference, monitoring, and evaluation, according to the stage of the budget program. These performance indicators are one of the elements most used by government organizations to evaluate their functions. These give a reasonable idea of the progress or fulfillment of goals and objectives proposed by public agencies in Mexico, since, to date, as a matter of transparency of public spending, they are already required to publish their results. To do this, the matrix of indicators for results is used, in which the performance indicators provide relevant information on the degree of compliance with each element.

One of the fundamental beliefs of managing for results, according to Torres (1991), is that by focusing attention on performance indicators, rather than on processes, officials will have greater motivation and even a greater field of action to perform their duties creatively and not only achieve them, but be more effective in achieving them. Other references describe this type of indicator as an attempt to reflect a more or less complex reality in the form of a number of one or several quotients (Adam and Gunning, 2002), or as a form of evidence that attempts to create meaning in uncertainty. or into the unknown by extracting simple ideas from more complex ones. A more elaborated definition by the Economic Commission for Latin America indicates that performance indicators are qualitative or quantitative measurement instruments of the variables associated with meeting the objectives (Arellano, Lepore, Zamudio and Blanco, 2012).

At a global level, the World Bank has a manual of performance indicators, which it uses to evaluate the projects it subsidizes; the OECD has developed guides for the construction of these; the United States Department of Energy has developed its own indicators for its sector (How to Measure Performance: A Handbook of Techniques and Tools), to mention a few (Arellano et al., 2012).

As previously mentioned, management for results is a term that is directly related to performance management, and like performance management, it has a wide variety of definitions, which coincide in at least one thing: that it is about a useful tool within organizations because it contributes to generating greater organizational development, that is, it seeks to achieve the best possible results, taking advantage of the organization's available resources, through the use of tools that favor the development of planning, supervision, measurement and review of organizational capacity (Salgado y Calderón, 2014, citados en Arango y Sotelo, 2019).

On the other hand, from a human resources-oriented approach, the management of the stable development of the personnel that works within an organization must be strengthened and trained with a renewed, dynamic and competitive corporate vision that generates a firm interaction between the social and (Castillo, 2013, cited in Arango and Sotelo, 2019), a glimpse of the impact on the organizational culture that the application of the model has.

Being a work tool to improve the development of organizations, performance management must be implemented under a series of structured steps that guarantee its effectiveness within the organization and that contribute to achieving the performance goals set. This series of steps is called the development management process, as established by Gonzáles, Mendoza and Paz (2008, cited in Arango and Sotelo, 2019).

According to Mosse and Sontheimer (1995), performance indicators are measures of the impacts, products and inputs of a project that are monitored during its implementation to assess progress towards its objectives. The foregoing clarifies that they can measure various aspects of the project being monitored.

The previous definition clearly indicates them as measures, while other definitions of recognized authors keep a more conservative position, which, although they recognize their precision, reduce their power of revelation by treating them more as a category of quantitative and qualitative information. (Franceschini, Galetto y Maisano, 2007).

In the current context, as previously mentioned, the concept of managing for development results has been constructed. García and García (2010) define it as a management strategy that guides the action of public development actors to generate the greatest possible public value through the use of management instruments that, collectively, coordinated and complementary, must implement public institutions to generate social changes with equity and in a sustainable way for the benefit of the population.

For the OECD and the World Bank (2006), managing for development results has now become a central part of global efforts to improve the effectiveness of public resources. It has even emerged as a main factor of the work and constant and consensual contributions of various countries, multilateral organizations, financial institutions, as well as the participation of public sector agents and development agencies worldwide, in order to improve the effectiveness of public management, through which the importance of measuring performance in international development is manifested (OECD-World Bank, 2006). In addition, according to the contributions of Cobo and Mataix (2009),

management for development results focuses its efforts on directing all resources towards the achievement of expected development results.

The implementation of management for development results requires constant and committed teamwork in the medium and long term, because it implies creating innovations and modifications in public management, such as adjustments or modifications in the legal or institutional framework. , ongoing training for managers and technicians responsible for carrying out government projects, alignment of the elements that make up the cycle of public value and the creation of new organizational structures that facilitate the integration and coordination of joint work.

Along these lines, the Accra Agenda for Action (AAA) called on donors and developing partner countries to focus on delivering results, which includes being more accountable and transparent (OECD-World Bank, 2018). Developing countries must work to strengthen the quality of policy design, implementation and evaluation through the improvement of information systems (OECD-World Bank, 2018).

Furthermore, the Paris Declaration recognizes that managing for development results is central to the entire Aid Effectiveness Agenda. In managing for development results, stakeholders pressure partner country governments and donor agencies to demonstrate results; givers and recipients expect each other to demonstrate that they are keeping their commitments and promises. Results-based management goes far beyond aid management; addresses the development process in partner countries and guides the allocation of all development resources in the most effective way.

Most of the components mentioned focus on a change of the core systems (the planning, monitoring and evaluation systems). It could be said that there is more and more clarity about what managing for results implies at a practical level in an organization. In this sense, management for results is mainly characterized by providing greater well-being to citizens, by increasing the efficiency and performance of public management, strengthening and promoting an organizational culture of transparency and accountability, and training responsible, committed and responsible public servants. capable of executing public spending responsibly and honestly.

The dimensions of the management capacity model for results in organizations

The SHCP (s. f.) establishes that management for results is:

A model of organizational, management and institutional performance culture that places more emphasis on results than on procedures. Although it is also interesting how things are done, what is done, what is achieved and what is its impact on the well-being of the population becomes more relevant; that is, the creation of public value (p. 74).

The study of the CGR arose as a response to the need to create a better Government, to place greater emphasis on the organization, which is what ultimately attends to and resolves the problems and needs in the communities. Likewise, of the urgency of fostering an efficient and effective public administration through the incorporation of budgetary and financial systems that lead to the adequate use of economic resources, the professionalization of human resources and the introduction of monitoring and evaluation systems that favor practices of transparency and accountability.

It is important to mention that, to achieve the aforementioned actions, the public administration must pay special attention to its institutional capacity through the use of diagnostic tools that allow it to identify the level of management capacity for results of the organizations.

At this point, it is necessary to emphasize that institutional capacity can be used in different ways, since different conceptions have been given to it over time. Rosas (2019), taking as reference the contributions of various authors, mentions the following:

- 1) *Indicated Ability*: Emphasizes ability as potential to accomplish tasks.
- 2) *Effective capacity*: refers to the capacity as the action of the Government and its performance.
- 3) *Capacity as a product*: ability to perform tasks with effectiveness, efficiency, sustainability, responsibility, transparency, accountability and user orientation, placing special emphasis on effectiveness guided by the principles of new public management.
- 4) *Capacity as a process*: refers to efforts to improve government action or performance.

Institutional capacity has different meanings, each one of them attends to the multiple contexts, however, no conception should limit the studies only to the internal level of the organization, but also take into account the external factors that surround the public sector, such as the economic, political and social environment.

Undersizing in the CGR

Based on the exposed contemporary theory, this study establishes the CGR as the degree of capacity in organizations to exercise effective management for results. Three dimensions (or pillars) constitute it: strategic coherence, budget methodology and information and management system. To be able to measure it through a methodological instrument, to give objectivity and clearly delimit each variable implicit in the CGR, it is necessary to establish a subdimensioning of these. Therefore, we proceed to describe the specific definition of each of these subdimensions.

This approach will allow a specific analysis of compliance with the pillars of management for results within organizations. Likewise, it generates relevant and timely information to optimize the process of creating public value.

First dimension: strategic coherence

The members of an organization must generate among themselves a synergy that dynamizes it. The efforts to achieve the objectives must be executed as in an orchestra, where the joint effort is greater than the sum of its separate parts; that is, in colloquial terms, they must be aware that they are “pulling to the same side”.

For Deloitte (2011), an organizational regulatory system allows organizations to evolve without top managers constantly reviewing the issue. By extension, it is possible to focus on the strategic management and oversight of the organization. Corporate policies, manual of functions and responsibilities, manual of procedures, organizational structure, manual of administrative regulations, hiring guidelines and code of ethics or labor regulations, are part of its elements.

Clearly communicating the objectives not only gives certainty to the members of an organization and gives operational certainty, but can also be considered an essential part of an administrative control system. (Horngren, Sundem y Stratton, 2006).

For Gómez (1994), the elements that make up strategic planning must be sufficiently clear and expressed in simple language to facilitate understanding. However, apart from establishing the technique for correct drafting, coherence should be considered

based on the process of its consolidation, that is, in the sense of the mission. This, needless to say, must generate a certainty of the organization's reason for being, and the vision must be linked to it, since it is in the effectiveness of the development of its functions how it will achieve it. Likewise, the analysis of strengths, weaknesses, opportunities, threats (SWOT) must establish the parameters for the strategic objectives, objectives delimited in the medium and long term, linked to the mission and that will allow giving rise to the preferred strategies and lines of action. (implementation of policies or programs) (SHCP-UNAM, 2017).

There it is stated that human beings are guided by collaborative efforts of a general nature and that, despite having personal aspirations, if they allow themselves to be guided by "basic group objectives", greater strength will be sustained. Therefore, in this sense, their ability to achieve common goals will be greater and the results that are set will be more within the reach of the organization.

Therefore, when talking about strategic coherence, it is necessary to understand strategic planning in organizations as the process of determining the major objectives, policies and strategies that will govern it (Steiner, 1992). For Robbins and Coulter (2010), strategic planning is an element of the strategic management process which they define simply as "what managers do to develop the organization's strategies", however, they add that it is an important task that It involves all the functions of the administration. So the process of strategic management for them is made up of six steps, which involves strategic planning (in 4 steps): 1. Identify the current mission of the organization, its objectives and strategies, 2. External analysis (Opportunities and Threats) , 3. Internal analysis (Strengths and Weaknesses), 4. Formulation of strategies, 5. Implementation of strategies and 6. Evaluation of results. The SHCP and the UNAM (2017) add vision to the procedure, leaving an adjusted five-step model (see figure 2).

Figura 2. Planeación estratégica ajustada



Fuente: SHCP-UNAM (2018) con base en Robbins y Coulter (2010)

The mission and vision make the values and general direction explicit; they frame, simplify the spectrum of action and clarify to the actors in the organization where to keep the helm of the ship (Arellano et al., 2012).

On the other hand, the alignment in this dimension acquires an important nuance, since it leads the budget process towards results. Defines and aligns budget programs and their allocations (SHCP-UNAM, 2017).

The alignment of the programs allows the operational and tactical objectives to contribute to the fulfillment of the strategic objectives of the organization; thus, it links the particular actions to the fulfillment of the established goals. In addition, it is necessary that each responsibility center or administrative unit contains objectives that contribute to the purpose of the organization. As described by Peter Drucker (1986), an essential part of proper management is the establishment of useful objectives in each operational area and at all levels, in such a way that each member of the organization knows them with certainty.

Finally, the term vertical logic is a concept coined for the logical framework methodology that implicitly brings about the alignment of a budget program, since said methodology allows budget programs to be aligned with the strategic objectives of the agencies and entities. (Perez, 2012). In a nutshell, the vertical logic is a causal analysis between objectives of the matrix of indicators for results. Through this, the questions can be answered: Are the activities necessary and sufficient for the components to be produced? Are the components necessary and sufficient for the realization of the purpose? Is it clear that the realization of the purpose results in the solution of the problem? And does the achievement of the purpose contribute to the solution of a higher development objective? (SHCP-UNAM, 2017).

The construction of the budgetary programs of the organization must meet the goals established in the strategic planning, whose construction must be through the methodology of the logical framework established in the SHCP guide (sf), which must be aligned with the goals of the current National Development Plan and its derived programs, or of the state and municipal planning, for the local case. Understood in this way, the matrix of indicators for results of organizational budget programs must be consistent with their source of financing.

Second dimension: budget methodology

As already mentioned, the logical framework methodology is a tool that facilitates the process of conceptualization, design, execution, monitoring and evaluation of programs and projects. Therefore, the budget methodology must be taken into account in order to conceive a PbR and, by extension, a more effective CGR.

A method can be interpreted as a chronologically ordered and efficient sequence of activities that will be executed to obtain results (Gómez, 1994), in this case those of the budget and strategic planning.

The methodology in the public sector has opted for the logical framework approach, which represents a finer step in strategic planning by applying a specific method for the creation of budgets, programs and projects. As Crespo (2015) describes it well, its extensive application in various contexts allows us to assume that its strengths and weaknesses are quite clear and documented.

For the SHCP and UNAM (2020), the construction of budget programs for the public sector must be defined through the logical framework methodology. In this way, as described above, there is a sequence of steps to develop a collaborative work among the staff to build the budget programs.

This exercise leads to the consolidation of the matrix of indicators for results, in whose elaboration and process, according to Coneval (2013), the following managers must participate: institutional planning, programming and budgeting, execution of the programs, of the evaluation and also consider the beneficiaries of the budget programs (see figure 3).

Figura 3. Principales involucrados en la aplicación de la metodología del marco lógico



Fuente: Coneval (2013)

Strategic planning and annual operating programs must contain basic elements for their monitoring, since having objectives, goals and indicators will represent the north for the control management system (Ramírez, 2013).

Regarding the value scheme, Armijo (2011) mentions that the central characteristics of results-oriented management are:

- a) Identification of objectives, indicators and goals that allow evaluating the results, generally through the development of strategic planning processes as a tool to align priorities with resources and establish the basis for the control and evaluation of goals.
- b) Identification of specific levels of those responsible for achieving the goals.
- c) Establishment of internal management control systems where the responsibilities for meeting the goals throughout the organization are defined, as well as the feedback processes for decision making.
- d) Linking the institutional budget to the fulfillment of objectives.
- e) Determination of incentives, flexibility and autonomy in management according to performance commitments.

Strategic planning is a process that precedes management control, which allows monitoring of the objectives established for the fulfillment of the mission.

Third dimension: information and management system

For the timely decision-making and adoption of corrective actions by responsibility centers and senior management, it is necessary to have an effective management system that is duly fed with the relevant information.

For Menschel (1997), a system is a network of related procedures that are developed according to an integrated scheme that allows the organization to achieve greater activity.

An important aspect of the information and management system is the reliability of the information. For this reason, integration as a condition for the interrelationship of the parts and containing a «regulator» (Gómez, 1997) (see Figure 4) will allow an effective follow-up of the organizational exercise in the achievement of its programmatic or strategic goals.

Figura 4. Componentes de los sistemas



Fuente: Gómez (1997)

In addition to the vertical logic mentioned in strategic coherence, in terms of monitoring and evaluation it is important to consider the horizontal logic. According to Coneval (2013), the horizontal logic is to examine the cause-effect relationship in the matrix of indicators for results from right to left, starting from the assumptions of each narrative level, to validate whether the means of verification are sufficient and necessary to obtain the data required for the calculation of the performance indicators and if the defined indicators allow good monitoring of the objectives and adequate evaluation of the achievement of the programs.

According to García and García (2010), the management system includes evaluation and budgetary and program monitoring. For this to be an effective exercise, the information must be up-to-date and properly linked in an effective information system. Currently, the most effective and efficient way to carry out monitoring is through computer systems that process the information and translate it into legible factors for correct decision-making.

In this sense, the internal organizational structure becomes relevant, since monitoring depends on an adequate internal structure (Gómez, 1997), since it represents a means through which the organization extends its influence in society, therefore, it must be invested in her enough. Similarly, in addition to the human element (Gómez, 1997), physical elements (forms, reports and equipment) of information (data, files and procedures) must be well identified.

That is why a computer system well adapted to the development needs of an organization will provide greater certainty of learning and information management. Thompson and Gamble (2012), regarding the installation of information systems, state that an operating system (a well-thought-out and state-of-the-art utility software) not only allows better execution of the strategy, but also strengthens the organization's capabilities.

Thus, having a computerized system that integrates the data on the goods, services and works originating from each administrative unit, as well as its programs and projects, is essential for the proper functioning of results-oriented management and for carrying out performance monitoring and evaluation.

Regarding the above, an effective information system will allow for better monitoring, since it will reinforce control, understood as the process that makes it possible to guarantee that actual activities are adjusted to those projected. In addition, the more accurate the information, the higher its quality and the greater the confidence that the governing body can place in it for decision making. (Stoner, Freeman y Gilbert, 1996).

Administrative control can also be seen as a system, as stated by Ramírez (2013). This is a system that diagnoses, evaluates and corrects the different areas of the organization until it is able to use its resources to fulfill its corporate mission. A management control system is a logical integration of techniques for gathering and using information to make planning and control decisions, as well as allowing performance to be evaluated (Horngren et al., 2006).

Similarly, Wheelen and Hunger (2013) describe that the evaluation and control process guarantees that an organization achieves what is proposed, since it compares the performance with the desired results and provides feedback so that the administration evaluates the results and takes corrective measures.

The evaluation in this case is part of a standardized procedure for the governing body; top management and operational managers need to specify the implementation processes and outcomes that should be monitored and evaluated, that is, measured in a reasonable, objective, and consistent manner (Wheelen and Hunger, 2013). For this reason, it is also intended to validate that the performance indicators, the progress of the objectives and strategies of the institutional development plan are available for consultation both internally and externally, in accordance with the applicable and current regulations.

For the OECD and the World Bank (2006), transparency is a concept related to the possibility that the real information of a company, government or organization can be consulted by the different subjects affected by it, in such a way that they can take informed decisions without information asymmetry (Asociación Catalana de Contabilidad y Dirección [Accid], 2013).

In this way, it becomes essential that there is a clear portfolio of services available to users, and that this can be reviewed internally. In addition, it must be accompanied by documents that transmit, without distortion, the basic information regarding the operation of the parts of the system.

Organizational environment for the operation of management for results and the development of its capacities

In Mexico, it has begun to move towards an administration for results based on principles enshrined in the Political Constitution of the United Mexican States, specifically in its article 134: efficiency, effectiveness, economy, transparency and honesty. Public budgets must now include their real impact on Mexican communities, they must contain a series of essential elements that allow them to be evaluated with a cost-benefit approach.

Thus, Mexico is gradually advancing towards management for results, carrying out acts of reform and modernization in its central administration, setting the pace for local governments so that they instruct the modernization mechanisms and proposals to comply with the new guidelines and standards, and thus achieving greater development in the communities and a greater impact of public policies on the lives of its inhabitants.

Case study

The design and application of a methodology for the study of CGR in a public institution in Mexico was applied as a sample in the FECA of the UJED, which has a well-defined mission, vision, strategic objectives and is one of the largest public institutions in the country. State of Durango.

Dimensions of the CGR

Based on the contemporary theoretical universe of management for results, described in the previous paragraphs, each of the definitions for each dimension and subdimension that define the CGR in organizations is exposed.

The First Dimension: Strategic Coherence

Strategic coherence can be defined as a correct and clear logical structuring of planning and strategic elements, while attending to fundamental aspects.



The foregoing makes it possible to identify the subdimensions for strategic coherence:

- 1) *Regulations*: there is an organizational regulation to structure management for results in planning, budgeting, programming, monitoring and evaluation.
- 2) *Clarity*: of the elements that make up strategic coherence: mission, vision, strategic plan or program and their causal relationships.
- 3) *Correspondence*: adequate alignment between the mission, vision, diagnosis (SWOT) and the strategic objectives.
- 4) *Vertical logic*: in the matrix of indicators for results and the correct alignment of the budget program and the strategic projection.

The Second Dimension: Budget Methodology

The budget methodology is the dynamic with which the organization plans, builds its programs and budgets. Here the following subdimensions can be identified:

- 1) *Budget process*: the annual operating programs are established based on the institutional development plan and are formed by a committee or governing body that analyzes their relevance. All sources of financing are correctly identified.
- 2) *Programmatic consensus*: the budget programs are built from a dynamic of collegial participation among those responsible for planning, programming, budgeting, execution, evaluation and the users of the products and services are made participants, that is; to the beneficiaries.
- 3) *Valuation scheme*: the strategic plan and the annual operating programs, in addition to their alignment, must have goals, objectives and indicators that allow the objective and consistent measurement of organizational planning.

Third dimension: information and management system

In a scheme more focused on the operation of budget programs, the information and management system is established, which represents the effective control based on management for results over each of the budget programs in the responsibility centers and the high institution address.

Based on the above, the following subdimensions can be formed for the information and management system:



- 1) *Horizontal logic*: from the matrix of indicators for results built in the budget process: assumptions such as correctly identified externalities, well-identified and sufficient means of verification for the performance indicators and that these economically describe the fulfillment of each level of the summary narrative, as in the institutional development plan for each specific objective.
- 2) *Monitoring and evaluation*: the different areas and departments of the organization collect the information through well-defined verifications in a timely manner, make the corresponding reports through specific formats and in this way feed the performance indicators periodically to maintain a updated feedback. In addition, there is a well-defined governing body, which meets periodically to analyze the results, address deviations and propose strategies.
- 3) *Organic and procedural structure*: there must be an adequate link between the different areas, specifically with a responsibility center that gathers and moderates the information for the administration of the results. There must be well-defined elements on duly formalized formats and processes.
- 4) *Information system*: each administrative unit has access to a central information system that feeds into the budget programs it executes, the system processes the information and allows a panoramic version for senior management and monitoring areas. and evaluation for timely decision-making. The information is clear, available and transparent for internal and external users.

Main hypothesis

- It is feasible to measure CGR in an organization.

Specific hypotheses

- H1: a methodological instrument that measures CGR can be developed.
- H2: the CGR of the FECA of the UJED can be determined.

Independent variables

It allows revealing the main aspects and elements that should be expected within organizations to consider managing for results in their performance.

Dimensional variables of said capacity:



- 1) First dimension: strategic coherence
- 2) Second dimension: budget methodology
- 3) Third dimension: information and management system

Dependent variable

- CGR: the degree of capacity in the organization to exercise effective management for results.

Methodology and analysis of results

No precedent was found on the measurement of the CGR in public organizations and in the bibliography consulted. The research had a non-experimental quantitative approach, given that numerical values were given that allowed measuring the degree of the organization and the possibility of comparability with other institutions.

The study was exploratory of descriptive order. Considering that dimensioning should be built from a theoretical and contextual basis on what management for results is about and should be applied at a moment in time, the research was cross-sectional.

Technique and instrument

A technique was used that allowed the analysis of the object of study, in this case the FECA of the UJED. The subjects were the adjective areas of the faculty itself. In the field study, the survey was applied, that is, the instrument designed to obtain an objective measure of said organizational capacity.

The Likert scale was applied to assign numerical values to the degree of compliance with each item. For each item there is an assessment of the degree of agreement of the subject: Totally agree, Agree, Undecided, Disagree and Totally disagree, which represents four, three, two, one and zero points, respectively. The total number of items for the instrument is 47, the maximum possible score is 188 and the minimum is 0 (see Annex 1). In FECA, the questionnaire was applied to all areas, 100% of the population (see Table 2 in Annex 1).

The strategy used for the methodology was carried out as follows: the variable to be described was conceptualized; bibliographic review, theoretical framework; dimensions and sub-dimensions to be evaluated; operationalization of the dimensional variables, design of items corresponding to the subdimensions; instrument and its scales;

the items were ordered; it was applied directly to the subjects of the object of study; data was collected and entered into a database using a Microsoft Excel spreadsheet; the results were graphed, and the instrument was validated.

Results

When applying the instrument in the FECA of the UJED, the respondents evaluated the effectiveness of the management using a Likert scale. In this way, the deductive analysis showed that the CGR in the FECA is 49.79%, less than half of a perfect score, which leaves a wide area of opportunity of 50.29%.

According to the primary dimensioning, where the strategic coherence, the budget methodology and the information and management system are identified, the following results are given for each one:

- a)
- b) First dimension: strategic coherence: 58.72%
- c) Second dimension: budget methodology: 49.85%.
- d) Third dimension: information and management system: 42.51%

The greatest area of opportunity for FECA is the information and management system, followed by the budget methodology; while strategic coherence stands as its greatest strength. It is worth mentioning that between this and the information and management system there is a margin of 16.21%. It will be worth analyzing these variations. Based on the results obtained here, the FECA presents the information and management system as the dimension with the greatest area of opportunity, which makes evident the lack of concentration, processing and management of information through appropriate technologies. On the other hand, strategic coherence presents the greatest strength, however, when considering the score obtained, it is not entirely effective. In this case, it represents the correct and clear logical structuring of the planning and the strategic elements, so to speak, the collaborative synergy.

Regarding the second dimension, the budget methodology, the adequate application of the logical framework methodology for the construction of the matrix of indicators for results is validated. In this case, the FECA does not reach half of the minimum score in this dimension, which indicates that the methodology is not followed. In the context of the FECA, the annual operating program must be built using the logical framework methodology and presented through the matrix of indicators for results, in this case it does not exercise the budget process with sufficient effectiveness.

The third dimension (information and management system) represents the greatest area of opportunity, since the lowest score was obtained there. It is about effective control based on management for results on each of the budget programs in the responsibility centers and the senior management of the institution, the results make evident the lack of concentration, processing and management of information through appropriate technologies. , therefore, the control and monitoring of the results are not fully available for decision making, thus hindering the adequate effectiveness in the exercise of the functions of the adjective and substantive areas of the subject of study.

In this sense, attending to the objectives of the study, it was possible to first define what CGR is in organizations, namely, the degree of capacity in organizations to exercise effective management for results. For this, three dimensions (or pillars) were considered: strategic coherence, budget methodology and information and management system.

Several coincidences were found among all the sources and authors about what management for results should represent. For the first dimension, an aspect of much practical reasoning, since strategic coherence is established as a correct and clear logical structuring of planning and strategic elements, attending in turn to three fundamental aspects: the correspondence between them, the vertical logic of the matrix of indicators for results and the clarity in which these duly regulated elements are expressed.

For the second dimension, it must be understood that for the effective development of any public program or project, the logical framework methodology must be carried out, building and budgeting the programs. That is, the organization establishes its strategic and annual operations in accordance with its long-term vision; the budget methodology.

Finally, regarding the last dimension, which refers to information and management systems as a way of evaluating and monitoring, essential for decision-making and for the achievement of goals and objectives, it was established as the one that represents effective control. based on management for results on each of the budget programs in the centers and the institution's top management.

Discussion

Latin America has generated documents, studies and launched projects in order to gradually adopt the new public management paradigm. In fact, as described by Dussauge (2016), which mentions that these were consolidated as contributions that shape the backbone of said paradigm, which, it should be noted, implements a management model

for results in governments. . The basic essence of this new management model focuses on the results of public policies, budget programs and impact projects that the public administration itself executes for the well-being of the population.

For this reason, the IDB has generated different instruments and indicators to analyze the degree of implementation of management for development results. And in this sense, in 2007, it developed the evaluation system for the Implementation Program of the External Pillar of the Medium-Term Action Plan for Development Effectiveness (Prodev, for its acronym in English), which allows analyzing the degree of progress and institutionalization of results-based management practices and instruments in national governments, which allowed for evaluations to be carried out in subsequent years (García y García, 2010).

Likewise, given the need to permeate government orders, a Provev evaluation system was created at the subnational level with the aim of validating, in the case of Mexico, the progress of the states (García and García, 2010). Said system is constructed in such a way that local governments must face updating processes and normative articulation to comply with the dimensional characteristics of the instrument.

However, although the instruments measure the capacities of the federal and subnational governments to implement management for development results, there is no instrument that allows analyzing the internal capacity of the public institutions themselves in terms of their performance. management for results, since these IDB metrics give a referendum on elements that cannot be attached to the public institutions themselves to evaluate their CGR, since their dimensions do not correctly delimit the intrinsic processes in the dependencies to exercise a suitable practice. And this point becomes relevant when understanding that government action occurs through its institutions, since these are the ones who actually exercise public resources, budget, design, monitor and evaluate programs that have the development and well-being of communities as their objective.

Therefore, if only the global aspects of governments are evaluated, according to the dimensions of the available instruments provided by the IDB, without approaching precisely the organizations that interact directly with the population, the verification of effective capacity is limited. , since it is the public administration institutions that are in charge of generating, in addition to knowledge, the paradigm shift in public management and this has only perceived the reform as a brief training on the components of management for results and a change in budget formats.

The CGR represents today the great area of opportunity to amplify the effectiveness of the government apparatus, considering the systematization of information, where decision-making does not only represent the generation of public policies, but also a possibility of feedback capable of generating greater knowledge. and improve the results of public programs, which includes higher education educational institutions as autonomous bodies that exercise public budget.

In the theoretical basis of this research, the conceptualization of management for results is widely navigated, among the most contemporary addressed are Martínez and Palacios (2019), who express that management for results also includes an organizational culture approach and that it is support of practical tools.

Martínez, Palacios and Juárez (2020a), for their part, developed an instrument that allows measuring the managerial approach in management for results in the knowledge society, whose objective is to evaluate the approach of managers in the public sector in an administration based on management for results and that have a perspective from the knowledge society (see table 1), which represents one of the pioneering academic efforts in studying the internal scaffolding of organizations in the contemporary model of the CGR.

Tabla 1: Aspectos, componentes e indicadores del instrumento “Enfoque directivo en la gestión para resultados en la sociedad del conocimiento”

Aspecto	Componente	Indicador
Etapa Ex ante	Resultados Esperados	Visualiza los resultados esperados al diseñar un programa o proyecto institucional (Programa)
	Costos Probables	Prevé los costos probables al implementar un Programa
	Impactos Esperados	Anticipa los impactos esperados del Programa
	Diseño de Indicadores Estratégicos	Establece Indicadores para medir la efectividad del programa para la evaluación y seguimiento de programas
Etapa de Implementación	Diseño de Indicadores de Desempeño o de Gestión	
	Seguimiento o Evaluación	
	Realización de Correcciones	
Etapa Ex -post	Evaluación de programas	
	Rinde Cuentas	
Eje transversal (Sociedad del Conocimiento)	TIC en la Toma de decisiones	
	Gestión de datos	Realiza análisis de datos y toma de decisiones conforme al mismo para impulsar el logro de resultados
	Decisiones y análisis de datos	

Fuente: Martínez *et al.* (2020a)

With this approach to the phenomenon that has begun to dazzle the CGR in organizations, it is evident that there is sufficient theoretical basis to dimension the organizational capacity on the management model for results. Therefore, it is possible to point out the following:

- 1) In addition to knowing with the current instruments the degree of implementation and management capacities for results in the government orders, it is necessary to have instruments that allow the analysis of the CGR in the institutions themselves.
- 2) Having an instrument in public organizations that allows their CGR to be analyzed will allow the development of relational models in later studies capable of detecting preponderant factors in CGR in organizations.
- 3) Having an instrument to measure the CGR will be an advantage for the design of information systems that strengthen their areas of opportunity and that allow greater effectiveness of government work.

In short, this research is based on the convenience of a reference instrument to assess CGR at the organizational level; and thus provides a theoretical reference framework to dimension management for results in public institutions and evaluate them methodologically.

In this way, it is shown that the CGR can be measured through an instrument designed in an integral way, which, in coherence with the theoretical framework of management for results, addresses three fundamental aspects of the organizations that measure it: strategic coherence, budget methodology and information and management system. These dimensions, in turn, are made up of 11 specific subdimensions, which, when analyzed, allow determining the level of CGR in organizations.

Conclusions

The main hypothesis is fulfilled, since it was found that the CGR can be measured in an organization, which was achieved through a deductive process of analysis on the contemporary theory of management for results, based on three main dimensions with 11 subdimensions. based on 47 items applied in an instrument with a Likert scale, which allows verifying the H1. In this way, the instrument was applied in the FECA and its CGR could be measured precisely, which allows it to make a series of recommendations to improve its practices around management for results, and which in consistency also verifies compliance. of the H2.

In this order of ideas, if we understand that the organizations that make up the public administration of governments are really the planners, programmers and executors of public spending, it is necessary to understand that to the extent that these demonstrate a greater CGR, they will also reflect a greater potential for generate public value, which is the ultimate goal of managing for results. In other words: it will allow more effective governments. In this case, it makes it possible to identify areas of opportunity that improve its capacity to meet its objectives set out in the institutional development plan and thus contribute to the strategic plans of each level of government, generate greater public value and impact the objectives of the strategic policies drawn up by the nation, in this case of the educational sector in Mexico.

Future lines of research

In later studies it will be helpful to integrate a glossary of terms and abbreviations for the respondents. Likewise, to apply the proposed instrument in different educational institutions, including as an effective instrument to reveal key information to improve its management for results, and to be applied in the different sectors of the public administration of governments for the same purpose.

The application of the CGR instrument in higher education institutions will shed light on, identify matching areas of opportunity precisely and in the comparison of the subdimension the similarities between them, which will lead to a positive impact on their management for results.

Finally, it is feasible that structural changes or the implementation of information systems have a direct impact on the CGR, derived from their relevance in the management model for results, so the application of the CGR instrument in two time lines with some of these factors will raise a specific background on how to improve management for results in organizations.

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Rol de Contribución	Autor (es)
Conceptualización	Adolfo Antonio De la Parra Northon
Metodología	Adolfo Antonio De la Parra Northon
Software	Adolfo Antonio De la Parra Northon
Validación	Ernesto Geovani Figueroa González
Análisis Formal	Adolfo Antonio De la Parra Northon
Investigación	Adolfo Antonio De la Parra Northon
Recursos	Adolfo Antonio De la Parra Northon
Curación de datos	Adolfo Antonio De la Parra Northon
Escritura - Preparación del borrador original	Adolfo Antonio De la Parra Northon
Escritura - Revisión y edición	Ernesto Geovani Figueroa González
Visualización	Adolfo Antonio De la Parra Northon «principal» Ernesto Geovani Figueroa González «apoya»
Supervisión	Adolfo Antonio De la Parra Northon
Administración de Proyectos	Adolfo Antonio De la Parra Northon
Adquisición de fondos	Adolfo Antonio De la Parra Northon

Appendant 1 Survey to measure the management capacity for results in organizations

Tabla 2. Instrumento para medir la capacidad de gestión para resultados en las organizaciones

Capacidad de gestión para resultados (CGR) en la organización		
Encuesta de aplicación directa a los titulares de las unidades adjetivas y sustantivas de la organización		
		Lea cuidadosamente las instrucciones:
	1	Para efecto de la presente considere como “institución” únicamente a la Facultad de Economía, Contaduría y Administración (FECA); es decir, omita considerar referencias a la administración central de la UJED.
	2	Marque a la derecha de la aseveración el número que corresponda a su <i>grado de acuerdo</i> tomando en cuenta al centro en el que trabaja y el puesto que desempeña. La escala es la siguiente:
		Totalmente de acuerdo = 4
		De acuerdo = 3
		Indeciso = 2
		En desacuerdo = 1
		Totalmente en desacuerdo = 0
Núm.	Pto.	Ítem
1	1.1.1	Existe la normatividad necesaria y suficiente, en reglamentos o normas que garanticen el proceso de planeación, presupuestación y programación con base en resultados.
2	1.1.2	Existe la normatividad necesaria y suficiente, en reglamentos o normas que garanticen el ejercicio para el reporte de avances, el seguimiento y la evaluación.
3	1.1.3	El proceso de la aplicación de la metodología del marco lógico para la elaboración de los programas operativos anuales se encuentra debidamente reglamentada.
4	1.2.1	Conozco y me es clara la misión organizacional.
5	1.2.2	Conozco y me es clara la visión organizacional.

6	1.2.3	Conozco y me es claro el Plan de Desarrollo Institucional.
7	1.2.4	Conozco los programas operativos anuales que me competen institucionalmente, de forma detallada y comprendo la manera en la que se vincula y contribuye con el Programa de Desarrollo Institucional.
8	1.3.1	Es clara la dirección y certeza que da el Programa de Desarrollo Institucional para alcanzar la visión institucional.
9	1.3.2	El (los) programa operativo anual de su área impacta en las metas del Programa de Desarrollo Institucional.
10	1.3.3	El (los) programa operativo anual de su área es coherente con la misión organizacional.
11	1.3.4	Existe una coherencia clara entre la misión y visión organizacional.
12	1.3.5	Se realizó un diagnóstico organizacional (FODA) participativo para la construcción del Plan de Desarrollo Institucional, tomando en cuenta la visión.
13	1.4.1	Las actividades contempladas en la matriz de indicadores de resultados del (de los) programa operativo anual son los suficientes y necesarios para desarrollar los bienes o servicios establecidos.
14	1.4.2	Los componentes (bienes y servicios) establecidos en la matriz de indicadores de resultados son los suficientes y necesarios para hacer cumplir con el propósito del programa operativo anual.
15	1.4.3	El propósito del programa operativo anual contribuye al cumplimiento del Plan de Desarrollo Institucional o de su fuente de financiamiento.
16	2.1.1	Se reúne el personal de la unidad administrativa, o en su caso el cuerpo directivo para definir la situación problemática que se atenderá con el (cada) programa operativo anual con el fin de lograr las metas del Plan de Desarrollo Institucional.
17	2.1.2	Se consideran a los involucrados de la situación problemática para medir las expectativas y fuerzas de los actores, de acuerdo con los escenarios definidos para intervenir con el programa operativo anual.

18	2.1.3	Se realiza una adecuada conversión de la situación problemática a atender en una situación objetivo, considerando los medios para alcanzarla.
19	2.1.4	Se realiza un análisis de alternativas de bienes, servicios y sus actividades con base en una matriz que evalúe los aspectos cualitativos de cada alternativa planteada para seleccionar la mejor opción.
20	2.1.5	Con base en la situación objetivo del programa operativo anual, se construye una matriz de indicadores de resultados que contemple metas, indicadores, medios de verificación y supuestos para cada nivel de esta.
21	2.1.6	Se consideran las fuentes de financiamiento alternativas disponibles para intervenir en la situación objetivo, se vinculan correctamente con el Plan de Desarrollo Institucional o con las políticas estratégicas de la fuente de financiamiento (en su caso).
22	2.2.1	Para la elaboración de la matriz de indicadores de resultados, usted, como responsable, se reúne con los responsables de la planeación, programación y presupuestación organizacional.
23	2.2.1	Para la elaboración de la matriz de indicadores de resultados usted, como responsable, se reúne usted con el responsable de la evaluación organizacional.
24	2.2.1	Para la elaboración de la matriz de indicadores de resultados del programa usted sondea a los beneficiarios directos del mismo.
25	2.3.1	La matriz de indicadores de resultados contiene objetivos específicos que se medirán con indicadores de desempeño.
26	2.3.2	El Plan de Desarrollo Institucional contiene objetivos específicos que se medirán con indicadores de desempeño.
27	2.3.3	Los indicadores de desempeño de la matriz de indicadores de resultados se encuentran valorados objetivamente a través de una ficha técnica que garantiza su pertinencia, la cual incluye: las metas a lograr, las variables que intervienen en su cálculo y una semaforización del nivel de cumplimiento.

28	2.3.4	Los indicadores de desempeño del Plan de Desarrollo Institucional se encuentran valorados objetivamente a través de una ficha técnica que garantizan su pertinencia, donde se incluyen: las metas a lograr, las variables que intervienen en su cálculo y una semaforización del nivel de cumplimiento.
29	3.1.1	Los medios de verificación de la matriz de indicadores de resultados son los suficientes y necesarios para alimentar y accionar correctamente a los indicadores de desempeño.
30	3.1.2	Existen medios de verificación suficientes y necesarios; éstos alimentan y accionan correctamente los indicadores de desempeño.
31	3.1.3	Los indicadores de desempeño permiten observar de forma clara y objetiva el avance de cumplimiento del objetivo específico para cada nivel de la matriz de indicadores de resultados.
32	3.1.4	Los indicadores de desempeño del Plan de Desarrollo Institucional permiten observar de forma clara y objetiva el avance de cumplimiento de cada objetivo específico.
33	3.1.5	Los supuestos de la matriz de indicadores de resultados en cada nivel permiten evaluar los riesgos por externalidades no controlables por la organización en cada nivel de la misma.
34	3.2.1	Existe un seguimiento efectivo, es decir; un monitoreo permanente y periódico de los avances del cumplimiento de las metas organizacionales establecidas en la planeación.
35	3.2.2	Existe una evaluación efectiva, es decir; una verificación permanente y periódica de los avances del cumplimiento de las metas organizacionales establecidas en la planeación.
36	3.2.3	Los reportes de las actividades realizadas y sus impactos, se realizan a través de tiempos debidamente establecidos.
37	3.2.4	El cuerpo directivo (o cuerpo colaborativo del programa) se reúne periódicamente para validar los resultados, retroalimentar y tomar decisiones en el curso de la ejecución de los programas.
38	3.3.1	En la estructura interna de la organización existe un área responsable específicamente del monitoreo, seguimiento y evaluación del ejercicio programático.

39	3.3.2	Realiza los reportes de las actividades realizadas y sus impactos se realizan a través de formatos debidamente establecidos y formalizados.
40	3.3.3	Existe un manual de procedimientos debidamente formalizado y funcional.
41	3.3.4	Existe un manual de organización debidamente formalizado y funcional.
42	3.4.1	Existe un catálogo de bienes y servicios de la organización bien definido.
43	3.4.2	Usted cuenta con un sistema informático que le permite consultar la información suficiente y pertinente para la toma de decisiones oportuna.
44	3.4.3	Existe un sistema informático automatizado que arroja de forma actualizada (por lo menos tres meses) el estado de todos los indicadores de desempeño organizacionales.
45	3.4.4	Usted utiliza un sistema de información central que alimenta los resultados organizacionales.
46	3.4.5	Existe una plataforma de consulta sobre los resultados organizacionales a corto y largo plazo para los usuarios internos.
47	3.4.6	Existe una plataforma de consulta sobre los resultados organizacionales a corto y largo plazo para los usuarios externos.

Fuente: Elaboración propia