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Scientific articles

**Desempeño presupuestario de la universidad pública y el
subsidio gubernamental; caso de la Universidad Juárez el Estado
de Durango**

***Budgetary performance of public universities and government subsidies; the
case of the Universidad Juárez del Estado de Durango***

***Desempenho orçamentário das universidades públicas e subsídios
governamentais; caso da Universidade Juarez no Estado de Durango***

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Resumen

El presente estudio analiza el ejercicio presupuestario del periodo 2016 al 2022 según lo permitido por el nivel de transparencia de la Universidad Juárez del Estado de Durango (UJED). Aun así, hubo hallazgos de gran relevancia en un ejercicio comparativo del año 2018 al cierre del año 2022, donde la partida de sueldos y salarios experimenta un incremento abrupto, mientras que las partidas de inversión y gastos operativos disminuyeron drásticamente, por lo que el análisis se centró en detallar estos.



Mediante una metodología de recolección y tratamiento de datos que neutralizó los efectos inflacionarios para una comparabilidad numérica efectiva, se realizó el estudio de corte longitudinal del desempeño presupuestario de la Institución Educativa (IE) como ente público autónomo. Esto respondió de manera descriptiva a las preguntas de investigación y permitió cumplir los objetivos planteados, encontrando principalmente que, al utilizar precios constantes para comparar el presupuesto entre periodos, el subsidio federal ha disminuido. Este descenso se debe a que el aumento es inferior a la inflación en cada ejercicio.

En el desarrollo del estudio, también se indagó sobre variables que podrían estar afectando la efectividad de la IE como universidad pública mexicana, particularmente en la sección de discusión, por lo que se sugiere como futura línea de investigación un compendio de estudios nacionales sobre universidades públicas en tres aspectos fundamentales: 1) Presupuesto y fuentes presupuestarias, 2) Estructuras organizacionales y marcos normativos, y 3) Cultura organizacional y autogobierno.

Palabras clave: administración pública, autonomía universitaria, presupuesto público, transparencia, universidad pública.

Abstract

This study analyzes the budget exercise from 2016 to 2022, to the extent that the level of transparency of the Universidad Juárez del Estado de Durango (UJED) allowed. Even so, there were highly relevant findings in a comparative exercise from 2018 to the end of 2022, where the salary and wage item shows a precipitous increase, while investment and operating expenses declined sharply, so the analysis focused on detailing significant findings.

Using a data collection and processing methodology that neutralizes inflationary effects for effective numerical comparability, the longitudinal study on the budgetary performance of the Educational Institution (IE) as an autonomous public entity was carried out. This enabled the descriptive answering of the research questions and achieve the objectives set, mainly finding that, by using constant prices for the comparison of the budget between periods, the federal subsidy has decreased, since the increase is lower than inflation in each exercise.

In the development of the study, variables that could be affecting the effectiveness of IE as a Mexican public university were also investigated, specifically in the discussion section of the study, which is why a compendium of national studies of public universities in three fundamental aspects is proposed for future lines of research: 1) Budget and budgetary

sources, 2) Organizational structures and regulatory frameworks, and 3) Organizational culture and self-government.

Keywords: public administration, university autonomy, public budget, transparency, public university.

Resumo

Este estudo analisa o exercício orçamentário para o período de 2016 a 2022, conforme permitido pelo nível de transparência da Universidade Juárez del Estado de Durango (UJED). Ainda assim, houve achados altamente relevantes em um exercício comparativo de 2018 até o final de 2022, onde o item salários e ordenados teve um aumento abrupto, enquanto os itens despesas com investimentos e operacionais diminuiriam drasticamente, então a análise se concentrou em detalhá-los.

Utilizando uma metodologia de coleta e tratamento de dados que neutralizou os efeitos inflacionários para efetiva comparabilidade numérica, foi realizado um estudo longitudinal do desempenho orçamentário da Instituição de Ensino (IE) como ente público autônomo. Isso respondeu descritivamente às questões de pesquisa e nos permitiu atingir os objetivos definidos, constatando principalmente que, ao utilizar preços constantes para comparar o orçamento entre os períodos, o subsídio federal diminuiu. Essa queda se deve ao fato de o aumento ser menor que a inflação em cada ano fiscal.

No desenvolvimento do estudo, também foram investigadas variáveis que poderiam estar afetando a eficácia do IE como universidade pública mexicana, principalmente na seção de discussão, razão pela qual um compêndio de estudos nacionais sobre universidades públicas é sugerido como uma futura linha de pesquisa. . em três aspectos fundamentais: 1) Orçamento e fontes orçamentárias, 2) Estruturas organizacionais e marcos regulatórios, e 3) Cultura organizacional e autogoverno.

Palavras-chave: administração pública, autonomia universitária, orçamento público, transparência, universidade pública.

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Introduction

In order to gain a deep insight into education in recent years, significant improvement is expected in all aspects, which will serve as an impetus in the formation of academic plans and processes for universities and higher education institutions. Therefore, effective evaluation models of resources in the public sector must be followed up due to the entry into force of new regulations on transparency and use of resources, which exposes the public service to various political scenarios.

The government's policy has been based on the philosophy of "republican austerity," while the Universidad Juárez del Estado de Durango (UJED) is financed through a combination of public budget and own revenues, which have increased substantially. However, the university continues to have financial problems and has been the subject of observations by oversight bodies due to the use of said public budget.

The university students of this EI have become used to hearing that the budget "is not enough", and year after year, local news reports appear saying "the UJED does not have enough to cover the end-of-year benefits". However, they have relied on the central administration, without having information on indicators validated by independent monitoring bodies of said administration. This has left financial management to the discretion of the central authorities. In addition, there are no effective and transparent means of verification to analyse the university's budgetary performance.

This descriptive study seeks to create an analysis that reveals important aspects of the budgetary administration of the UJED as a public institution, a key input for generating results that impact educational development in Mexico, within the framework of the newly decreed General Law of Education and the New Mexican School, which represents a challenge for all public universities, their self-government and the governability exercised by the federal public administration.

Research Questions

1. How is the UJED budget structured?
2. How is this budget managed according to the classification by object of expenditure?
3. Is it possible to neutralize the inflationary effect in order to carry out a simple comparative analysis?

General Objective

Obtain a descriptive budgetary analysis of the longitudinal section of the study subject, to create structured information and evaluate budgetary performance.

Specific Objectives

1. Describe the historical composition of the budget and identify its origin in the period 2016-2022.
2. Compare the historical budget structure using constant prices from December 2022.
3. Analyze the expenditure of chapter 1000 of personal services (salaries and wages specifically) in the period analyzed.
4. Identify significant expenditures in the period analyzed.
5. Compare the level of budget expenditure on personal services between December 2018 and December 2022.

State of the Art

The contemporary environment of public finances is centered on the federal policy of “republican austerity,” which has its normative support in the Federal Law of Republican Austerity (LFAR), which establishes austerity as a fundamental value and guiding principle of the Mexican public service (CPEUM, 2019). This, in addition to being an ordinance, establishes a philosophy of the federal executive that has permeated public administration and budgets, which currently adopt the Management for Results (GpR) model and are guided by the constitutional principles of efficiency, effectiveness, economy, transparency and honesty.

The UJED is an Institution of Higher Education, autonomous in its internal regime, which allows it, in accordance with article 1 section VI of the Organic Law of the UJED (LOUJED), the preparation, approval and management of its budgets and the administration of its assets (LOUJED, 2013), a legal figure that grants significant flexibility, but demands equivalent responsibility.

Now, the Rector, in exercise of the powers granted to him by Article 33, Sections V and X of the LOUJED, directs and appoints the Treasurer, who, in accordance with his powers granted in Article 55, Section IV of the same ordinance, administers the financial resources of the University, whatever their nature and origin, as well as the Comptroller

General, who, in accordance with Article 52, is the one who must oversee and supervise the budgetary exercise. However, this means that he is both judge and party.

In this first contextual approach, the UJED, as an autonomous state government agency, establishes its budget with a mix of mainly federal and state resources and a minimal part of its own income, considering the latter in the funding pools and windows to which it manages to have access.

From a theoretical perspective, it is necessary to consider that an essential part of budgetary performance is internal control, which as a consequence of the concept of control is the technical administrative action of evaluating the results of a company or institution according to what was planned and the measurement elements to determine the performance status and the corresponding corrective action. (Bedoya, 2014). For his part, Serrano (2016) believes that internal control is traditionally understood as a mechanism to reduce and tame risks, to ensure that organizations achieve their objectives under a set of adverse or potentially negative conditions.

Currently, public administration focuses its exercise on obtaining public value, through the Management for Results (MfR) model, in accordance with regulations and the contemporary conceptual framework in public management.

From a media perspective, in recent years it has been in the news for financial problems. Here are some news reports:

1. Note 1. Date: December 17, 2019. Newspaper: El Sol de Durango. "It is difficult, since they prevent the growth of the University, since it cannot develop with said budget, it would be the second year with the same amount... it will affect the growth of educational offerings, since the money that arrives is practically for salary and wage payments and a minimal amount for operating expenses, said the rector." (Hernández, 2019);
2. Note 2. Date: March 19, 2021. Newspaper: El Sol de la Laguna. "...(UJED) is one of the higher education institutions with the most complaints in the public accounts with 125 billion pesos by the Superior Audit Office of the Federation." (Triana, 2021);
3. Note 3. Date: October 5, 2021. Newspaper: El Sol de Durango. "Recognizing that the financial situation of the Juárez University of the State of Durango (UJED), "is not the best", and although other universities in the country are in more adverse conditions, the ideal is to work to improve the situation and not reach the point of

crisis, said the general secretary of the Academic Personnel Union of the UJED (SPAUED), Érick Iván Hernández Cosaín.

One of the ways to solve the situation, he indicated, is to ask federal legislators to allocate a larger budget for education within the 2022 Federal Expenditure Budget (PEF), so that public universities would receive more support.” (Ramírez, 2021);

4. Note 4. Date: November 20, 2021. Newspaper: El Sol de Durango. “UJED awaiting extraordinary budget for outstanding debts... The budget of more than 300 million pesos is expected for the first week of December, or possibly the first fortnight.” (Ramírez, 2021);
5. Note 5. Date: September 7, 2022. Newspaper: El Siglo de Durango of Durango. “The march at the Juárez University of the State of Durango that took place yesterday, in protest of the debt of more than 300 million pesos that the State Government has with the institution, has perhaps been one of the most intense and heartfelt that has been seen since those struggles for the usurpation of university autonomy, vilely executed at that time by the PRI state Administration headed by Jorge Herrera Caldera.” (Montenegro, 2022);
6. Note 6. Date: December 5, 2022. Newspaper: El Sol de Durango. “UJED is confident of receiving the payment of benefits on time... It is expected that by December 14 at the latest, 290 million pesos will be deposited by the state government.” (Hernández, 2022); and
7. Note 7. Date: August 25, 2023. Newspaper: El Siglo de Durango. “The Juárez University of the State of Durango has already requested extraordinary support of 230 million pesos from the Federal Government to be able to get through the year with bonuses and other benefit payments, 53 percent more than last year... Solís Ríos made it clear that since he arrived at the UJED five years ago, this university has always been run in the red, there has always been a deficit, it is not new, it has always been worked like this “and it has been difficult,” he noted.” (Maldonado, 2023).

In addition to this, the General Directorate of Higher University Education (DGESU) of the Secretariat of Public Education (SEP) of the Government of Mexico, in a working meeting shared a series of documents with members of the Board of Directors of the UJED and SPAUED itself, in a meeting called "III Annual Board of Directors Meeting of the UJED" in January 2022 according to information received and an interview with the head of

the TGUJED "... of the 10 public universities that were in crisis in 2019, only five remain in that condition, this in Morelos, Michoacán, Nayarit, Durango and Zacatecas, and those in Chiapas, Tabasco, State of Mexico, Sinaloa and Oaxaca overcame their financial problems" (Reyes Tirado, 2023).

Transparency in public resources allows for accountability of their actions, that is, to expose and submit to the scrutiny of the population the information related to their administration, the bases of their decisions, the destination of the resources entrusted by society and the performance of their agents (Montalván, et al. 2021).

In this sense, the significant advances in the global review of budgetary performance in public universities in the area assigned by the federation must be valued, since it has been partially influenced by political factors, considering that the process of formulating the Federation Expenditure Budget (PEF) acquired unprecedented characteristics (Salazar Ascencio, 2018). In this same sense, Rodríguez et al. (2021) point out that the evaluation models in this area have considered that they are important in their application for better internal control in all public entities, becoming an important tool in their processes.

The public budget is an instrument that contains the goals proposed by the State, which is used to materialize public policies and establish public spending in an annual period oriented towards efficiency and transparency in its execution.

Zapata et al (2019) recommend that the public budget be analyzed through a qualitative and hermeneutic study, in which its management, execution and destination are evidenced, which should be oriented to improve the quality of life of society. In essence, the budget system must comply with the methodology established by law and facilitate the study of income and expenses in order to make sound decisions.

From the above, it follows that, in order to achieve this, educational institutions are committed to managing healthy finances that consider well-founded stages and that within the points to be assessed, the following actions must be carried out: Review the entity's scale of priorities, determine the global spending demand, considering the quantification of the goals, programs and projects to achieve the entity's institutional objectives, estimate the public funds that will be available to finance the annual budget. In this way, it is possible to determine the amount of the budget allocation to the entity and the financing of the global spending demand, based on the total budget allocation. (Barrantes Barrantes, 2019).

Now, it is necessary to mention that each of the stages must comply with the appropriate programming process to estimate that they are effective, such as defining the

objective and scale of priorities, establishing the goals in their physical and financial dimensions, the global demand for expenditure and also estimating the final resource allocation and fulfilling the commitments acquired annually, turning the budget into a task planning tool.

For his part, Mendoza Rojas (2019) highlights and emphasizes that the budget is determined by the priorities set by the new administration, with the express mandate of the president-elect to the incoming fiscal authorities to make adjustments to the existing budget programs and channel resources to the new social programs and that this budget should be guided by the principles of austerity, honesty and the fight against corruption. Taking into account that the higher education institution is in need of this resource.

In addition to the above and taking this criterion into account, the effort is valued and the implementation of internal control is taken into account, in order to correctly monitor and control the management of budgetary resources assigned to each public entity, considering that all educational institutions have been committed to seeking control strategies that allow establishing well-defined surveillance measures for each budgeted project in all areas and that it is an important value as necessary so that modifications can be made in favor of what is already established in the budget ceiling, a point considered and valued by Roger (2022).

On the other hand, Panduro et al. (2020) in their opinion, deduce that those responsible for public finances must seek accountability mechanisms that strengthen the oversight and professionalization of the personnel in charge.

In his proposal, Mendoza (2022) believes that firm strategies must serve as support in the implementation of said control. He considers that giving value to internal control is a fundamental part of the programs and processes in the following assessment, in this sense based on the fact that accountability becomes the responsibility of public servants to carry out certain tasks and obligations in accordance with the rules and regulations applicable to the jobs.

On the other hand, Aldaba Espinoza (2024) states that internal control is a strategy to establish practices, guidelines and policies that allow identifying fraud and errors. In addition, it directs operations under established guidelines and seeks compliance through constant evaluations, which will help reduce uncertainty in the organization and give confidence to its members in the good management of public resources, allowing significant progress in the management of public resources. For Koontz et al (2012), they focus their attention on the effectiveness of internal control and believe that it is the achievement of objectives and

efficiency is achieving the ends with the minimum resources. According to Feixas et al (2015), they refer to the possibility that an action gives the desired effect on a specific condition.

In the same vein, it is essential to monitor how actors organize and develop their processes to maintain the continuity of programs and projects. This process must be carried out with a transparent public budget, identifying its main needs and carrying out asset control in budgetary performance (González 2020).

On this subject, other authors believe that public administration is the set of actions of entities to achieve objectives and goals, framed in government policies, and is supported by decision-making mechanisms to allocate and distribute public resources , a point taken into account and analyzed by Zavaleta Cabrera, et al., (2023).

Finally, Chambilla-Chambi (2023) agrees with other authors that transparency and accountability are mutually compromised, since they depend on access to information . In this case, technology plays a leading role as a search tool that allows detailed results to be made known and opens up data in a reliable manner, taking into account that this is a recognized right for the citizen.

Government educational entities have benefited from all these advances . It is essential that all those involved fulfill their role, giving value to other already established methods such as PbR, which affects the efficiency of operations and accountability. Hence, strategic budget formulation allows objective judgments to be made on the results in favor of transparency and quality of public management (Zapata , et al., 2019).

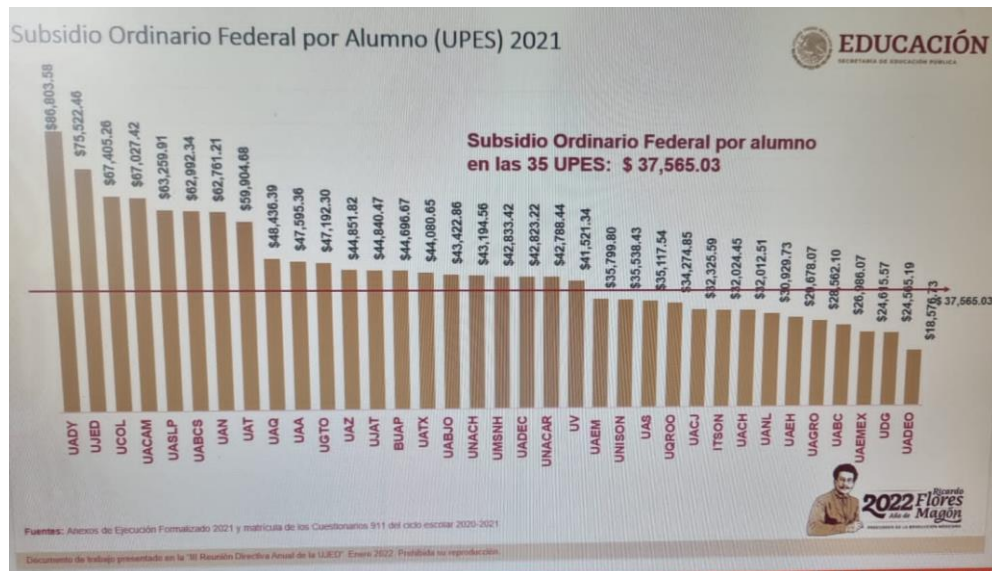
Despite all the challenges, progress is currently being made in this regard with clear goals, despite the fact that there are difficulties in practice, but results are being achieved that have a positive impact on the efficiency and effectiveness of budget management. In this regard, Zapata et al. 2019, believe that actions can be taken to control the financial dimension of expenditure, and the phases of formulation, execution and control of the budget must be articulated and budget classifiers and indicators must be established for the State, taking into account that it is in its hands to carry out budget planning according to the guidelines already programmed in order to express the expected results.

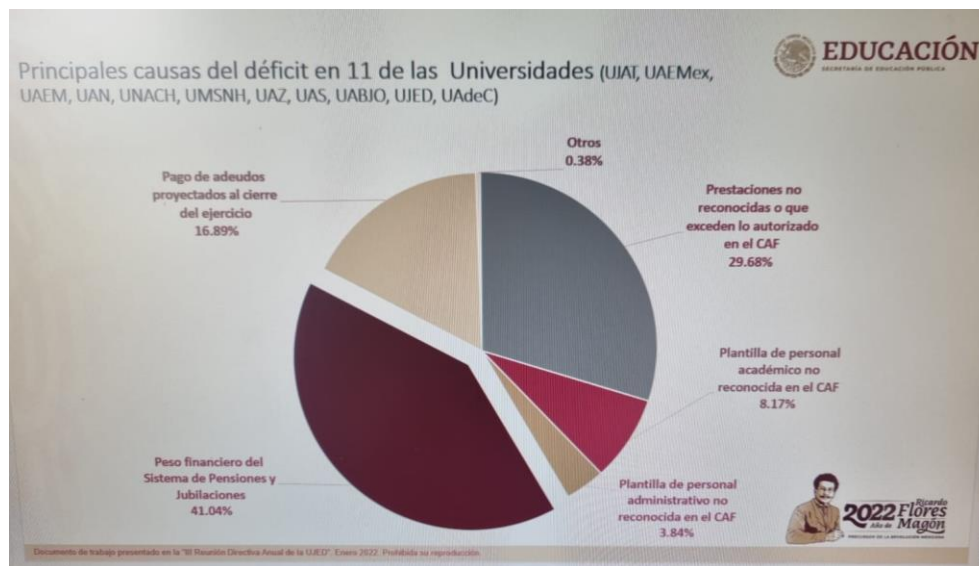
Therefore, the challenge for educational institutions is to provide continuous monitoring, hence the importance of achieving the proposed goals and ensuring that in public finances the efficient budget execution can be reported in a timely manner and the results

obtained can be monitored with constant monitoring to achieve the objective and establish a budgetary planning in accordance with this process.

From the General Directorate of Higher Education (DGESU) of the SEP, in the federal government, emphasis has been placed on budgetary efficiency, considering for this purpose quantitative indicators such as student enrollment, emphasizing the federal subsidy per student, as can be seen in the next figure 1, which is taken from slides presented by the DGESU in a meeting with authorities of the subject of study, marking as in a "crisis" situation those that do not comply with its parameter, which obeys its budgetary expenditure, without considering the state budget or the educational entity's own income.

Figure 1 Slides from the III Annual Board Meeting of the UJED





Source: Reyes Tirado (2023).

Ramírez (2019) states that the key element that provides coherence to the set of educational activities is management, therefore, the type of functions that exist in a higher education institution must be identified: teaching, research and linkage are considered substantive (García-García et al., 2019).

It is important to mention that the DGESEU puts pressure on the UJED regarding its form of government and some benefits for its workers, such as "dynamic retirement", for which it is important to clarify that this benefit is called this because it is a benefit for retired academics and administrators, where they maintain the income from their salary at the time of retirement, which Reyes Tirado (2023) mentions in an interview as head of the treasury of the subject of study.

Hypothesis

It is possible to carry out a longitudinal descriptive budget analysis at UJED to generate structured information and evaluate its budgetary performance.

Specific hypotheses.

H1: A longitudinal analysis can be performed on the origin of resources.

H2: a comparison can be made between exercises with constant prices to remove the inflationary effect.

H3: It is possible to identify substantial changes in the expenditure of chapter 1000 of the SHCP expenditure object classifier.

Materials and methods

The quantitative approach study is descriptive and longitudinal in nature, covering the period 2016-2022. In addition, a documentary consultation was carried out on the information available on the UJED Transparency Platform (TUJED) available at transparencia.ujed.mx and on the information presented by the General Treasury of the UJED on October 26, 2023.

Subject and technique

The subject of the study is the UJED, with the collection of data on transparency and treasury processed according to the "constant prices" technique described by the Bank of Mexico (BANXICO), in order to achieve quantitative comparability of the budget amounts, neutralizing the effect of inflation.

Current Prices and Constant Prices

There are two ways in which the amounts are presented in this work: "at Current Prices" (PCR) and "at Constant Prices" (PCN) carried over to the period of December 2022 (PCN2022), neutralizing the variation in the purchasing power of the currency during the period analyzed, the data was obtained through the portal of the National Institute of Statistics and Geography (whose acronym is INEGI), in its Economic Information Bank (BIE) on the digital consultation website www.inegi.org.mx/app/indicadores/?tm=0. Likewise, all sources are cited in the references section.

According to BANXICO, PCRs are indicators of the value of goods or services accumulated at the time of the operation; they are used to refer to the values of goods expressed at prices for each year.

Otherwise, the amounts in PCN, which are the most commonly used in this document, are those amounts that consider inflation and are updated with the purchasing power of a specific period. For this, the National Consumer Price Index (NCPI) is used, an economic indicator that measures over time the variation in the prices of a fixed basket of goods and services representative of household consumption, thus obtaining a factor with the indices of the periods to transfer them in this case to December 2022.

In definition, PCNs are those whose quantification is done in relation to the prices that prevailed in a given year and that are being taken as a basis for comparison (BANXICO, 2023).



In each of the figures, the status of the figures is specified, whether it is PCR or PCN, in order to improve comparability in the exercises of the period according to this methodology.

Strategy overview.

The methodological strategy of the study was developed as follows:

- 1) The information available on the UJED Transparency platform (TUJED) located on the transparencia.ujed.mx/ website is downloaded;
- 2) The information obtained through a written request to the General Treasury of the UJED is concentrated;
- 3) The information is organized in tables;
- 4) The PCN methodology is applied to transfer the amounts to the purchasing power of December 2022;
- 5) The information is collected and processed in a database; and
- 6) The results are described through a deductive analysis.

Results

In order to answer the questions and in accordance with the objectives of this research, various analyses were carried out with the available information. It should be noted that in some cases there is no additional information to clarify differences, absences or anomalies in the data.

1) Budgetary sources

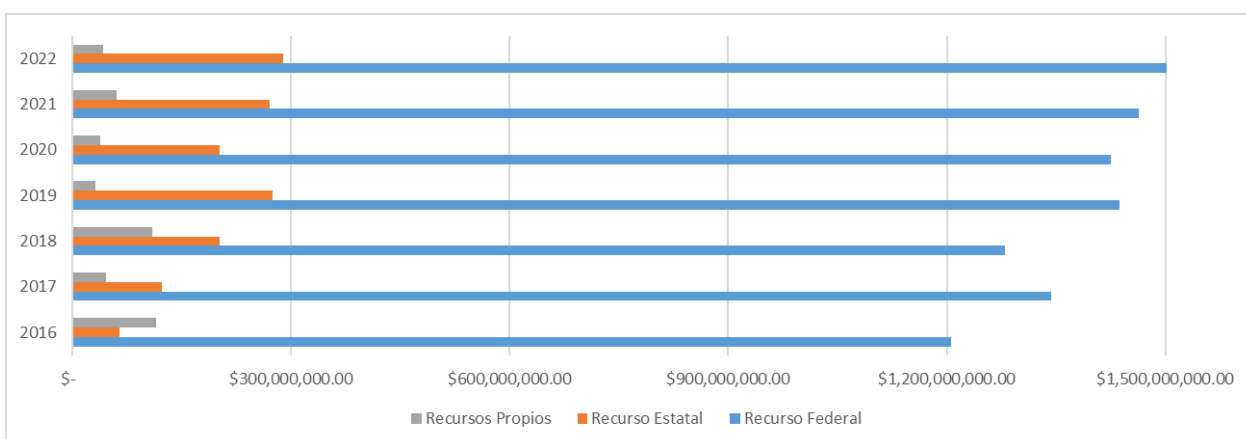
First, the composition of the budget at UJED was analyzed during the study period, for which the following information is presented in Figure 2:

Figure 2Resources spent by budget source in Mexican pesos

Año	Recurso Federal	Recurso Estatal	Recursos Propios	Total Ejercido
2016	\$ 1,205,840,505.08	\$ 64,424,753.62	\$ 114,292,220.96	\$ 1,384,557,479.66
2017	\$ 1,342,844,929.69	\$ 123,029,137.17	\$ 45,265,775.37	\$ 1,511,139,842.23
2018	\$ 1,280,158,094.91	\$ 201,900,861.33	\$ 109,839,721.93	\$ 1,591,898,678.17
2019	\$ 1,437,383,265.44	\$ 275,084,516.51	\$ 31,175,646.70	\$ 1,743,643,428.65
2020	\$ 1,424,600,727.13	\$ 202,159,183.28	\$ 37,304,708.89	\$ 1,664,064,619.30
2021	\$ 1,462,924,889.42	\$ 270,515,174.49	\$ 60,526,409.38	\$ 1,793,966,473.29
2022	\$ 1,531,825,039.93	\$ 288,977,890.03	\$ 42,110,298.59	\$ 1,862,913,228.55

Source: Prepared by the authors according to the UJED general treasury report (TGUJED, 2023).

Figure 3graphed in Mexican pesos



Source: Prepared by the authors using TSUJED data (2023).

Figures 2 and 3 show an annual increase; however, in order to make a comparative analysis, it is necessary to adjust the purchasing power of the periods, that is, the figures must be compared to a single period according to the PCN methodology of the present study that takes the INCP as a reference.

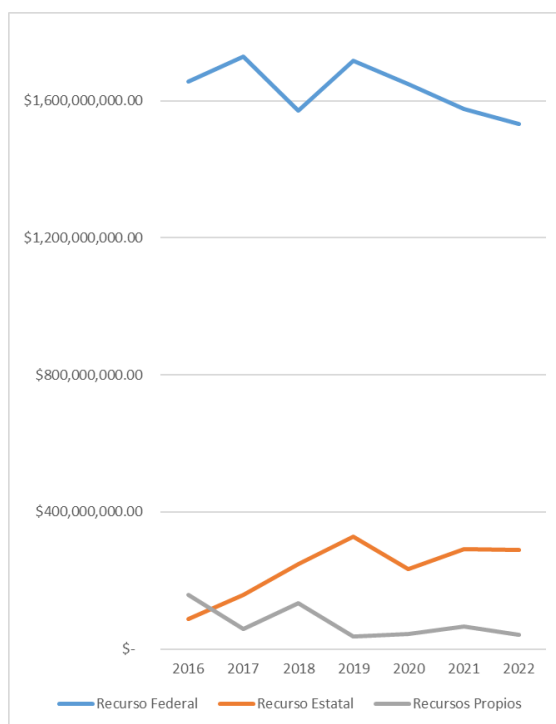
For this purpose, December 2022 was selected as the base period for comparison (PCN2022). It is updated in Figure 4 to PCN2022 and Figure 5 specifies the budget source with a graph using the same methodology.

Figure 4Resources allocated by budget source to PCN2022 in Mexican pesos

Factor INCP	Factor	Año	Recurso Federal	Recurso Estatal	Recursos Propios	Total Ejercido
92.0390348	1.374178	2016	\$ 1,657,039,274.01	\$ 88,531,067.35	\$ 157,057,834.80	\$ 1,902,628,176.16
98.272883	1.287008	2017	\$ 1,728,252,350.57	\$ 158,339,500.56	\$ 58,257,421.21	\$ 1,944,849,272.34
103.02	1.227703	2018	\$ 1,571,654,392.62	\$ 247,874,365.55	\$ 134,850,595.52	\$ 1,954,379,353.69
105.934	1.193932	2019	\$ 1,716,137,978.80	\$ 328,432,226.47	\$ 37,221,604.43	\$ 2,081,791,809.70
109.271	1.157471	2020	\$ 1,648,933,850.39	\$ 233,993,366.79	\$ 43,179,114.05	\$ 1,926,106,331.23
117.308	1.07817	2021	\$ 1,577,282,147.54	\$ 291,661,423.25	\$ 65,257,776.16	\$ 1,934,201,346.96
126.478	1	2022	\$ 1,531,825,039.93	\$ 288,977,890.03	\$ 42,110,298.59	\$ 1,862,913,228.55

Source: General Treasury of UJED (TGUJED, 2023), BIE (2023)and INEGI (2023).

Figure 5Resources allocated by budget source to PCN2022 in Mexican pesos



Source: Prepared by the authors using data from TSUJED (2023), BIE (2023)and INEGI (2023).

In this way, an interesting finding, since it is evident that when considering inflation , it can be stated that the federal budget has decreased, between the years 2017 and 2022, a difference of approximately \$184,312,938.87 PCN2022 is observed . Likewise, it is observed that , in contrast, state resources have increased from 2016 to 2022 in the order of \$200,446,822.68 PCN2022.

In the case of own resources, there have been considerable variations, with increases in 2016 and 2018 with more than 100 MDP PCN2022. This coincides with the periods in which resources from the Comprehensive Institutional Strengthening Program (PIFI) were

used, later called the Program for Strengthening Educational Excellence (PROFEXCE), respectively.

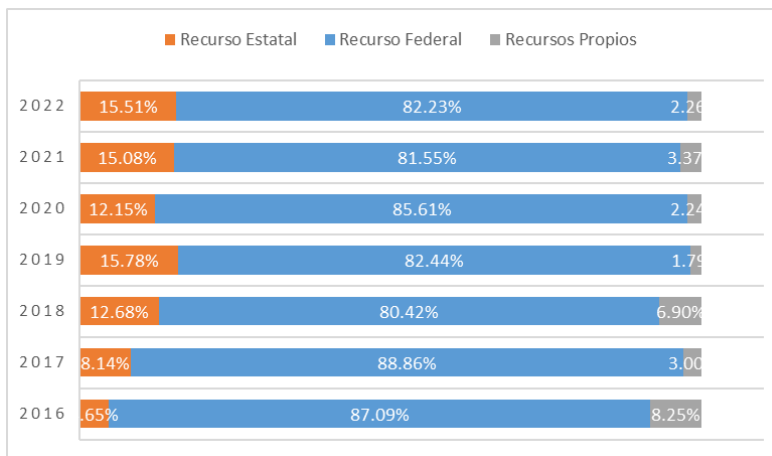
When observing the figures, the majority of the budgetary income comes from the federal level, it is necessary to determine the numerical proportion , for which the following is presented:

Figure 6budget source

Año	Recurso Federal Porcentaje (%)	Recurso Estatal Porcentaje (%)	Recursos Propios Porcentaje (%)
2016	87.09%	4.65%	8.25%
2017	88.86%	8.14%	3.00%
2018	80.42%	12.68%	6.90%
2019	82.44%	15.78%	1.79%
2020	85.61%	12.15%	2.24%
2021	81.55%	15.08%	3.37%
2022	82.23%	15.51%	2.26%

Source: Prepared by the authors based on data from TSUJED (2023)

Figure 7Proportion of income by budget source graphed .



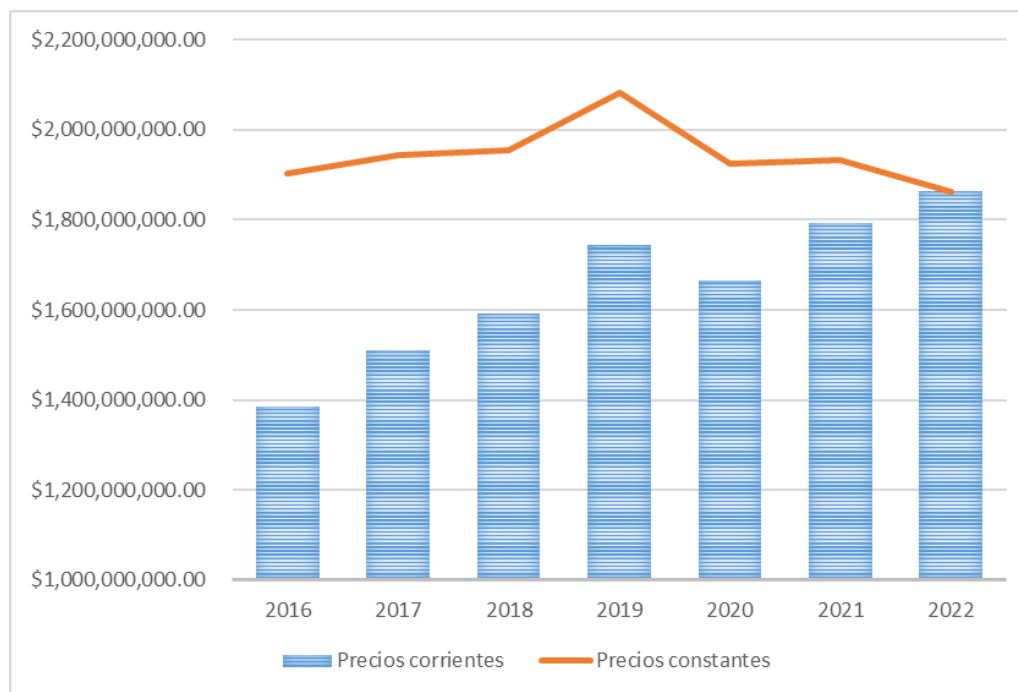
Source: Prepared by the authors using TSUJED data (2023).

Although in a nominal comparison at current prices an increase is observed , when considering inflation, a real decrease in the resources exercised is evident , as seen in Figure 8 at PCN2022.

By removing the effect of inflation, a real decrease can be observed from 2019 onwards in the budget of the subject of study, which represents a reduction in its capacity to exercise spending as a public educational entity. In contrast, when observing the data at current prices, it seems that the budget has increased . This is because the loss of purchasing

power of the Mexican currency in the periods of analysis is not considered. However, when adjusting it to constant prices, a decrease in real terms is evident.

Figure 8 current prices (PCR) and constant prices (PCN2022) of the total budget spent in Mexican pesos



Source: Prepared by the authors based on data from TGUJED, BIE and INEGI (2023).

2) Exercises by Classifier by Object of Expenditure for the Federal Public Administration (COG)

However, in order to perform a quality analysis, it is necessary to validate the destination of the expenditure during the study period. To do so, the COG of the federal public administration will be used, which was published in the Official Gazette of the Federation (DOF) on December 28, 2010, and amended on various dates, including between 2011 and 2018. Said COG is the generic budgetary instrument that preserves the basic structure (chapter, concept and generic item), allows to record in an orderly, systematic and homogeneous manner : personal services, materials and supplies, general services, transfers, subsidies and other aid, movable and immovable property, public investment, financial investments, among others (SHCP, 2018).

Figure 9 Budget Exercised by COG in Mexican pesos

Concepto	Capítulo	2016 ₁	2017	2018	2019	2021	2022
SERVICIOS							
PERSONALES	1000	\$ 1,208,714,114.93	\$ 1,143,598,839.95	\$ 1,209,856,762.11	\$ 1,306,809,335.00	\$ 1,881,456,178.20	\$ 1,905,550,486.91
MATERIALES Y							
SUMINISTROS	2000		\$ 30,730,033.53	\$ 25,219,279.98	\$ 15,060,454.00	\$ 7,307,872.79	\$ 10,283,719.22
SERVICIOS GENERALES	3000		\$ 66,982,841.42	\$ 52,908,172.78	\$ 42,130,225.00	\$ 135,381,715.69	\$ 31,823,635.54
TRANSFERENCIAS, ASIGNACIONES, SUBSIDIOS Y OTRAS							
AYUDAS	4000		\$ 339,338,829.86	\$ 366,164,239.90	\$ 413,232,436.00	\$ 26,637,147.52	\$ 22,200,449.85
BIENES MUEBLES, INMUEBLES E							
INTANGIBLES	5000		\$ 34,095,608.40	\$ 14,722,899.00	\$ 7,343,874.00	\$ 2,231,806.35	\$ 5,992,682.59
INVERSIÓN PÚBLICA	6000		\$ 76,324,398.82	\$ 64,462,644.10	\$ 16,230,240.00	\$ 10,701,801.20	\$ 7,395,395.93
TOTAL			\$ 1,691,070,551.98	\$ 1,733,333,997.87	\$ 1,800,806,564.00	\$ 2,063,716,521.75	\$ 1,983,246,370.04
Informe Tesorería							
Ejercido ₂		\$ 1,384,557,479.66	\$ 1,511,139,842.23	\$ 1,591,898,678.17	\$ 1,743,643,428.65	\$ 1,793,966,473.29	\$ 1,862,913,228.55
Diferencia ₃	₄	\$ 175,843,364.73	\$ 179,930,709.75	\$ 141,435,319.70	\$ 57,163,135.35	\$ 269,750,048.46	\$ 120,333,141.49

₁ Este año no está disponible en transparencia, por lo que fue proporcionada por TGUJED.

₂ Según informe de TGUJED.

₃ Diferencia entre la sumatoria del gasto total por Capítulo del COG y el informe de TGUJED.

₄ Esta diferencia del 2016 se atribuye al gasto en los otros capítulos.

₅ El cierre del año 2020 no está disponible en la plataforma de transparencia. La información está hasta el tercer trimestre.

Source: Prepared by the authors based on data from TGUJED and TUJED (2023).

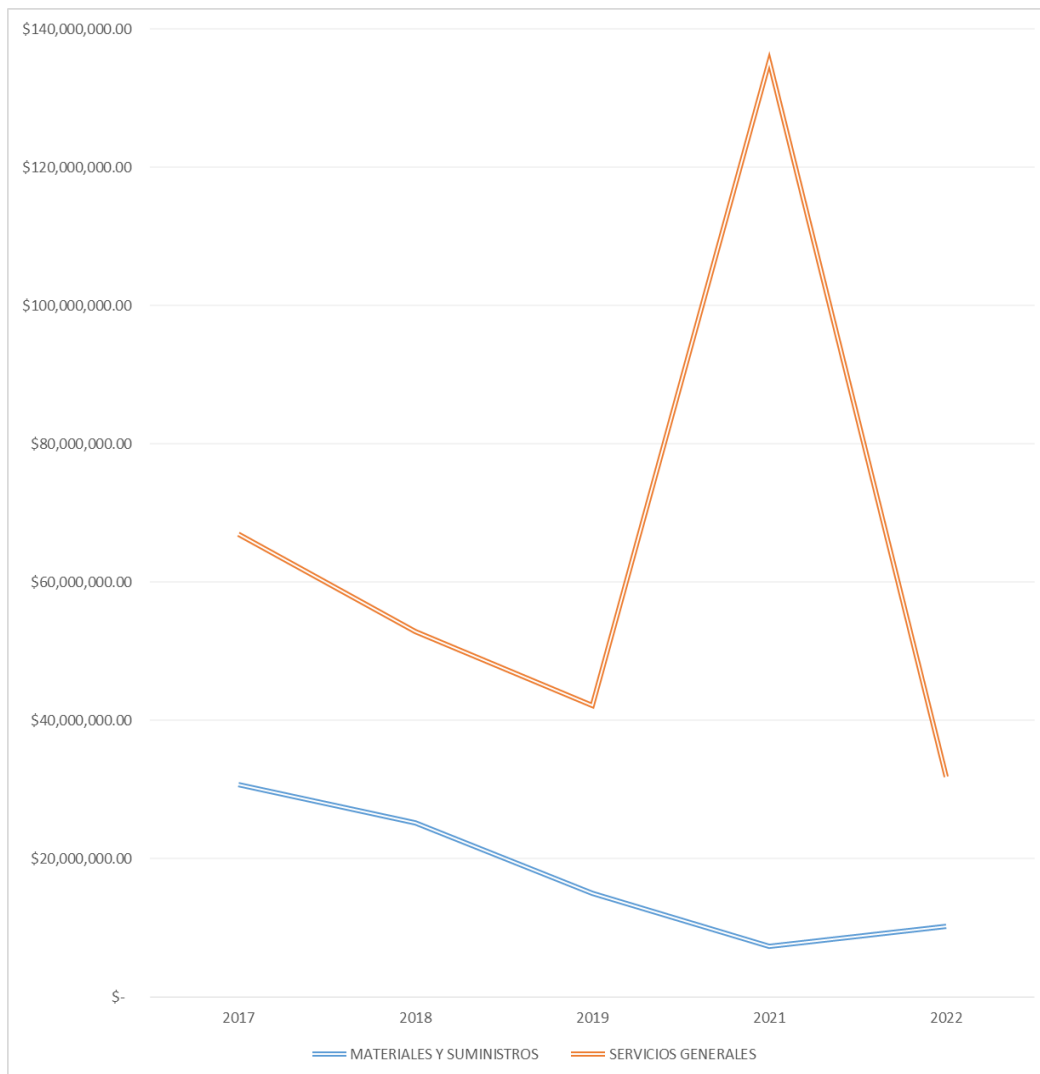
The figure highlights in red the detection of significant variations in 2021, for which each of the lines was reviewed at the "Items" level, that is, the classification made of the expenditure was precisely identified up to the most detailed specification level available in TUJED.

The findings are listed:

1. An increase of \$386,595,288.48 in chapter 4000, corresponding to item 452 of pensions.
2. Increase of \$574,646,843.20 in chapter 1000, specifically an increase in item 159 other social and economic benefits for \$504,029,797.18.
3. Increase of \$93,251,490.69 in chapter 3000, which corresponds to general services, highlighting the increase in item 395, corresponding to penalties, fines, accessories and updates, which is marked with \$108,251,990.57, even higher than the difference between periods.

As for chapters 2000, 3000, 5000 and 6000 corresponding to materials and supplies, general services, movable, immovable and intangible assets, and public investment, they show a clear tendency to decrease in the period analyzed. For a better perspective, the following figures are presented:

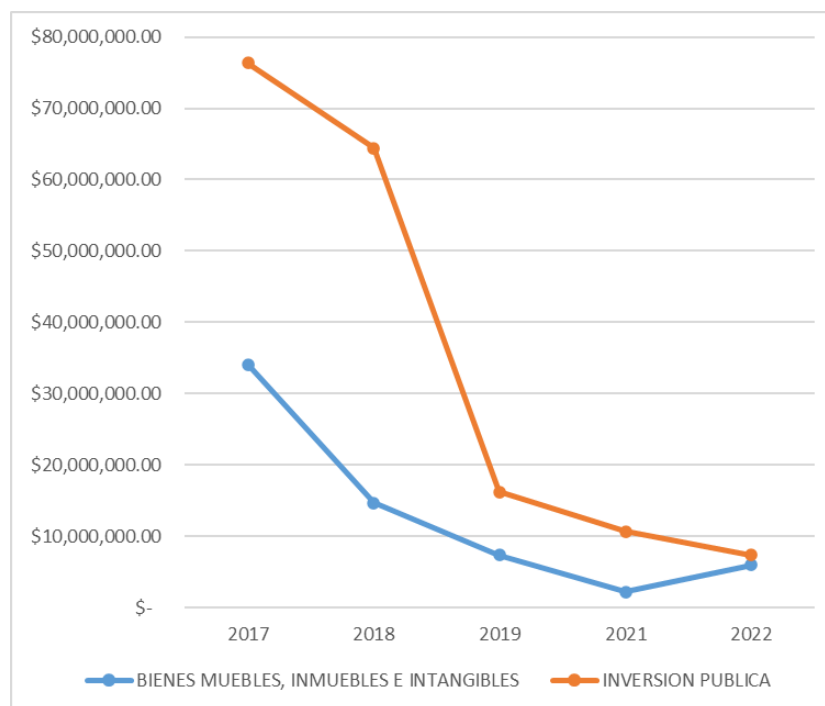
Figure 10 Evolution of chapters 2000 and 3000 at current prices (PCR) in Mexican pesos



Source: Prepared by the authors based on data from TUJED (2023).

Figure 10 shows the payment of the penalty, fines, accessories and updates item in 2021, the exact nature of which is unknown due to the lack of additional information on the portal, although its type is defined by its cataloging.

Figure 11 Chapters 5000 and 6000 to PCR in Mexican pesos



Source: Prepared by the authors using data from TUJED (2023).

In this figure 11, it can be seen that, although the amounts are expressed in PCR, that is, they do not consider inflation for their comparability, the tendency towards an accelerated decrease in expenditures of this classification is evident. From December 2017 to December 2022 there is an inflation of 28.7%, which, for example, in 2017 would correspond to an expense of \$43,881,325.43 and \$98,230,122.29 PCN2022 respectively, compared to \$5,992,682.59 and \$7,395,395.93 respectively in 2022.

The following data are relevant from the above:

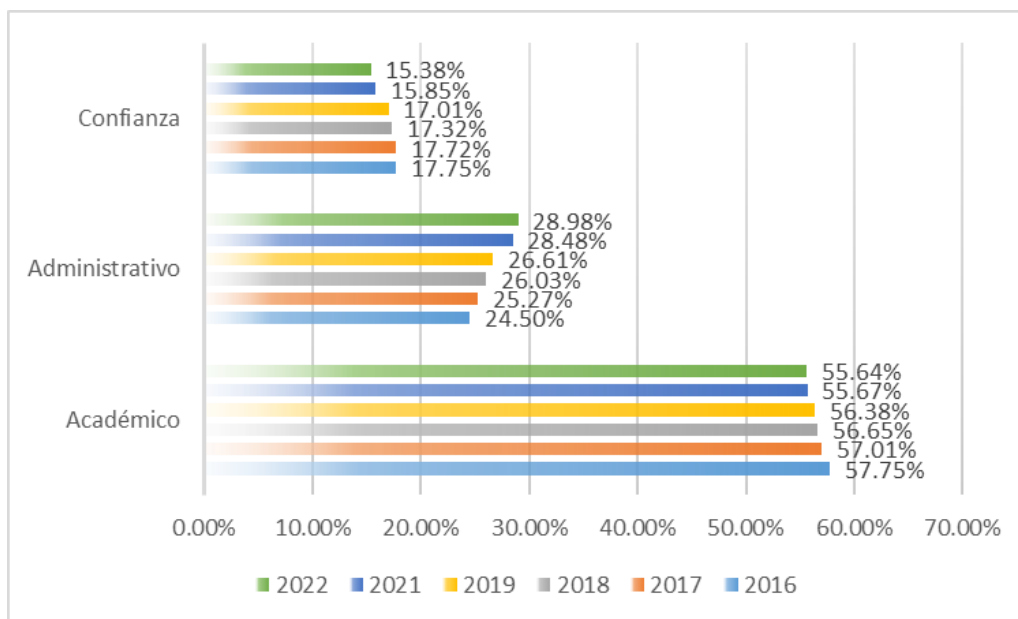
1. Expenditures on movable, immovable and intangible assets in 2022 represent only 13.66% of those of 2017.
2. While public investment only accounts for 7.53%.
3. Heading 541, which corresponds to vehicles and land equipment, has not recorded expenditures since 2019 for \$1,520,000.00.
4. In 2017, \$13,143,790.49 was spent on item 531 corresponding to medical and laboratory equipment, while in 2021 it amounted to only \$191,000.77 and \$2,108,421.47 in 2022.
5. In item 515 of computer equipment and information technologies, \$12,738,928.15 was spent in 2017, while in 2022 only \$2,108,421.47 was spent.

6. For chapter 6000, only expenditure has been made on item 622, which corresponds to non-residential construction with the numbers described above in section b).

3) Chapter 1000 Personal Services

A sensitive aspect in the university context is the expenditure of chapter 1000 of personal services, in which the salaries and wages of academics, administrative staff and confidential staff are recorded. However, the information provided by TSUJED is limited to percentages and it is unknown in the case of academics whether this includes the provision of “dynamic retirements” for retired staff, so the data presented could lack sufficient precision to determine clear proportions under these caveats. Even so, the information is presented.

Figure 12 Proportion of Chapter 1000 expenditure by payroll type (in PCR)



Source: Prepared by the authors using data from TGUJED and TUJED (2023).

Figure 13(in PCR) in Mexican pesos

Año	Tipo de nómina	Porcentaje ₁	Cálculo ₂	Total
2016	Académico	57.75%	\$ 698,032,401.37	\$ 1,208,714,114.93
	Administrativo	24.50%	\$ 296,134,958.16	
	Confianza	17.75%	\$ 214,546,755.40	
2017	Académico	57.01%	\$ 651,965,698.66	\$ 1,143,598,839.95
	Administrativo	25.27%	\$ 288,987,426.86	
	Confianza	17.72%	\$ 202,645,714.44	
2018	Académico	56.65%	\$ 685,383,855.74	\$ 1,209,856,762.11
	Administrativo	26.03%	\$ 314,925,715.18	
	Confianza	17.32%	\$ 209,547,191.20	
2019	Académico	56.38%	\$ 736,779,103.07	\$ 1,306,809,335.00
	Administrativo	26.61%	\$ 347,741,964.04	
	Confianza	17.01%	\$ 222,288,267.88	
2020	Académico	56.23%		No disponible
	Administrativo	27.40%		
	Confianza	16.37%		
2021	Académico	55.67%	\$ 1,047,406,654.40	\$ 1,881,456,178.20
	Administrativo	28.48%	\$ 535,838,719.55	
	Confianza	15.85%	\$ 298,210,804.24	
2022	Académico	55.64%	\$ 1,060,248,290.92	\$ 1,905,550,486.91
	Administrativo	28.98%	\$ 552,228,531.11	
	Confianza	15.38%	\$ 293,073,664.89	

₁ Datos proporcionados por TGUJED

₂ Con base a los datos obtenidos en TUJED del capítulo 1000

Source: TGUJED and TUJED (2023).

A comparison is made in a more exhaustive analysis of chapter 1000 by item, and is presented in figure 14, which revealed some inconsistencies in the coherence of the information, since the numbers relative to the current central administration were analyzed according to the transparency portal itself in the section of article 65 section xxxii a. Expenditure by chapter, concept and item for the analysis by item was as follows:

- Changes that exceed the inflation level, calculated at 22.77% for the period from December 2018 to December 2022, are considered relevant.
- In the COG concept identified as remuneration for temporary staff, an increase of 47,012% was found.
- In other social and economic benefits, there was an increase of 171,455%.
- The item on remuneration for social services decreased by 96.389%, however, it only represents 0.06% of the level of expenditure in the chapter.
- The items for contributions to housing funds, contributions to the retirement system and contributions to insurance reported an increase of 29.562%, 62.109% and 46.039%, even so, the variation between them oscillates around 5MDP, so that in sum the three barely reach 0.84% of the total of \$1,905,550,486.91 of the Chapter.

- f) The benefits and retirement income item increased by 292.604%, however, this is a difference of \$395,004.06, that is; 0.02% of the chapter.
- g) The amount of fees comparable to salaries increased by 86,072% from \$26,865,855.86 to \$49,989,908.14.
- h) The item for other social and economic benefits increased by 628,138%, from \$77,845,047.27 to \$566,819,615.90.
- i) However, according to the previous point, it was verified that in the same year the expenditure in the pension item disappeared from \$340,643,281.48 in 2018 to zero in 2022.

Figure 14 Analysis of variation by item of chapter 1000 according to the object of expenditure classifier (COG) of the periods 2018 and 2022 at PCR in Mexican pesos

Concepto	COG	2018 (PCR)	2022 (PCR)	Variación (\$)	Proporción (%)
SERVICIOS PERSONALES	1000	\$ 1,209,856,762.11	\$ 1,905,550,486.91	\$ 695,693,724.80	57.502%
REMUNERACIONES AL PERSONAL DE CARACTER PERMANENTE	1100	\$ 495,428,971.00	\$ 563,131,313.01	\$ 67,702,342.01	13.665%
REMUNERACIONES AL PERSONAL DE CARACTER TRANSITORIO	1200	\$ 43,154,141.68	\$ 63,441,641.50	\$ 20,287,499.82	47.012%
REMUNERACIONES ADICIONALES Y ESPECIALES	1300	\$ 272,668,124.11	\$ 326,551,043.04	\$ 53,882,918.93	19.761%
SEGURIDAD SOCIAL	1400	\$ 90,062,744.79	\$ 114,871,079.00	\$ 24,808,334.21	27.546%
OTRAS PRESTACIONES SOCIALES Y ECONOMICAS	1500	\$ 308,542,780.53	\$ 837,555,410.36	\$ 529,012,629.83	171.455%
Sueldos base al personal permanente	113	\$ 495,428,971.00	\$ 563,131,313.01	\$ 67,702,342.01	13.665%
Honorarios asimilables a salarios	121	\$ 26,865,855.86	\$ 49,989,908.14	\$ 23,124,052.28	86.072%
Sueldos base al personal eventual	122	\$ 15,097,590.21	\$ 13,408,733.36	-\$ 1,688,856.85	-11.186%
Retribuciones por servicios de carácter social	123	\$ 1,190,695.61	\$ 43,000.00	-\$ 1,147,695.61	-96.389%
Primas por años de servicios efectivos prestados	131	\$ 138,518,524.36	\$ 167,474,625.60	\$ 28,956,101.24	20.904%
Primas de vacaciones, dominical y gratificación de fin de año	132	\$ 125,580,399.60	\$ 148,203,792.04	\$ 22,623,392.44	18.015%
Horas extraordinarias	133	\$ 8,549,677.61	\$ 10,849,340.92	\$ 2,299,663.31	26.898%
Compensaciones	134	\$ 19,522.54	\$ 23,284.48	\$ 3,761.94	19.270%
Aportaciones de seguridad social	141	\$ 51,938,982.05	\$ 60,662,753.75	\$ 8,723,771.70	16.796%
Aportaciones a fondos de vivienda	142	\$ 17,031,664.66	\$ 22,066,556.84	\$ 5,034,892.18	29.562%
Aportaciones al sistema para el retiro	143	\$ 8,332,930.27	\$ 13,508,440.14	\$ 5,175,509.87	62.109%
Aportaciones para seguros	144	\$ 12,759,167.81	\$ 18,633,328.27	\$ 5,874,160.46	46.039%
Cuotas para el fondo de ahorro y fondo de trabajo	151	\$ 28,917,408.67	\$ 34,808,359.95	\$ 5,890,951.28	20.372%
Indemnizaciones	152	\$ 15,541,938.31	\$ 12,849,852.61	-\$ 2,692,085.70	-17.321%
Prestaciones y haberes de retiro	153	\$ 134,995.94	\$ 530,000.00	\$ 395,004.06	292.604%
Prestaciones contractuales	154	\$ 186,103,390.34	\$ 222,547,581.90	\$ 36,444,191.56	19.583%
Otras prestaciones sociales y económicas	159	\$ 77,845,047.27	\$ 566,819,615.90	\$ 488,974,568.63	628.138%
Jubilaciones ₂	452	\$ 340,643,281.48	\$ -		
Otras prestaciones sociales y económicas	159	\$ 77,845,047.27	\$ 566,819,615.90		
		\$ 418,488,328.75	\$ 566,819,615.90	\$ 148,331,287.15	35%

¹Inflación entre periodos: 22.77%
²Jubilación dinámica cambia de renglón en 2021 (deducción).

Source: Prepared by the authors based on data from TGUJED and TUJED (2023).

The historical deficit presented in the TGUJED report (2023) amounts to \$551,762,076.84 (TGUJED, 2023), which corresponds to the budget not provided in allocations by the state government of Durango.

Note on information processing : It is important to mention that the amounts presented were downloaded from the transparency portal on October 26, 2023, the date on which the TGUJED report was also received by institutional mail. The information was processed in Excel spreadsheets, a platform compatible with the original format of the information in TUJED.

Discussion

In an environment of “republican austerity,” the UJED is faced with pressure from a federal government that reduces the budget it is given in real terms, extraordinary support from the state government, a “historic deficit,” and active union demands to maintain the working conditions of its members. However, the subject of study has a formidable capacity for adaptation due to two fundamental variables: its legal framework for action and its human talent, which is made up primarily of thousands of academics. Under these conditions, it is feasible and pertinent to direct strategies that allow it to evolve into a sustainable institution, with healthy development and sound finances.

The legal framework of UJED's action gives it extraordinary flexibility to adapt as an organization. It is autonomous and represents the best option for training professionals in Mexico. We are seen as a laudable and highly prestigious institution where the youth of our community dream of their future, which makes us a source of inspiration and hope for families. That is a great responsibility. That is why it becomes an important and, today, urgent duty to guide the financial future of public universities, through the efficiency of their processes, the management of a performance evaluation system, both in educational and budgetary quality.

It is important to mention that both the treasury and the comptroller's office depend on the rector, that is to say; by the mere principle of "unity of command" established by Fayol and still in force in contemporary organizations with delimitation of functions (Pardo-Ramos, 2010). Thus, it is understood in this particular case that the executive authority is judge and party, so there is no independent body of the autonomous institution that evaluates the budgetary performance of the UJED. This organizational structure favors an autocratic

leadership, which depends a lot on power; a management with an orientation of authority will have as a consequence obedience and total centralized dependence. And, as a result, a minimal organizational performance and consequently a high cost in the human aspect, which coincides with the cash cost found.

The present study, when working with the financial data found in the transparency portal for our particular objective of analyzing chapter 1000 of personal services, specifically on salaries and wages, found critical increase trends in item 1200, that is; in the item of remuneration to temporary personnel, revealing an increase of approximately 20 million pesos, which is equivalent to almost 50% increase in the year 2023 compared to the year of the start of the current administration period. As a result of these findings, it is relevant to raise the issue of the effectiveness of executive command without independent and objective supervision by the governing body that monitors and proposes regulations that guarantee healthy financial conditions for said chapter.

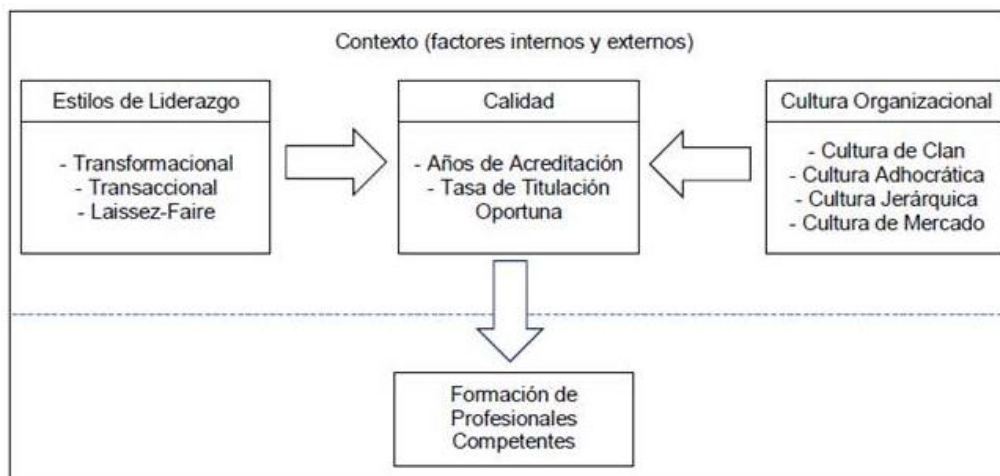
Similar studies in Chilean universities found that leadership style (transformational, transactional or laissez-faire) and organizational culture (adhocratic, market or hierarchical) have the potential to affect the quality of higher education institutions, so it is important to establish that the way in which democratic and self-governance processes are carried out in autonomous educational entities affects their budgetary performance.

To cite an example, the Autonomous University of Nuevo Leon (UANL) appears in seventh place in the slides of figure 1 with an ordinary federal subsidy per student (SFOPA) of \$32,012.51 as opposed to the UJED with an SFOPA of \$75,522.46, which could be interpreted without other considerations with a difference in this indicator of 57.61%, but, here something important, very important, the DGESU does not consider in its graph of the slide the state subsidy, own income or access to other financing windows, in addition, in terms of organizational culture, in the UJED the university council is the highest governing body, unlike the UANL, where said council appoints a governing board as its highest authority, where 11 prestigious academics are those who make it up and are renewed one at a time each year by the university council, said governing board appoints the rector and the rector appoints the directors of the academic units, that is, less political processes and only one annual democratic process is maintained.

Pedraja et al. (2020), present in Figure 15, a model in which the variables of leadership styles, quality and organizational culture affect years of accreditation, graduation rate and others. Therefore, it is important to analyze, evaluate and in any case rethink the way

in which the public university governs itself and how those responsible for said administration are observed by the university community, which shapes the organizational culture and permeates university managers who are less autocratic in their leadership.

Figure 15 Pedraja Model . Leadership, culture and quality in higher education institutions



Source: Pedraja , et al. (2020). Leadership and organizational culture as factors of influence on university quality: a conceptual analysis.

Conclusions

The objectives mark the path taken by the descriptive analysis of the present study, for which an analytical aspect and another specific aspect on the conclusions of the findings are presented.

Analytical aspect

The first important consideration is that federal budgetary incentives such as PROFEXCE have disappeared since 2018. The state government has gradually increased its subsidy, although it has not been enough to cover year-end benefits, so it has become customary to request an extraordinary budget from it.

On the other hand, there is constant pressure from the federal government to direct the University's finances, for which they refer to the form of government and benefits such as "dynamic retirement" which was mentioned in the state of the art section. Said benefit in 2018 represents 68.76% of what was spent on item 113 of base salaries for permanent staff.

There is a presumption that this item has been integrated into chapter 1000 in item 159 other social and economic benefits which, according to the results, when considered in sum of 113 and 159 in 2018 and 2022, there is an increase of \$148,331,287.15, that is; 35% higher than the 22.77% of inflation.

The UJED reduced spending in chapters 2000, 3000, 5000 and 6000, as described in the results, a decrease that has been increasing over the years, a trend that will compromise its operation sooner or later.

When calculating, the treasury information was found to not match the transparency information, and the information for the end of 2020 was not found on the transparency platform; that is, the fourth quarter report is not available, and the available information only covers up to September of that year.

In this same vein, the UJED does not have explicit information available, with the level of transparency duly processed and sufficient clarity on spending, specifically on payroll, which is such a sensitive issue in the current context.

The UJED is limited to complying with minimum obligations, so a considerable effort and budgetary knowledge is required to understand the information presented on the transparency platform.

There is no evaluation body appropriate to the organizational organic framework, which periodically reports to the university council as the highest governing body on the university's performance in order to make timely decisions and improve the effectiveness of the public EI. This could clearly have an impact on its transparency, governability and governance.

Clarification of conclusions

Conclusions organized according to the objectives established in the study are specified:

1. Budget trend:

1.1. In real terms and adjusted to constant prices, the UJED budget has gradually decreased.

1.2. Since 2018, federal incentives such as PROFEXCE have disappeared, increasing dependence on state subsidies.

- 1.3. Although the state government has increased its contribution, these resources have not been sufficient to cover end-of-year benefits, generating the need to resort to extraordinary budgets.
2. Chapter 1000 Personal Services:
 - 2.1. A 35% increase was identified in the items related to base salaries for permanent staff and other social and economic benefits, exceeding the inflation of the period (22.77%).
 - 2.2. Dynamic pensions represented a significant expenditure in 2018; however, their budget classification appears to have changed, making a more detailed analysis difficult.
3. Chapters 2000, 3000, 5000 and 6000:
 - 3.1. These chapters have suffered drastic budget cuts, which could compromise the university's operations in the medium term.
4. Transparency and clarity:
 - 4.1. The UJED transparency platform presents limited and difficult-to-interpret information, requiring advanced budgetary knowledge.
 - 4.2. Inconsistencies were detected between treasury data and reports available on the transparency platform, raising doubts about the accuracy of financial reports.
5. Institutional governance:
 - 5.1. There is no independent body charged with periodically evaluating the university's budgetary and operational performance. This limits the university council's ability to make informed and timely decisions.

Recommendations to the subject of study

Considering the findings of this study, a new model of organic conformation for the UJED is invariably recommended, which provides certainty and transparency to the public university exercise, through periodic reporting based on performance indicators and which allows the management of extraordinary resources to the federation since this represents its main problem in relation to management with the DGESEU (Reyes, 2023). For this, the following lines of action are proposed to implement it:

1. Creation of an institutional evaluation unit:
 - 1.1. Creation of an organic unit that reports directly to the highest governing body, in this case the university council, without a chain of command from the central

- administration and whose objective is to periodically communicate and make transparent the institutional performance, with a presidency, budgetary representative and academic representative.
2. Capacity building:
 - 2.1. Provide the unit with legal and administrative resources to ensure its effective operation.
 - 2.2. Select members through an open and transparent process, ensuring their suitability for the assigned functions.
 3. Design of institutional indicators:
 - 3.1. Develop a matrix of clear and accessible indicators, periodically communicated to the university council and the academic community.
 4. Participatory budgets:
 - 4.1. Implement consultation processes and university management forums to involve the community in planning and prioritizing spending.

In formulating these guidelines, the recommendations of the DGSU are considered, as well as internal governance through the active participation of the community of the autonomous institution, which seeks to begin to manage an organizational evolution towards university governance.

Recommendation for future lines of research

For the UJED, it will be necessary to investigate the findings found, as well as to expand the study of the budget items, starting with the study of the entire period of the administration that was studied. In the same way, it will be important that the recommendations give way to facilitating the dissemination, diffusion and participation among university students in institutional performance, using the gift of autonomy.

The public university requires scientific attention; a compendium of national studies is urgently needed to analyze:

1. Expansion of the budget analysis: Study in greater detail the budget items for the entire period of the administration, with special emphasis on chapters 2000, 3000, 5000 and 6000.
2. Evaluating organizational structures: Analyze university governance structures and their impact on financial transparency and efficiency.

3. Organizational culture and self-governance: Examining how leadership styles and organizational culture influence the financial sustainability of public universities.

This study lays the foundation for the design of performance evaluation systems in public universities, promoting a new organizational culture aligned with the General Education Law and the vision of the New Mexican School. This must be achieved without compromising the governance of the most qualified educational sector in the country.

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Software	Adolfo
Validación	Maricela y Adolfo (apoya)
Análisis Formal	Adolfo, Maricela (igual) y José Ángel (igual)
Investigación	Adolfo
Recursos	José Ángel y Adolfo (apoya)
Curación de datos	Adolfo, Maricela (igual) y José Ángel (igual)
Escritura - Preparación del borrador original	Adolfo, José Ángel (apoya) y Maricela (apoya)
Escritura - Revisión y edición	Adolfo
Visualización	Adolfo y José Ángel (igual)
Supervisión	Adolfo
Administración de Proyectos	Adolfo y Maricela (apoya)
Adquisición de fondos	José Ángel y Adolfo (apoya)