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Artículos científicos

Perspectivas de financiamiento externo en las universidades: el caso del Profexce en la Universidad Veracruzana

Perspectives of the External Financing in the Universities: The Case of the PROFEXCE in the Universidad Veracruzana

Perspectivas de financiamento externo em universidades: o caso da Profexce na Universidad Veracruzana

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Resumen

El Programa de Fortalecimiento a la Excelencia Educativa (Profexce) ha constituido un medio estratégico con el que cuenta la Subsecretaría de Educación Superior (SES) para otorgar recursos financieros extraordinarios a las instituciones de educación superior (IES). El programa está orientado básicamente a la mejora integral de la calidad de la oferta educativa y servicios. Dicho programa asigna los recursos a las universidades dependiendo de los puntajes obtenidos en la evaluación externa. En esta investigación de carácter cualitativo se analizó el funcionamiento del Profexce, específicamente la forma en que es evaluado por los comités de pares evaluadores de la SES, con el fin de identificar la correspondencia de dicha evaluación con la asignación de los recursos. Para ello, se realizó un estudio de caso a través del análisis de contenido de tres dependencias pertenecientes al Área Académica de Ciencias Biológicas y Agropecuarias de la Universidad Veracruzana (UV). Se revisó cómo ha sido la evaluación y la correspondiente distribución de recursos en los últimos tres bienios en que ha operado el programa (2016-2017, 2018-2019, 2020-2021). A partir de ahí se generaron reflexiones en torno a los retos que enfrentan las universidades

para mejorar su calidad con una participación financiera federal cada vez más escasa. Aquí se muestra cómo la asignación de presupuesto no necesariamente obedece a la formulación apropiada de los proyectos y al incremento de los principales indicadores de calidad de las universidades, sino que predominan criterios mayormente ligados a la disposición del presupuesto y a factores ajenos a la evaluación que determinan el monto asignado.

Palabras clave: calidad educativa, evaluación, educación superior, gestión, recursos financieros, transparencia, universidades públicas.

Abstract

The Educational Quality Strengthening Program (Profexce, for its initials in Spanish) has become a strategic means available to the Undersecretariat for Higher Education (SES, for its initials in Spanish) to provide extraordinary financial resources. This program is oriented towards academic goals and gives resources to the universities according to the score obtained in an extern evaluation. With this qualitative research it is analyzed the way in which the Profexce operates, in specific the way in which it is evaluated by the committees of evaluators of the SES, in order to identify the correspondence between that evaluation and the allocation of resources. For this purpose, a case of study was realized through a content analysis methodology of three dependencies belonging to the Academic Area of Biological and Agricultural Sciences of the Universidad Veracruzana. It was analyzed how the evaluation and the evolution of the distribution of resources in the last three biennia, in which the program has operated, have been managed (2016-2017, 2018-2019, 2020-2021). These considerations have created new reflections around the challenges that face the universities around the lack of financial participation of the federation. Here it is demonstrated how the assignment of budget doesn't answer to an appropriate formulation of projects nor the increase of the principal quality indicators of the Universities, is more predominant a criteria related to budget disposal and to factors beyond the evaluation that determine the amount allocated.

Keywords: quality education, evaluation, higher education, management, financial resources, transparency, public universities.

Resumo

O Programa de Fortalecimento da Excelência Educacional (Profexce) tem constituído um meio estratégico de que a Subsecretaria de Educação Superior (SES) dispõe para conceder recursos financeiros extraordinários às instituições de ensino superior (IES). O programa está basicamente orientado para a melhoria integral da qualidade da oferta e dos serviços educativos. O referido programa destina recursos às universidades em função das notas obtidas na avaliação externa. Nesta pesquisa qualitativa, analisou-se o funcionamento do Profexce, especificamente a forma como ele é avaliado pelos comitês de pareceristas da SES, a fim de identificar a correspondência dessa avaliação com a alocação de recursos. Para isso, foi realizado um estudo de caso por meio da análise de conteúdo de três unidades pertencentes à Área Acadêmica de Ciências Biológicas e Agrárias da Universidad Veracruzana (UV). Foi revisado como tem sido a avaliação e a correspondente distribuição de recursos nos últimos três biênios em que o programa operou (2016-2017, 2018-2019, 2020-2021). A partir daí, foram geradas reflexões em torno dos desafios que as universidades enfrentam para melhorar sua qualidade com a participação financeira federal cada vez mais escassa. Aqui se mostra como a dotação orçamentária não obedece necessariamente à formulação adequada dos projetos e ao aumento dos principais indicadores de qualidade das universidades, mas a critérios principalmente ligados à disposição do orçamento e fatores alheios à avaliação que determinam o destino atribuído montante.

Palavras-chave: qualidade educacional, avaliação, educação superior, gestão, recursos financeiros, transparência, universidades públicas.

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Introduction

In its historical development, universities have played an important role in society, their figure as trainers and generators of knowledge includes them within the institutions that favor the development of the environment. Historically, teaching, research and the extension of services are attributed to them as substantive functions.

The acceleration of changes and the profound social transformations that have taken place in the last 20 years have led to reinventing the role of higher education institutions (HEIs) and the way in which they develop to achieve their training objectives and social contribution, reasons that They have forced them to reorient their reforms, especially in the rethinking of

their strategies to achieve the proposed goals. This in an increasingly complex financial environment. In addition to this, the type 2 coronavirus pandemic that causes severe acute respiratory syndrome (SARS-CoV-2) motivated various actions in the institutions to face the vicissitudes, from reflections on the meaning of the university, the formulation of teaching strategies and learning by abruptly exploring mixed education modalities, until rethinking the equipment and infrastructure needs to continue with classes and counseling through virtual platforms. Although the financial conflicts located within the institutions did not emerge with the pandemic, they have intensified. "In this sense, there are various economic, political, institutional, and social factors that demonstrate the lack of regulatory commitment by the State towards universities in relation to government subsidies" (Fuentes, 2021, p. 4).

In Mexico, the panorama of higher education becomes more complex because, to the great responsibilities of expanding coverage, such as the slogan of offering quality education, the issue of free education is added, which places universities in conditions emergency by seeking external resources. With only the regular budget, it is difficult to substantially improve its main quality indicators. For this reason, it is noted that "the problem of quality goes hand in hand with overcrowding in a context of financial restrictions" (Licandro and Yepes, 2018, p. 3).

Education in Mexico is seen as one of the development factors, a key piece for the definition of public policies. In fact, it has translated into increasing spending in gross domestic product (GDP) over the last 20 years. According to data from the Organization for Economic Cooperation and Development (OECD), even compared to other countries, Mexico allocates a large part of its educational spending to current spending, which leaves few resources to address non-salary aspects" (México Evalua , 2011, p.7). This reality is not only present in the basic or middle levels, it is also reflected in higher education.

Therefore, it is important to analyze how universities participate in external funds to achieve their goals, and in this case, one of the programs that emerged since 2001 was analyzed. Throughout its history, the program has had variants in its Name: from 2001 to 2013 it was called the Integral Program for Institutional Strengthening (PIFI), from 2014 to 2015, the Program for Strengthening the Quality of Educational Institutions (Profocie), from 2016 to 2019, the Program for Strengthening Educational Quality (PFCE) and from 2020 to 2021, Program for Strengthening Educational Quality (Profexce). In this way, it was proposed to review the way in which it operates particularly at the Universidad Veracruzana (UV), taking into account the study of three higher education units (DES) of the UV, the way in which

they were evaluated and the allocation of resources. to meet the objectives and goals of the proposed projects. From this, it was analyzed how these processes occur and how the establishment of priorities at the federal level guides certain trends in HEIs. Likewise, it was identified how different activities of an academic nature are circumscribed to certain financing allocations and to national and global trends of what is understood by educational quality.

Higher education has as its primary objective the training of students from a comprehensive and transdisciplinary perspective that favors learning through different ways of building knowledge, promoting cultures, sciences, languages, technologies, considering emerging and necessary elements in society. such as human rights, interculturality, the dialogue of knowledge, inter and multidisciplinary work, the inclusive approach, gender equality, internationalization and social well-being.

In this framework, from the national educational policy, it is proposed to "improve the living and study conditions of young people and adults, developing their ability to understand themselves as subjects of rights, as actors in the transformation of realities and as social subjects that are members of a nation" (Secretary of Public Education [SEP], 2019b, p. 3).

Based on the powers conferred by the Political Constitution, the Mexican State must guarantee quality education "under the principles of secularism, universality, free of charge, compulsory nature, equality, democracy and integrality; that harmoniously develops all the faculties and abilities of the human being and that promotes fundamental intellectual and affective achievements for life in society" (SEP, 2022, p. 5).

On the other hand, educational policy is the tool that has the potential to make significant contributions to each of the Sustainable Development Goals (SDG) that make up the 2030 Agenda, approved in 2015 by the member countries of the United Nations Organization. (UN) (General Assembly, October 31, 2015).

In this scenario, Profexce has established a strategy to promote the quality and excellence of all its educational offer in public state universities and to provide alternative solutions to the problems raised in the 2030 Agenda in its Objective 4, "Guarantee an education inclusive, equitable and quality and promote lifelong learning opportunities for all" (General Assembly, 2015, p. 19), specifically with the goals:

- Ensure equal access for all men and women to quality technical, professional and higher education, including university education.
- Substantially increase the number of young people and adults who have the necessary skills, particularly technical and professional skills, to access employment, decent work and entrepreneurship.
- Guarantee that all students acquire the theoretical and practical knowledge necessary to promote education for sustainable development and the adoption of sustainable lifestyles, human rights, gender equality, the promotion of a culture of peace and non-violence, global citizenship and the appreciation of cultural diversity (SEP, 2019b, p. 3).

From this perspective, it is necessary to analyze how in the evaluation carried out by the peer committees, these aspects that are highly relevant to guide the institutional work of the universities are prioritized, and if the satisfactory weighting in these areas really decides the allocation of the amounts extraordinary budgets.

Profexce trends and emphasis

Participation in financing through projects within the framework of Profexce refers to programs of an integrating nature that involve various items. In summary, it is integrated by three fundamental elements: self-assessment, strategic planning and the integral project. The first serves as a diagnosis to identify problems and strengths; in the second, the set of policies and strategies that will have to be undertaken or strengthened to address the problems are designed, and, finally, the comprehensive project addresses the detected needs, the setting of objectives, goals, actions and resources.

The existence of this program, briefly stated here, has been essentially based on attention to four fundamental issues: consolidation of academic capacity and competitiveness, comprehensive training of students and, in recent years, the strengthening of postgraduate courses. According to the SEP (2019^a), academic capacity is understood to be the data of the academic staff and the degree of consolidation of their academic bodies (AC), that is, the level of development and qualification of full-time professors (PTC) with a desirable profile, and the membership of its members to the National System of Researchers (SNI).

On the other hand, following what is described by the SEP (2^a19a), academic competitiveness represents the result of the performance of an institution or a DES measured in terms of

indicators, such as the number of educational programs accredited or temporarily at level 1 of the register of programs evaluated by the Inter-institutional Committees for the Evaluation of Higher Education (CIEES); the number of programs registered in the National Register of Quality Postgraduate Studies (PNPC) of the SEP and the National Council of Science and Technology (Conacyt); terminal efficiency; graduates who obtain employment in the first six months after graduation, among others. Academic competitiveness is closely related to academic ability and directly accounts for the quality of services offered by the institution. (SEP, 2^a19a).

For participation in a project of this nature, the DES are considered as a "set of departments, schools, faculties and/or academic units with thematic or disciplinary affinity, which are associated for the optimal use of human and material resources" (SEP, December 30, 2021, Annex, p. 9). For the purposes of this study, three DES are considered that, in the biennia between 2016 and 2021, maintained an increase in their main indicators and received a satisfactory rating.

Formulation of Profexce in the UV

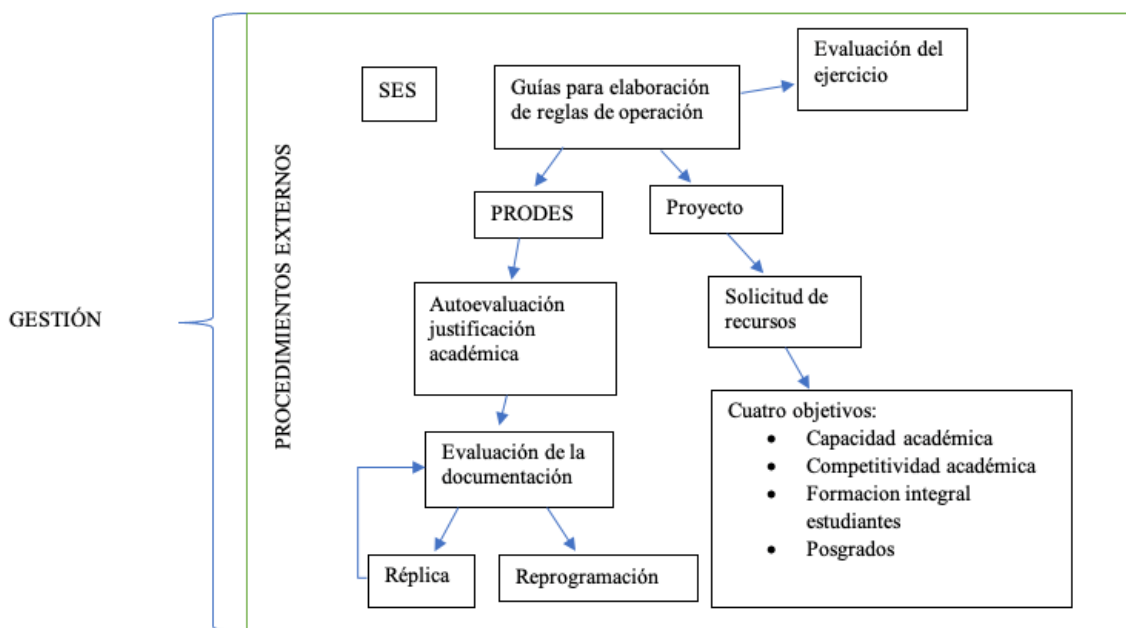
Given the geographical dispersion of the Veracruz territory, the UV is divided into five university regions to optimize services and meet the demand for higher education needs throughout the state. As the Xalapa region is the central unit, the concentration of administrative activities has been maintained in it and with it control over the other regions, as well as prioritization in each of the projects. Gradually, decentralization has taken place through the implementation of administrative systems and the rethinking of operating manuals that have allowed the regions some autonomy. In each of these, the UV has centers, faculties and institutes that, to participate in Profexce, must be integrated as DES. The foregoing leads to one of the main limitations when the planning exercise is carried out, since not in all cases the entities work in an articulated manner, and this generates certain complications both at the time of formulating the project and in the actual exercise of the appeal.

The budget per DES assigned to the UV has been formulated and administered through the general directorates of the area and the vice-rectories, maintaining links with the project managers and managers of the DES in the different regions. Through the Institutional Planning Department, management work is formally carried out through participatory

planning in which both the academic community and the authorities are involved. For the purposes of Profexce, the tasks of dissemination and construction of academic documents and the integral project are carried out, in accordance with the institutional policies and the operating rules proposed by the Undersecretariat of Higher Education (SES).

The different stages of the procedure can be illustrated graphically in the following figure:

Figure 1. External procedures for management work within the framework of Profexce



Source: Santiago, Xilot, Viveros, Hernández y Medina (2015)

The self-assessment of the DES makes it possible to identify the main problems and strengths in the most relevant indicators of academic capacity and competitiveness, as well as in the priority issues indicated in the Profexce guide. Based on the identification of these elements, policies, objectives and strategies are enunciated to address the areas of opportunity, and finally the integral project is proposed with goals, objectives, actions and costs that must be in accordance with the areas identified in the self-assessment. .

In accordance with the "Guide for the formulation of strategic academic planning and institutional management" (SEP, 2019b), in the section corresponding to self-assessment, the analysis of the following items is carried out:

- Improve coverage with equity.
- Have flexible and comprehensive study programs.
- Promote relevant teachings and in real contexts.

- Promote the use of Information and Communication Technologies.
- Promote solidarity internationalization.
- Improve the attention and integral formation of the student.
- Improve or strengthen the academic and social link.
- Promote university gender equality.
- Improve or strengthen academic capacity and competitiveness.
- Strengthen the evaluation of institutional management.
- Address structural problems.
- Take advantage of the installed physical capacity and the consolidation of existing spaces.

The formulation of the projects is carried out biennially, which is why they are submitted to evaluation with that periodicity. For this, the SES evaluates its content through peer committees, made up of academics and researchers with a recognized track record who issue an opinion regarding the achievements, advances, relevance and feasibility of these. The opinion issued is accompanied by recommendations and a score is awarded to each DES that assesses the level of soundness of the project. This organism emits a colorama in which green means excellent, yellow good, orange fair and red deficient.

As can be seen, the colors represent the level of progress of each unit and the way in which the peer reviewers assume that significant progress has been made in meeting the goals and objectives, as well as evidence that appropriate strategies have been formulated for the proposition of alternative solutions to the problems detected in the self-assessment and potentiate the strengths.

Method

An exploratory and qualitative research was carried out, since it appeals to a close and detailed observation of the context in order to get as close as possible to the significance of the phenomena (Díaz, 2018). As the main orientation and approach to the object of study, the stepwise model of deductive-inductive development of content analysis proposed by Mayring (2000) was taken as a basis. In this sense, the organization of the symbolic material was synthesized in four dimensions of analysis: 1) evolution of the indicators of academic capacity and competitiveness, 2) opinions of the evaluation issued by the SES, 3) scores and

qualitative evaluations of the reports and 4) lines of correspondence between the scope of the evaluation and the allocation of the budget.

To carry out the analysis on the allocation of Profexce resources, a non-probabilistic and intentional sample was chosen, since "the choice of the elements does not depend on probability, but on causes related to the characteristics of the investigation" (Battaglia, 2008, cited in Hernández, Fernández and Baptista, 2014, p. 176; Hernández et al., 2014). Three DES of the UV were taken as a reference, which increased their indicators of academic capacity and competitiveness during the bienniums 2016-2017, 2018-2019, 2020-2021. Likewise, these dependencies were chosen deliberately since they were evaluated with high scores according to the opinion issued by the peer committees of the SES during the three biennia and are shown in the following table:

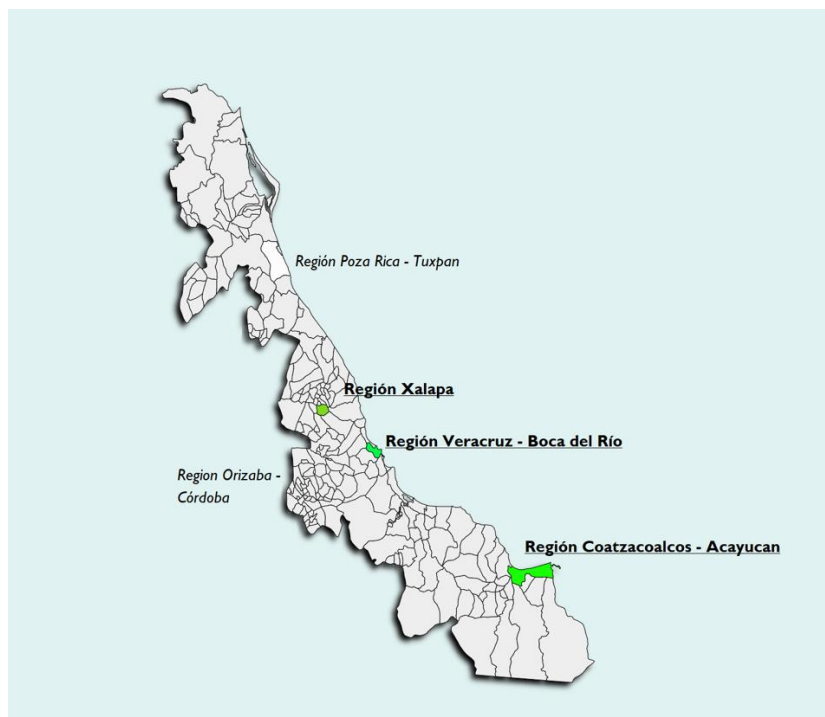
Table 1. DES of the UV considered for the study in the framework of Profexce

Área Biológico Agropecuaria	Entidades adscritas a la DES
DES 386: Área Académica Biológico Agropecuaria Veracruz	Facultad de Medicina Veterinaria y Zootecnia Instituto de Ciencias Marinas y Pesquerías
DES 387: Área Académica Biológico Agropecuaria Xalapa	Facultad de Biología Facultad de Ciencias Agrícolas Centro de Ecoalfabetización y Diálogo de Saberes Centro de Investigaciones Biomédicas Centro de Investigaciones Tropicales Instituto de Neuroetología Instituto de Biotecnología y Ecología Aplicada Instituto de Investigaciones Biológicas Instituto de Investigaciones Forestales
DES 566: Área Académica Biológico Agropecuaria Coatzacoalcos-Acayucan	Facultad de Ingeniería en Sistemas de Producción Agropecuaria Centro de Estudios Interdisciplinarios en Agrobiodiversidad

Source: Own elaboration based on information from the educational programs of the UV

As can be seen, in addition to the DES belonging to the Xalapa region, two more were added, the Veracruz region and the Coatzacoalcos-Acayucan region, to represent the geographical dispersion of the university. The following figure exemplifies the conformation of the regions that make up the UV and those that were part of the study.

Figure 2. Regions of the Biological Agricultural Area analyzed



Source: self made

In short, an investigation was carried out that involved a bibliographic review and the exploration of quantitative data corresponding to the evaluations and the behavior of the main indicators of the projects. In addition, from the qualitative perspective, the content analysis methodology was used to study the information and interpret the results. A proprietary guide for a content study that included the formulation of analysis dimensions, categories, indicators, budget allocations, and coding rules was used as an instrument for collecting information.

Results

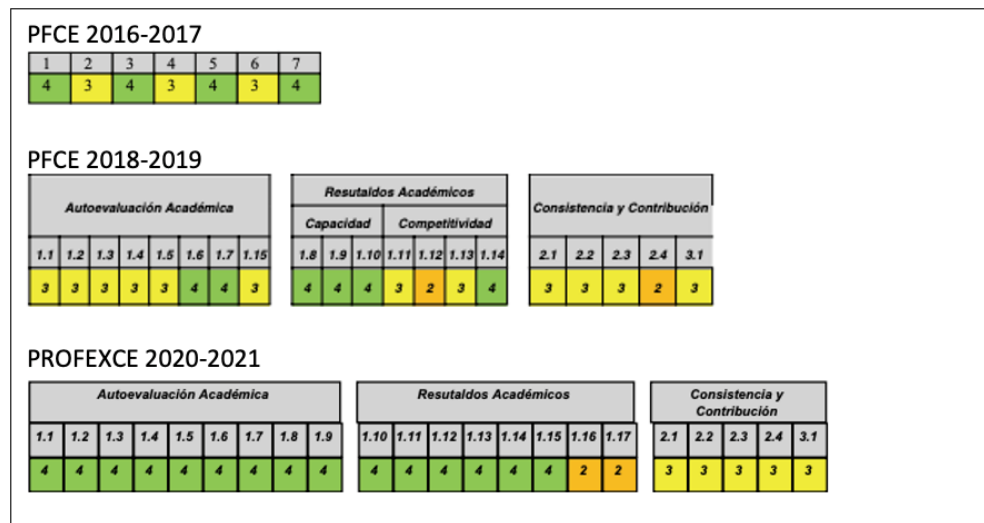
Following the Profexce 2020-2021 Guide (SEP, 2019b), for a comprehensive project to be solid it must contain at least the following aspects:

- Significantly influence the strengthening of academic capacity and competitiveness based on the emphasis that is incorporated into this planning process.
- Consolidate the strengths and take advantage of them in the solution of the problems identified in the scope of the institution.
- Contribute significantly to compliance with institutional quality indicators.
- Show that their goals are consistent with the mission, vision, objectives and policies of the institution, as well as the feasibility of their realization.
- Explicitly contain the prioritization of goals, actions and associated resources, as well as their schedule.
- Contain particular objectives that are justified based on the results of an objective diagnosis of academic capacity and its relationship with the respective competitiveness and institutional management, carried out in the self-assessment phase. (p. 30).

As can be seen, the evaluation process considers, in an important way, the integral nature of the projects, the holistic perspective from which the areas of opportunity are visualized and that the approach of objectives, goals, strategies and actions are feasible. and contribute to improving the quality of educational programs attached to the DES.

Within this framework, the qualifications granted to the projects of the three DES in question were analyzed. First, as shown in figure 3, the opinion based on the colorama for the Xalapa Region was reviewed and then the evolution of its main indicators during the biennia in which it was evaluated within the framework of Profexce.

Figure 3. Evaluation of DES 387: Xalapa Agricultural Biological Academic Area



Source: Own elaboration based on the evaluations issued by the PFCE and Profexce programs

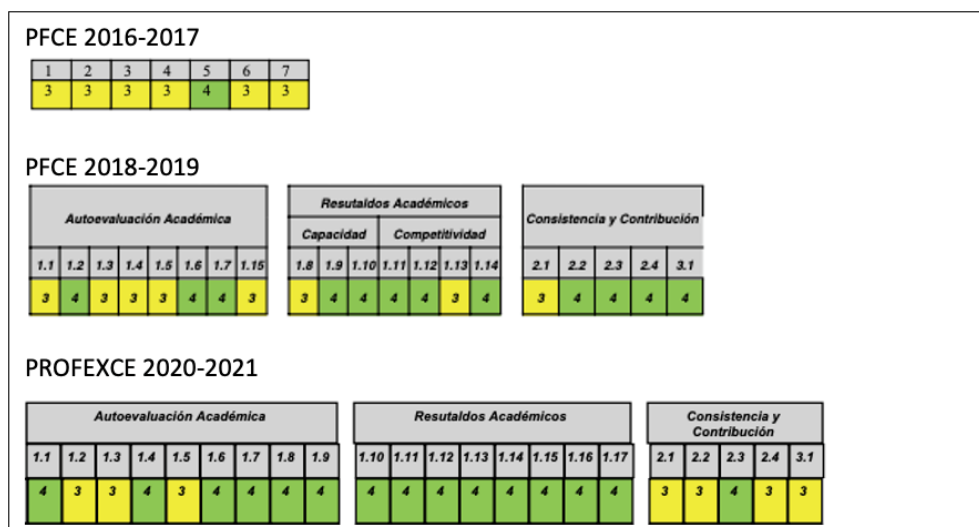
As shown in the colorama, in the evaluation of the 2016-2017 biennium, yellow and mostly green colors were obtained, which shows comprehensive attention to the obstacles detected, attention to the particular objectives of the project, strategies to reinforce academic quality institutional, the congruence of the proposed goals with attention to priority problems, as well as the feasibility of their realization. In general, it was observed that the comprehensive project contributes to strengthening academic capacity and competitiveness and achieving the established quality indicators.

In the 2018-2019 biennium, the evaluation specifies three dimensions: 1) Academic self-assessment, associated with the different analyzes to identify main problems and strengths, in which it is qualified mostly with yellow color and which refers to the clarity on the identification of problems was good, 2) Capacity and Competitiveness, which refers to the main indicators of PTC with postgraduate, SNI and profile validated by the Program for the Professional Development of Teachers, for the Superior Type (Prodep), quality educational programs for undergraduate and postgraduate studies and evolution in terminal efficiency, and 3) Consistency and Contribution, which alludes to the collaboration of the integral project, to the articulation and congruence of the goals, strategies and actions with the problems and strengths detected in the diagnosis and that seek the continuous improvement of educational programs.

As can be seen, there are two low scores (marked in orange) that refer to quality educational programs, since not all of them were recognized, and the other item associated with the total amount requested for the project, considered excessive according to the needs declared.

In the years 2020-2021, the DES substantially improved the evaluation: it obtained only two scores in regular qualification, referring to terminal efficiency and the percentage of quality postgraduate programs. However, in all other areas it has an acceptable rating. The second DES analyzed belonging to the Veracruz region is shown below:

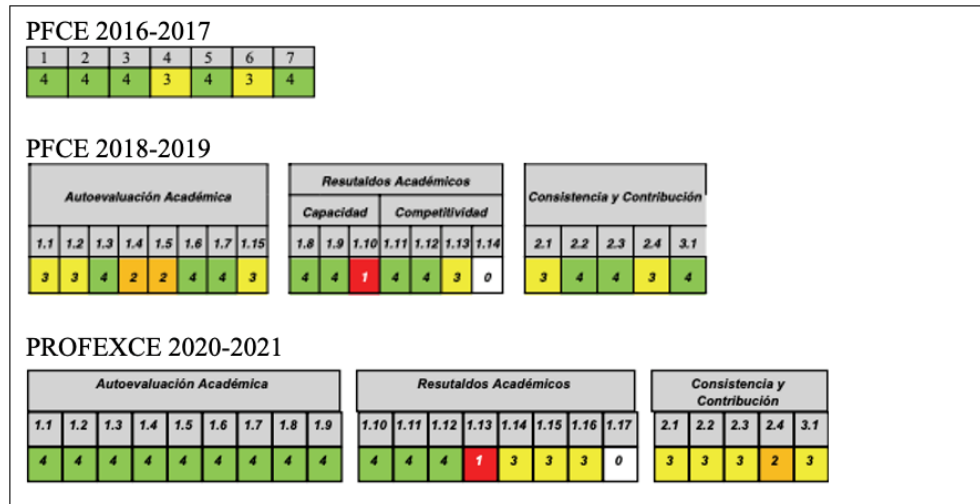
Figure 4. Evaluation of DES 386: Veracruz Agricultural Biological Academic Area



Source: Own elaboration based on the evaluations issued by the PFCE and Profexce programs

In general, as can be seen, the three bienniums analyzed in this DES maintain an acceptable evaluation in almost all areas, evaluated as excellent and a very low number as good, this shows the continuous improvement of quality in academic capacity and competitiveness, the integral formation of the students and the strengthening of the postgraduate course. Finally, Figure 5 shows the DES corresponding to the Coatzacoalcos-Minatitlán region.

Figure 5. Evaluation of DES 566: Coatzacoalcos-Acayucan Agricultural Biological Academic Area



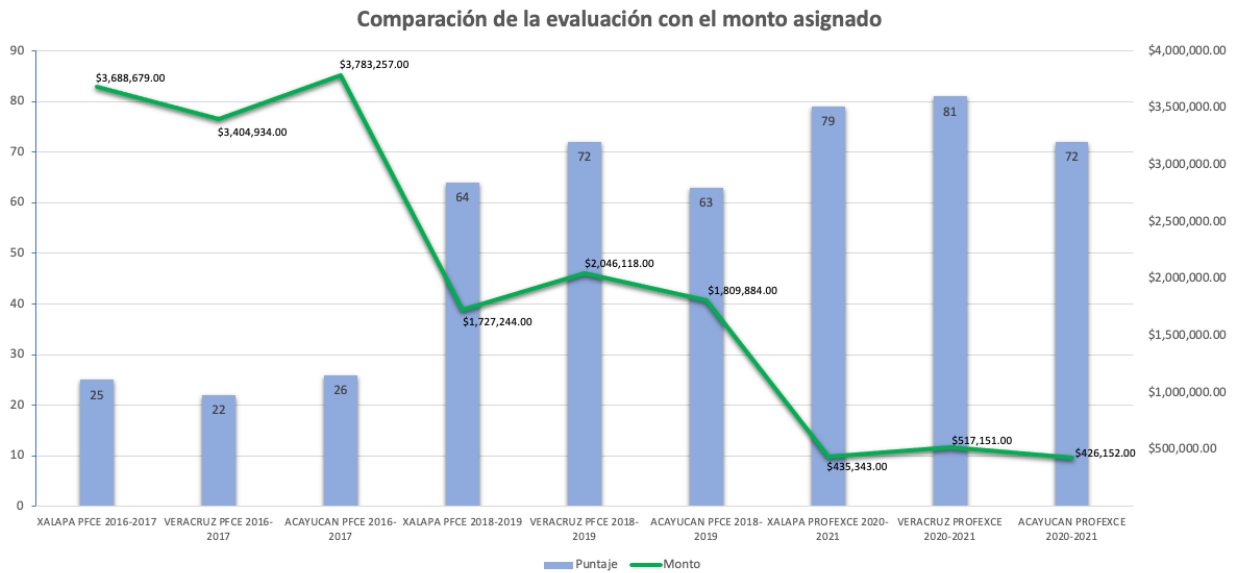
Source: Own elaboration based on the evaluations issued by the PFCE and Profexce programs

In this DES, two scores are observed in red, in the biennium 2018-2019 and 2020-2021, referring to unfavorable data in the evolution of the percentage of researchers members of the SNI. In the other areas, a satisfactory evaluation is notorious in general.

It is important to mention that, since the 2016-2017 biennium, if the increase in scores is assessed as excellent in the three DES analyzed, there is a favorable evolution of the indicators in all of them and in general the comprehensive projects contribute significantly to the improvement of its quality.

It is necessary to highlight that, given these results, a certain correspondence of the evaluations with the budget allocation would be expected. In this regard, to observe the correspondence of the evaluation with the amount obtained in each of them, the scores obtained in each of the DES in each biennium were added and compared with the amounts obtained. The resulting figure is shown below.

Figure 6. Biological-Agricultural DES included in this study



Source: Own elaboration with data from financial reports of the projects: PFCE 2016-2017 (30MSU0940B-05, 30MSU0940B-06, 30MSU0940B-26), PFCE 2018-2019 (30MSU0940B-04, 30MSU0940B-05, 30MSU0940B-25) y Profexce 2020-2021 (30MSU0940B-04, 30MSU0940B-05, 30MSU0940B-25).

As can be seen in figure 6, the distribution of scores, according to the evaluation colorama, increases in the biennia analyzed in the three DES, this makes visible the achievements obtained in the main quality indicators and the effectiveness of planning strategy implemented. In this way, the DES Xalapa obtains 25 points in the first biennium, 64 in the second and 79 in the third. The DES Veracruz, for its part, starts with 22, in the second biennium with 72, to raise the qualification to 81 in the third biennium. Finally, the DES Acayucan obtained a score of 26 in the first biennium, followed by 63 and 72 in the last. All of them with acceptable grades and favorable growth trends in their achievements. However, when the budget distribution is analyzed, it is possible to notice, in the first three bars referring to the 2016-2017 biennium, a substantial contribution of resources compared to the following biennia, which present a reduction in the budget allocation almost by half for the 2018-2019 biennium, and a similar cut for the last biennium of operation of Profexce 2020-2021. It seems that the allocation of financial resources was mainly due to the application of an algorithm rather than to the evaluation of each project itself.

Discussion

In this sense, and taking into account the values of the cost/benefit model when allocating resources, in the case of Profexce, as mentioned by Villalobos and Pedroza (2009), it could be observed that the greater investment in education generates an increase in growth. economic and as a result, greater collateral returns in the technological development of HEIs, which generates a direct relationship between the quality of education and its productivity. Although the intention to improve the quality of institutions with this type of program is evident, the allocation policies do not seem to be clear.

Observing these results, it is difficult to identify the criteria used in each entity and even in each educational institution for the allocation of resources. In this task, as is known, the SES participates with the committees of peer reviewers, but the allocation of the resource, since it does not correspond to the evaluation or the favorable evolution of the indicators of the DES, rather seems to obey the steps they carry out. the authorities on duty. In the same way, it is also difficult to identify the specific use of the resource, as well as the possible recipients. In accordance with the previous section, there is no certainty that an appropriate evaluation leads to a better allocation of the budget, as mentioned by Márquez (2012):

In order to carry out a good planning and administration of the resources that are destined to the educational sector, it is necessary to have a comprehensive and precise vision of the way in which the federal, state and municipal governments participate in educational spending, as well as the way in which they distribute the resources between the different levels, modalities and educational programs, until arriving at the level of dependencies and concrete institutions. However, this type of information does not exist in our country. (p. 110).

In short, the SES does not have clear rules on budget allocation, there are no sources of reliable, transparent, and timely information; The fact that the results of the evaluation of the projects are, for the most part, green, would represent that the universities are advancing in the correct direction towards educational quality and excellence, and, therefore, they should be strengthened, which would be consistent with the objectives of said program. However, these allocations show a decrease and it is not clear based on which reference frameworks the financing is made, if it is due to the amount of enrollment attended, number

of professors, spaces or, even better, if it is due to in-depth studies of the impact who have the resources in the training of students, currently there is no evidence that this is the case.

Regarding this fact, it is necessary and urgent to reconsider the regulatory structures so that they allow clarifying both the allocation of resources and the exercise of spending itself, in such a way that greater monitoring of academic impact is provided, but also to reduce discretionary management in the institutions that can give rise to acts of inconsistency that discourage the path of development of the universities.

It is worth mentioning the unequal approach that exists with the universities in the country, since to access Profexce resources it is necessary to be evaluated, and not only by this instance, but also by the organizations recognized by the Council for the Accreditation of Higher Education (Cups). This is due to the fact that through them it is intended to legitimize the discourse of educational quality. As pointed out by Lopez (2009):

The characteristic of voluntary affiliation to the program ceases to be when it is the only way to access essential resources for the development of the institution, unless there is political and academic power and authority to access the extraordinary public resource through other means. (p. 121).

Given this scenario, inequitable distributions are observed between the institutions, see, for example, the studies carried out by Mendoza (2017) in which, in the period from 2012 to 2015, the behavior of the budget of public HEIs was different: the National Polytechnic Institute (IPN), the National Autonomous University of Mexico (UNAM) and the College of Mexico (Colmex) obtained the highest annual growth compared to the other institutions. A similar situation occurs with the ordinary federal subsidy to public state universities.

According to Sanchez (29 de julio de 2020):

That is why there are no objective reasons for these disparities between states: the percentages are not ordered according to the economic capacity of the entities, the enrollment or the quality of the universities. Actually, the determination of the percentages has been the product of negotiations between federal and local authorities and the universities themselves—in some cases more favorable conditions were obtained than others (párr. 7).

Higher education does not escape these effects of globalization, since "it is assembled from a coupling —that is, with an infinite number of mutual feedbacks— between science/technology/industry/economic interest, what we can call the —four-motor— of development" (Morin and Kern, 1993, p. 105). What this complex system produces is precisely the opposite of what development discourse has promised for a long time: well-being, health, stability, security, happiness. What economists call new economics is actually founded on the same 18th century ideology and assumptions. In other words, "the condition of —novelty— basically resides in the incredible power that science and new technologies have given it to penetrate to the corner of territories, societies, culture, psyche" (Hernanz and Fabre, 2017 , p.39).

It is paradoxical, from this perspective, that while the discourse that supports current educational policies, especially when it emphasizes the concept of educational quality, seems to state conditions for improving academic and institutional processes in universities, expectations are maintained in line with trends. neoliberals. The allocation of resources is anchored to standardized evaluation processes that follow guidelines that favor the Government's political proposals, nuanced by neoliberal discourses and supported by international trends.

When the operating rules are reviewed, the following aspects are detailed: as a general objective, support for public HEIs with financial resources is proposed to develop their academic and management capacities, in order to have evaluable educational programs for higher university technicians and undergraduate degrees. with recognized quality (SEP, 13 de enero de 2020).

Thus, the program highlights the ability to access resources as long as the universities submit to evaluation processes, which are designed based on standardized instruments that tend to obey, in a greater way, administrative and regulatory aspects, but not precise specifications of how the allocation of resources is carried out and, above all, the impact on the training of students. In this sense, what was expressed by Márquez (2012) is clear when he points out that the differences are notorious depending on the federal entities, regions and localities. Given the prevailing need for growth in the budget, the impossibility of sustaining said increase is noted due to the various economic difficulties faced in general by the countries of Latin America. For this reason, problems of inefficiency in spending come to light, suggesting the need to review the way in which education is spent, rather than thinking about increasing the budget.

On the other hand, and associated with the issue of inefficiency in the management of educational spending, there are difficulties in the issue of transparency in the use of resources in educational institutions, in addition, given the financial structures and the ways in which they are exercised. resources in a differentiated way, it becomes complex to identify the destination and impact of the assigned budgets.

According to the information presented by Comas, Fresán, Buendía and Gómez (2014):

The implementation of the PIFI in 2001 modified both the organizational behavior of the universities and the commitment of their leaders. The institutions gained experience in carrying out participatory planning exercises and consistency in the justification of their requests; The leaders improved their response capacity to defend the institutional proposal with solvency and hard data before the evaluation committee, to answer their doubts or questions, as well as to be accountable for the financial resources obtained (p. 47)

As a planning instrument, this program, from its different versions (PIFI, Profocie, PFCE, Profexce), represented advances in universities insofar as it allowed visualizing desirable scenarios for improvement in the short and medium term, planning strategically and systematizing various actions to achieve the proposed goals, this made the universities project their institutional objectives for the continuous improvement of quality. It is also true that, over the years and as a result of a scant review of the subject of academic follow-up and, above all, with respect to the direct impact on the training processes of students, it became more and more an exercise for the obtaining resources and less and less for strategic planning and the achievement of fundamental purposes for the Institutions.

Undoubtedly, it is important to delve into the way in which the universities incorporated the PIFI, since it was visualized:

Not so much because of the conviction about the benefits derived from the evaluation, but because of a vital need to increase its financial resources (...) the evaluation lost its educational meaning: it is not evaluated to provide feedback or to strengthen institutional development, but rather evaluates to judge or give financing for institutional work” (Díaz, 2008, p. 52).

That is why, even in these circumstances, this financing program should continue, without a doubt with adjustments in the criteria with which the financing is granted, and also reviewing the way in which follow-up in the fulfillment of objectives and goals is prioritized.

in the entities, how the resources are transparent and mainly how it contributes to the teaching and learning processes.

From 2018 to date, around 109 trusts have been extinguished, including those related to scientific and technological research (Fuentes, 2021). This seems to indicate certain tendencies that were already noticed in previous years. According to Mendoza (2017), the amount allocated to Profexce at the national level decreased from 2012 to 2015 by 29%, which had a considerable impact on the academic work carried out by HEIs.

Conclusions

As can be seen, this study intended to analyze the correspondence between the evaluations carried out within the framework of Profexce and the budget allocation in a public university. The findings provide elements to consider that there is not necessarily agreement: the improvement of indicators in the DES and the adequate formulation of the projects does not guarantee the equitable allocation of resources. Despite maintaining encouraging data, the budget decreases. This pattern is repeated in the three biennia analyzed.

On the one hand, Profexce has the purpose of improving the quality of higher education and in his speech he states that to the extent that the conditions described therein and the desired quality scenarios are met, there would be a greater granting of financial resources, On the other hand, in reality a significant decrease in resources is perceived and no clear criteria are visualized for the designation of said budget that corresponds to the effort made by universities to offer a solid education to their students.

The educational system in Mexico has public spending that does not promote economic growth and equal opportunities when it comes to obtaining resources to generate quality education, this reality is not only experienced in secondary education institutions, but also also in HEIs, where obtaining these benefits is even more complex because it depends on external factors.

The foregoing suggests working on a reform that allows redirecting a greater amount of resources to the education sector and proposes the regulatory structure that allows the use and impact of resources, as well as the recipients, to be more clearly identified. In this way, it is imperative to precisely define the sections of control of the federal, state and municipal governments so that it is possible to articulate the efforts based on more equitable distribution criteria.

The implementation of these measures will make the administration of resources more efficient, the appropriate use of the results of the evaluations, the flow and access to the precise information that allows rethinking the planning models, successfully attending to the educational demand, to expand with it the coverage with programs of recognized quality. Above all, now that higher education is free of charge, additional resources must be invested, such as those obtained within the framework of Profexce. For this, the will of the institutions, the three orders of Government and society is needed to generate a change that promotes economic development and minimizes the educational gap.

Contributions to Future Research Lines

As can be seen, this study reflects results that are similar to those obtained in various investigations on the higher education budget and the lack of clarity that exists to reconcile strategic and participatory planning exercises, which would lead the institutions in an appropriate direction. and the resources available for this purpose, which could be granted more equitably and with precise rules. This research analyzed only one area of the UV, however, it shows certain trends that allow us to infer some inconsistencies in the allocation of external financing. These results, far from being conclusive, only provide elements for analysis and reflection on the ways in which universities have undertaken planning and evaluation projects linked to funding established from the government apparatus. This generates certain controversies and tensions within the universities and with the Government itself, since there are no specific patterns on the distribution of resources.

In this context, it is necessary to broaden the investigations that delve into the quality of higher education, in the processes of strategic planning and management, its correspondence with the achievement of extraordinary resources and the processes of transparency and accountability. It would be reasonable for universities to delve into research related to the way in which they carry out their academic work, the allocation of extraordinary resources and the impact both on the improvement of their administrative and management processes, as well as on the training of students. In the same way, from the instances in charge of the allocation of budgetary resources for higher education, undertake research and reflection exercises for the definition of equitable criteria based on sustained analyzes that promote the strengthening of HEIs.

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