

MANAGEMENT BY RESULTS IN THE MODERNIZATION OF MUNICIPAL PUBLIC MANAGEMEN

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Abstract

The objective of this review article was to analyze the results-based management model to improve the modernization of public management in municipalities, with a descriptive approach, the bibliographic review technique, the explanatory and inductive method, having reviewed studies related to the topic raised. that have scientific rigor and whose publication is recent; They demonstrate that the characteristics of management for results in municipal management, is focused on public action to optimize processes that achieve the maximum effectiveness, efficiency and effectiveness of their actions to achieve the government objectives of improving citizen well-being; and the characteristics of the modernization of municipal public management, is supported by various administrative systems linked to each other, and it is rather the procedural and attitudinal factor of the servers that limit an effective implementation. It is concluded that management by results will allow state public agencies to provide quality services, where the modernization of public management allows better use of administrative systems, which are reflected in the correct use of public resources, where our main indicator is the satisfaction of the population.

Keywords: Administration, Government, Local, Quality, Systems.

Resumen

El presente artículo de revisión tuvo como objetivo analizar el modelo de gestión por resultados para mejorar la modernización de la gestión pública en municipalidades, siendo de enfoque descriptivo, la técnica la revisión documentaria, el método explicativo e inductivo, habiendo revisado estudios vinculados al tema planteado que tengan la rigurosidad científica y cuya publicación sea reciente; la cual nos demuestran que las características de la gestión por resultados en la gestión municipal, está centrada en el accionar público para optimizar procesos que logren la máxima eficacia, eficiencia y efectividad de su accionar para conseguir los objetivos gubernamentales de la mejora del bienestar ciudadano; y las características de la modernización de la gestión pública municipal, está se sustenta en diversos sistemas administrativos vinculados entre sí, y es más bien el factor procedimental y actitudinal de los servidores los que limitan una efectiva implementación. Se concluye que, La gestión por resultados, permitirá brindar servicios de calidad por parte de los organismos públicos del estado, donde la modernización de la gestión pública, permite, hacer mejor uso de los sistemas administrativos, que se ven reflejados en el correcto uso de los recursos públicos donde nuestro principal indicador es la satisfacción de la población.

Palabras clave: Administración, Calidad, Gobierno, Local, Sistemas.

INTRODUCTION

Results-based management is a tool that seeks to allocate resources with a view to achieving significant impacts on the population. (Millán López and Heredia Llatas, 2023), Monteiro (2020) which indicates that results-based management in municipalities has not been having the expected achievements, due to the fact that the governmental planning systems are disconnected from the territorial and functional approach, the bureaucratised organisational structure that makes the functions inefficient to produce goods and services, where being a governmental strategy implemented by Law, as it also happens with the modernisation of the State, To Tunque Lizana & Quispe Huaman (2022) the two processes have the duty to be citizen-oriented in their actions, but the mechanisms for allocating resources, the formulation of processes and how the products provided by the state are determined, especially given the high degree of heterogeneity of the entities, especially in the municipalities, where political criteria are often superimposed on technical criteria at the time of making decisions.

Likewise, we must understand that the modernisation of public action is not only a condition of laws and how they are designed, as Huayta Bonifacio & Paca Pantigoso (2021) indicate that the real problem is how they are implemented, as this requires duly trained personnel to administer administrative systems from a shared value and results-based management approach; Itatí Almúa (2019) adds that this requires internal processes that facilitate the production of what is required by the population, interacting with citizens, seeking to provide quality services, conditions that currently do not exist, precisely because the state's intervention schemes, although set out in sectoral or territorial plans, are not always implemented to fully meet the established goals and guidelines due to a high degree of bureaucratisation of the processes.

In local governments, results-based management is inefficiently developed, the main factors being planning that is not aligned with the criteria for prioritisation of interventions and the organisation does not allow the proposed intervention capacity to be covered, there is little socialisation of the interventions and their achievements, where the allocation of resources is executed without taking into consideration the impact criteria to be achieved. On the other hand, the management instruments are aligned to the current administrative systems, however, there are difficulties in meeting the institutional objectives that are programmed in the operational plans and budget programmes, where the indicators of effectiveness of management results are fulfilled, because there is little encouragement of participation and coordination for decision-making (Pokolenko, 2023).

Therefore, it can be affirmed that this study is justified because every public intervention is executed in a social environment, and the needs of those who make it up is the reason for the interventions and to satisfy them, and therefore, by structuring a model that links the results with the modernisation of management, it will contribute to the generation of trust in the municipal authorities, contributing to governance and generating more optimal living conditions for the population, where from the theoretical value, the conceptual ideas of the variables when verified in a municipal scenario from a perspective of the guidelines of public management, which after their validation will serve to raise new knowledge on the subjects studied. Because of its practical implications, having a model aimed at closing social gaps on the basis of defining processes and measurement standards in results-based management and the modernisation of management, it has a practical value that will be evidenced in the optimisation and improvement of processes.

Therefore, the general objective was to analyse the results-based management model to improve the modernisation of public management in municipalities, and the specific objectives were: i) to identify the characteristics of results-based management, ii) to identify the characteristics of the modernisation of municipal public management.

DEVELOPMENT

Methodology

The descriptive approach was used, where documentary review techniques were applied, especially in academic research, indexed journals, books and web publications of organisations linked to public management. The explanatory method was the method used when analysing the information, where the concepts, theoretical approaches or statements made by various authors were structured and then analysed on the basis of their relevance to the proposed topic. The inductive method was another method applied, where, taking the information offered by each author individually, opinions and expressions of similar consideration were grouped together and the concepts generalised to the subject under study, provided that this distinction could be developed.

The criteria for choosing the studies reviewed were that they should be related to the topic in question, that their results should be scientifically rigorous, and that they should be recently published research. The results are explained in narrative form, indicating the main ideas in a condensed form.

With regard to ethical considerations, this is reflective with abstract thinking, with the aim of obtaining new, high-level points of view and being objective. Where the research should be transparent, respecting the ethical principles of research and respecting the copyright of other researchers, according to APA standards.

On the other hand, according to the National Institute of Statistics and Informatics, the Peruvian territory has a total of 1874 local governments, distributed in 196 provincial municipalities and 1678 district municipalities, for this study were taken into account all local governments, consequently, the sample population of 1874 local governments was used, in turn, to obtain the information of expenditure execution was used the website of the friendly consultation of the Ministry of Economy and Finance and the Integrated System of Financial Administration during the years 2012 to 2022.

Results

Results-based Management as a tool for closing gaps. Methodological conception of Results-Based Management

Results-based management is a strategic framework whose objective is to help state organisations in the integrated and effective management for the creation of public value as it relates to spending (Vargas Merino and Zavaleta Chávez, 2020) and to do so, it must optimise processes that achieve maximum effectiveness, efficiency and effectiveness of its actions to achieve governmental objectives, improving citizen well-being under a territorial approach (Covas Varela, Hernández Pérez and Cabello Eras, 2018), efficiency and effectiveness of its actions to achieve the governmental objectives of improving citizen well-being under a territorial approach (Covas Varela, Hernández Pérez and Cabello Eras, 2018), where actions are executed in an integrated manner, taking into consideration the entire administration cycle and the interaction of the different elements that contribute to generating public value.

Likewise in a model that formulates that the administration of state resources should be focused on the fulfilment of strategic interventions that are defined in government plans, which must be executed in a determined time (Díaz, 2023) where the strategies to be developed are focused on the achievement and efficient performance of products, impacts and benefits (Ferrer Romero, 2018), thus facilitating the evaluation of the actions of state organisations aligned to the public policies established to meet the demands of the community (Marinho Silva, Zenaide de Carvalho and de São Pedro Filho, 2021).

Theories related to Results-Based Management

Among the theories that support results-based management is the Theory of Management, which explains that the development of programmes, projects and strategies implemented by the state must be assessed from

the criteria of improvement and permanent and systemic innovation in administrative systems in the search to achieve results that the population expects in order to close social gaps and improve the quality of life, framed within the limits of the legal-political limits of state action (Francisco Mas, 2023).

There is also the theory of the political-programmatic approach, which implies that public management should formulate its interventions focused on government programmes, strategic development plans, sectoral policies, where the process of allocating resources to each agency at different levels of government, always respond to these guidelines and management instruments give concrete results (Uzunkaya, 2017).

On the other hand, a third is the theory of social governance, which indicates that it must be transparent and with probity, in a responsible and participatory manner, in such a way that there are favourable scenarios of democratic governance, allowing society to have a climate of social peace that is a driver of collective development, its premise being that, having good management indicators, leads to satisfying the population about the actions of their rulers and therefore a favourable scenario for the comprehensive development of the country; In other words, achieving the legitimacy of public interventions (Carrasco-Ramírez, 2022).

Finally, we present the theory of the value-added approach, which implies that the interventions implemented by the state should not only be evaluated from the tangible results of the programme, project or service offered, such as a hospital built, the total value of the investment in a bridge, the number of vaccines delivered, etc., but also by the way in which it contributes to the development of the country, but also by the way in which it contributes to obtaining added value, such as the improvement of care in the hospital built, the volume of products marketed as a result of the construction of the bridge, or the decrease in child morbidity due to the vaccines administered, which implies evaluating the impact of the interventions (Déniz Mayor, Arteaga Arzola and Manrique de la Lara Peñate, 2022).

Elements of managing for results in municipalities

According to Rodríguez Hernández (2020), these are planning, programme and project management, financial and budgetary management, and monitoring and evaluation. Planning is the instrument through which the strategic lines of intervention are defined, prioritising those that by their nature are more transcendent for the closing of gaps, and can be sectoral plans, territorial plans (concerted development plans), specific plans of any state function. The second element is the management of programmes and projects, which are the tools through which the state produces goods and services to achieve the objectives defined in the government's plans; these can be measured in terms of social, productive, infrastructure, institutional strengthening programmes or each specific project.

The third element, financial-budgetary management, is made up of administrative elements designed to capture resources and then allocate them to achieve the objectives and goals of the state apparatus, which constitute the operations for programming, managing and controlling public funds, in strict compliance with the budget cycles established by the general budget law and the specific budget law for each fiscal year.

On the other hand, the fourth element is monitoring and evaluation, which constitutes the systematic follow-up of how the management indicators defined in the programming are fulfilled. This monitoring can be carried out from the levels of the hierarchy of objectives by processes, products, intermediate results and final results, and from the perspective of the types of indicators by effectiveness, efficiency, quality of interventions and economy criteria.

Achievements and Limitations of Results-Based Management in Municipalities

One achievement of results-based management is that by developing a comprehensive managerial approach to the different stages of the public management cycle, based on achieving catalytic or impact results, where the use of information is a key factor in decision-making, using instruments and methodologies in

administrative systems, it constitutes a different way of carrying out the processes for allocating, approving, executing and evaluating the programmes and projects defined in the strategic plans and the public budget. Furthermore, the expected changes have not occurred in a significant way according to the state's administrative management models, as even to date, a minimisation approach has been applied to the state structure, with a criterion that obeys budgetary issues.

Results-based management has normatively identified instruments and guidelines such as planning, budgeting, systems for project and programme/project management, including monitoring and evaluation, but barriers arise in its implementation, where the paradigm of management based on expenditure efficiency and project prioritisation is based on political supply. It is therefore important that reforms and modernisation of the state focus on the reinvention of processes, adequate administrative and fiscal decentralisation, and the delimitation of regulations in order to reduce bureaucratic obstacles.

In the municipal casuistry, the results management model has defined strategies and indicators that quantify performance and are conditional for allocating resources, depending on the level of annual achievement. However, despite the existence of regulations, the results showed a low level of efficiency indicators that quantify the final effects, concentrating on the value of indicators such as the coverage of attention to users and the immediate social benefit at the level of effectiveness, and the criteria of quality and sustainability of public actions are not evaluated.

The budget management of municipal programmes and projects in the health and education functions do not achieve significant changes in the indicators of morbidity and child malnutrition for the health function and reduction of illiteracy and learning capacities for the education function, despite the existence of a significant, positive and direct link between budget management by results and the quality of expenditure execution.

In order to be effective, the modernisation model of public management also requires entities to adapt their organisational structure to the new regulations of administrative systems, while at the same time generating capacities for those who execute it to act effectively, in such a way as to have a significant impact on the quality of public services. One of the main shortcomings of the modernisation of public administration is the lack of articulation between the operational systems, where the technological tools of e-government are still under construction, especially for assessing the results of interventions at the level of expected impact.

On the other hand, the execution of inadequate interventions linked to results-based management, such as the non-compliance with the programmed expenditure allocated to the entity, which causes educational entities to suffer limitations in achieving optimal performance of their institutional goals, in addition, achieving the effectiveness of public action must be oriented towards implementing in all processes the criterion of resource allocation, especially budgetary resources to change some limiting condition of the development of society. Likewise, budgeting for results has to define procedures and methodologies to elaborate, monitor and evaluate interventions, so that the allocation of expenditure has a back-up, where programmes and projects continue to be efficient, otherwise they must be restructured or changed.

On the other hand, managing the budget from a results-based approach helps to improve institutional conditions, since it incorporates analysis criteria such as public welfare, competitiveness, quality of spending and optimisation of processes to provide solutions to the problems addressed by the management to its users; however, the quality of spending achieved does not guarantee that the entities receive the budgets and logistics they require to achieve the quality of services.

Table 1 shows the execution of local government spending at the departmental level according to the following breakdown:

Table 1
Expenditure execution at local government level by department from 2012 to 2022

Department	2012	2013	2014	2015	2016	2017	2018	2019	2020	2022	Average
Amazonas	71.4	75.7	74.1	73.7	72.9	65.5	75.7	68.7	63.1	74.0	71.48
Ancash	63.5	70.3	78.1	67.4	69.0	64.2	63.1	54.9	49.3	56.3	63.61
Apurímac	70.7	64.9	60.7	46.9	61.8	59.0	66.7	72.7	64.5	76.3	64.42
Arequipa	56.9	58.6	67.9	60.2	66.7	65.7	65.3	61.9	54.8	61.8	61.98
Ayacucho	59.8	65.7	72.9	74.0	68.1	67.9	66.1	72.0	61.5	71.2	67.92
Cajamarca	67.1	70.7	79.6	68.8	69.2	72.3	70.8	67.5	57.6	73.7	69.73
Callao (*)	81.7	81.6	84.2	85.0	80.2	82.4	86.1	83.8	67.7	82.7	81.54
Cusco	72.7	80.5	87.2	83.1	83.5	74.2	78.7	78.5	72.2	74.2	78.48
Huancavelica	69.6	70.1	76.9	75.9	71.2	72.3	76.9	70.3	61.1	74.9	71.92
Huánuco	67.7	72.1	76.7	68.3	71.1	65.8	70.4	71.9	68.0	76.9	70.89
Ica	64.1	59.8	69.9	69.5	69.3	69.2	68.3	68.5	59.5	62.2	66.03
Junín	65.1	68.5	70.2	69.0	70.3	66.4	70.5	69.4	63.9	77.7	69.1
La libertad	67.0	69.7	75.2	68.8	74.8	71.1	61.2	63.6	57.9	68.1	67.74
Lambayeque	80.6	79.6	67.2	66.6	67.4	62.5	69.7	66.4	55.2	71.6	68.68
Lima	79.7	79.5	78.2	79.8	78.1	68.7	76.4	72.5	72.8	80.7	76.64
Loreto	76.0	76.2	82.2	81.3	74.2	73.1	76.7	71.6	73.2	84.3	76.88
Madre de dios	81.4	81.1	78.0	79.0	71.4	65.1	73.2	52.6	60.4	73.9	71.61
Moquegua	62.0	67.1	76.9	63.9	70.7	68.7	70.3	74.2	55.4	68.1	67.73
Pasco	67.0	63.0	74.5	71.4	69.3	66.0	65.3	66.0	64.2	60.7	66.74
Piura	75.5	74.8	77.6	78.1	73.4	72.5	67.9	66.7	60.2	69.7	71.64
Puno	73.9	65.9	73.4	63.6	69.9	67.5	74.5	75.9	65.1	76.1	70.58
San Martín	71.1	69.2	80.0	74.7	74.6	71.1	73.0	65.4	64.1	76.7	71.99
Tacna	57.5	63.1	76.7	74.8	78.9	72.9	74.3	72.5	65.0	75.9	71.16
Tumbes	77.8	76.6	77.5	76.1	63.4	61.3	63.5	59.7	58.7	72.6	68.72
Ucayali	79.0	77.5	85.4	80.5	72.2	73.9	72.2	76.8	68.7	75.3	76.15

Source: Consulta Amigable del Ministerio de Economía y Finanzas. (*) Constitutional Province of Peru

Table 1 shows the execution of spending at the local government level by department in Peru from 2012 to 2022. It is noted that the year 2021 is not recorded because the Ministry of Economy and Finance's user-friendly query does not record any information. In this table, colours have been added to the data to determine the departments that are more efficient with spending (green colour) and the departments that are less efficient (red colour).

After careful observation, it was determined that in this 10-year period of analysis, the following was determined:

The constitutional province of Callao occupies the first place in the execution of expenditure with 81.54%, the second place is the department of Cusco with 78.48%, in third place, is the department of Loreto with 76.88%, in fourth place is the department of Lima with 76.64% and in fifth place is the department of Ucayali with 76.15%.

On the other hand, the department of Arequipa occupies the last place in the execution of expenditure with 61.98%, followed by the department of Ancash with 63.61%, then the department of Apurímac with 64.42%,

then the department of Ica with 66.03%, finally, the department of Pasco with 66.74%; these departments receive mining canon every year.

Table 2
Percentage of expenditure of all budget programmes by 2012 to 2022

Department	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Budget programmes	30%	38%	43%	51%	52%	53%	52%	54%	47%	48%	47%
Central actions	11%	11%	12%	10%	10%	10%	10%	11%	9%	9%	10%
Budget allocation that does not result in output	59%	51%	46%	38%	38%	37%	38%	36%	44%	43%	42%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Source: *Sistema Integrado de Administración Financiera - Ministerio de Economía y Finanzas.*

Table 2 shows the percentage of expenditure of all budgetary programmes from 2012 to 2022, it is observed that from 2015 to 2019 there is the highest percentage of expenditure in the budgetary programmes exceeding 50%, while the years 2012 and 2014 have the lowest percentages, in addition, in the last 3 years it has not exceeded 50% of expenditure.

On the other hand, the central actions have remained at 10% registering a variation of plus minus 2% with respect to the previous value, in addition, the budget allocation that does not result in outputs registers that between 2012 and 2014 there is the highest percentage of expenditure, between 2015 and 2019, the expenditure is not registered higher than 40% and in the last 3 years the expenditure has exceeded 40% with a percentage variation of up to plus 4%.

Modernisation of the State from the premise of productive efficiency. Methodological conception of state modernisation.

State modernisation is defined as the means by which the structures, functions, values, norms, actors and institutional procedures of the state are modified in order to achieve greater efficiency and quality in its interventions (Maizondo Saldaña and Hidalgo Romero, 2021), where the optimisation of the internal management of public entities occurs through the more effective, efficient and productive use of public resources, articulating efforts both at the territorial and sectoral level, thus satisfying people's expectations and reducing social gaps.

It also indicates that the modernisation of the state is linked to the reduction of bureaucratic obstacles and administrative simplification, employing a citizen-oriented approach in the search for the satisfaction of the community as a whole. Article 4 of Law No. 27658 states that these are the institutional processes for the improvement of processes for the generation of goods and resources desired and valued by citizens, using criteria of administrative simplification, productivity, democratisation and decentralisation, in order to achieve positive impacts on social life; In addition, compliance with the processes and instruments established by the National Law for the Modernisation of Public Management contributes to better management criteria for innovation and transformation within the process approach for results, with the main axes being action within an integral and systemic integral approach process, where meritocracy, compliance with the code of ethics, participatory interventions and capacity building are fundamental.

On the other hand, we can say that modernisation in our country has advanced very slowly, due to the fact that our current authorities do not prioritise activities and projects that seek to improve the mechanisms of the state, the objective being to provide better living conditions for the population, making optimal use of resources and with a criterion of accountability of public spending to society; Blas Ghiggo et al. (2022) state that modernisation in Peru is advancing at a very slow pace due to the existence of widespread corruption, and that combating corruption requires the construction and establishment of more and better levels of transparency and accountability of the government in power (Tafur-Puerta, 2022).

Approaches Underpinning State Modernisation

Among the theoretical approaches that support the modernisation of the state, we have the Theory of Adaptation to the environment, where the state organisation, like any social unit, being related to the environment, its actions must adapt to changes, especially those related to the use of information technologies in its administrative systems, thus being models of open change, not necessarily implying a criterion of superiority of systems over those previously used, but a process of collective construction of change for the benefit of citizens (Filardi et al., 2016).

Another is the Efficiency Theory centred on the citizen, where it is proposed that the systems that make up the state administration should be defined to achieve the maximum public value, where the citizen is the centre of the interventions, not only from the achievements to be obtained, but also from the internal focus of management, since it is the people who implement the management, and they also require attention, which are defined in the performance management systems and programmes of remunerative labour care (Luque González, Merino Chiliquinga and Solís Benavides, 2019). A third is the theory of the Absence of Bureaucratic Barriers, which seeks to eliminate the paradigm of the pachydermic state, where the products or services to be obtained have bureaucratic processes, for an agile state, where the requirement of paperwork and or requirements for a service are as expeditious as possible, making the user feel that they have access with speed, quality and timeliness (Lampropoulou and Oikonomou, 2016).

Elements of Public Management Modernisation

At the municipal level, according to Supreme Decree N° 030-2002-PCM, these are administrative simplification, administrative systems, management by processes, and citizen participation. In the case of administrative simplification, it is applied in order to identify and discard all kinds of irrelevant and unnecessary requirements, formalities and demands in administrative acts, which also includes the reduction of waiting times to be attended. This involves developing service protocols, e-government computer systems, staff training on management issues.

Also, administrative systems are made up of all the operational systems defined by the State that must be implemented and complied with, such as the planning, budget, control, treasury, accounting, supply and personnel systems. Although these systems are defined individually by governing bodies, as is the case, for example, with procurement, which depends on the OSCE for purchases, this does not mean that they operate in isolation, but on the contrary, they form an administrative whole (Souza, 2017). Process management is that which organises the activities of public institutions in a cross-cutting manner for all their organisational units, by determining their processes and their measurement indicators.

Finally, there is citizen participation, which is the way in which entities include civil society organisations in decision-making, which can be carried out through three main processes: the Concerted Development Plan, the Participatory Budget and Accountability.

Discussion

The studies reviewed affirm that, as regards the results-based management model, it is focused on the fact that every intervention must have a consideration to adopt the decision to execute it, which is the effective realization of results, which must be based on criteria of prioritization of social gaps to be addressed, the budget availability, which conditions that these must be incorporated into the entity's planning process, considerations that are exposed by Sancino et al. (2022) and Catlaw & Sandberg (2012) add that for this, processes must be optimized to achieve maximum effectiveness, efficiency and effectiveness of its actions to achieve governmental objectives and improve citizen welfare.

Another element of results-based management is that they all seek that resources are managed in a way linked to other interventions that the entities carry out, that is, that they create synergies and take full advantage of the productive value of the interventions, where Ferrer Romero (2018) says that the strategies to be developed are focused on the achievement and efficient performance of products, impacts and benefits, but at the same time their actions must be oriented to achieve the benefits generated by the interventions for citizens, thus contributing to peace and social development in democracy, The theory of social governance, which indicates that public management must have as a starting point transparent and probity interventions, in a responsible and participatory manner, in such a way that there are favorable scenarios of democratic governance, allowing society to have a climate of social peace that is a driver of collective development, in addition, having good management indicators, leads to satisfy the population about the actions of their rulers and therefore a favorable scenario for the integral development of the country; that is, to achieve the legitimacy of public interventions.

The results reveal important patterns in the execution of spending at the local government level in Peru during the period between 2012 and 2022, the absence of data for the year 2021 raises questions about the availability and transparency of government information. The detailed analysis of Table 1 highlights the efficiency in expenditure execution, evidenced by color coding, where the constitutional province of Callao stands out as the most efficient with 81.54%, on the other hand, it is evident that the departments that receive mining canon, such as Arequipa, Ancash and Apurímac, occupy the last places in expenditure execution, raising questions about the management of these resources.

In addition, the percentage of spending on budgetary programs is considered throughout the study years, the period between 2015 and 2019 stands out for the highest percentages of spending, exceeding 50%, in turn, the last three years show a decrease, raising concerns about possible changes in government priorities or budgetary constraints, in addition, the variation in central actions and budgetary allocation without concrete results also adds complexity to the interpretation of the effectiveness of the programs.

Sancino et al. (2022) and Catlaw & Sandberg (2012) highlight the importance of managing for results and the need to optimize processes to achieve effectiveness, efficiency and efficacy. Ferrer Romero (2018) complements this approach by highlighting the importance of managing resources in a linked way and creating synergies between government interventions. The connection with social governance theory reinforces the idea that transparency, probity and participation are fundamental for the legitimacy of public interventions and the comprehensive development of the country. This theoretical framework provides a solid basis for evaluating the management of government spending and its implications for citizen welfare.

In the case of the modernization of the State, this is proposed as a new way of structuring the state apparatus, so that the administrative systems tend to make the processes of providing the services offered have elements of quality, such as access, timeliness and contribution to solving the problems of the population in an efficient manner, in addition, the modernization of the State is defined as the means through which the structures, functions, values, rules, actors and the institutional procedure of the State are modified in order to achieve greater efficiency and quality in its interventions.

On the other hand, it can be stated that results-based management and modernization of the State are two components of public management that act in a complementary manner, so that the results of an intervention will be more efficient to the extent that systems such as planning, budget, supply, control, among others, act

efficiently and provide their services to the internal organizational level with efficiency, an appreciation that complements when Luque González et al. (2019) comments on the theory of citizen-centered efficiency, where it is stated that the systems that make up the state administration must be defined to achieve the maximum public value, where the citizen is the center of the interventions.

Thus, in order to improve results-based public management, based on the precepts set forth by the authors, it is not only necessary to have a regulatory framework, which is the starting point, but also to define cognitive elements that will enable public servants to learn about these tools. Finally, there is the attitudinal component, which implies a change of paradigm of the traditional management model, which often generates resistance to leave the bureaucratic model defined by activities and processes, for that which is defined on the basis of the result to be achieved, which in turn has resource saving criteria and an action with probity, which is supported by the affirmation of the theory of the Non-existence of Bureaucratic Hindrances, which Lampropoulou & Oikonomou (2016) state that they seek to eliminate the paradigm of the pachydermic State, where products or services to be obtained have bureaucratic processes, for an agile State, where the requirement of paperwork and or requirements for a service are the most expeditious possible, making the user feel that he/she has access with speed, quality and timeliness.

Results-based management stresses the importance of managing resources in a linked manner and creating synergies between government interventions; the connection with the theory of social governance underlines the need for transparent and accountable interventions, promoting citizen participation and the construction of favourable scenarios for democratic governance.

State modernisation is presented as an essential strategy for structuring the state apparatus in an efficient and quality-oriented way in the provision of public services; this process implies profound changes in the structures, functions, norms and institutional values of the state.

CONCLUSION

The results-based management model to improve the modernisation of public management in municipalities, although it has already structured normative and methodological elements, it is the bureaucratic obstacles and the resistance to abandon management based on actions and processes that limit its effective implementation.

The characteristics of results-based management in municipal management are centred on the fact that public action must optimise processes that achieve maximum effectiveness, efficiency and effectiveness in order to achieve the governmental objectives of improving citizen well-being, where budgets are allocated on the basis of closing gaps and the effective achievement of results.

The characteristics of the modernisation of municipal public management are that it is based on various administrative systems linked to each other, and it is rather the procedural and attitudinal factor of public servants that limit its effective implementation.

Management by results will allow the provision of quality services by the state's public bodies, where the modernisation of public management allows better use to be made of administrative systems, which are reflected in the correct use of public resources, where our main indicator is the satisfaction of the population.

The results-based management model is a key approach for decision making in government interventions. The adoption of this model implies considering criteria such as the prioritisation of social gaps, budget availability and the optimisation of processes to achieve effectiveness, efficiency and effectiveness in the achievement of government objectives.

Results-based management stresses the importance of managing resources in a linked manner and creating synergies between government interventions; the connection with the theory of social governance underlines the need for transparent and accountable interventions, promoting citizen participation and the construction of favourable scenarios for democratic governance.

State modernisation is presented as an essential strategy for structuring the state apparatus in an efficient and quality-oriented way in the provision of public services; this process implies profound changes in the structures, functions, norms and institutional values of the state.

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