

Management of Institutional Planning in the Budget Execution of Public Spending by Local Governments in Tumbes

Gestão do planejamento institucional na execução orçamentária do gasto público pelos governos locais de Tumbes
Gestión de la planificación institucional en la ejecución presupuestaria del gasto público por los gobiernos locales de Tumbes

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ABSTRACT

The objective of this study was to determine the relationship between institutional planning and the budget execution of expenditures in the local governments of Tumbes. The research was conducted under a quantitative, basic approach, with a non-experimental and correlational design. The population consisted of public servants from municipal entities, and data were collected through a survey using a structured questionnaire. The results showed a significant relationship between institutional planning and budget execution of expenditure, with a Spearman's rho coefficient of 0.732, indicating that adequate planning contributes to the efficient use of public resources. The study concludes that strengthening institutional planning processes improves the quality of budget management in municipal entities in Tumbes, favoring the achievement of institutional goals and objectives.

Keywords: Institutional Planning; Budget Execution; Public Spending; Public Management; Municipality

JEL Code: H61; H72; H83

RESUMO

O objetivo deste estudo foi determinar a relação entre o planejamento institucional e a execução orçamentária das despesas nos governos locais de Tumbes. A pesquisa foi conduzida sob uma abordagem quantitativa e básica, com um desenho não experimental e correlacional. A população foi constituída por servidores públicos de órgãos municipais, e os dados foram coletados por meio de uma pesquisa utilizando um questionário estruturado. Os resultados mostraram uma relação significativa entre o planejamento institucional e a execução orçamentária das despesas, com um coeficiente rho de Spearman de 0,732, indicando que um planejamento adequado contribui para o uso eficiente dos recursos públicos. O estudo conclui que o fortalecimento dos processos de planejamento institucional melhora a qualidade da gestão orçamentária nos órgãos municipais de Tumbes, favorecendo o alcance das metas e objetivos institucionais.

Palavras-chave: Planejamento Institucional; Execução Orçamentária; Gastos Públicos; Gestão Pública; Município



ARTÍCULO DE INVESTIGACIÓN

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INTRODUCTION

Institutional planning in the local governments of the Tumbes region is a strategic factor because it is closely related to how allocated expenditure is executed. If such planning is not carried out properly, or if aspects such as activity programming, resource allocation, and the forecasting of needs are not considered, problems may arise that affect the achievement of goals and delay the provision of basic services to the community. This study analyzes how institutional planning is being developed and how it is related to the budget execution of public spending.

The importance of this research lies in its contribution to a better understanding of the relationship between institutional planning and budget execution of expenditure in the municipal entities of Tumbes. This is essential because poor planning may lead to delays, budget under-execution, or resource allocations that do not respond to real priorities. The analysis considered aspects such as the Institutional Operational Plan (POI), the Institutional Strategic Plan (PEI), budget programming, the certification phase, the annual and monthly commitment phases, and the accrual and payment phases.

At the international level, institutional planning remains one of the most important components for achieving efficient expenditure execution in local governments; however, it still faces major challenges. According to Vera (2021), the absence of genuine strategic planning, combined with a weak organizational culture, has led budgets to be executed in an improvised manner, prioritizing immediate actions rather than long-term impact projects. In addition, outdated management instruments and the limited evaluation of results end up affecting the quality of public services.

At the national level, budget execution has shown important gaps due to weaknesses in institutional planning. As Choquemamani (2024) points out, many public entities still prepare their operational plans superficially, without properly aligning them with their budgets, which generates inconsistencies at the time of allocating and executing resources. Furthermore, the lack of technical capacities among planning teams and the absence of effective monitoring and evaluation mechanisms make it difficult for expenditures to be executed efficiently and on time.

At the local level, similar problems are observed in the provincial and district municipalities within the regional jurisdiction of Tumbes. The formulation of institutional planning often does not reflect the real needs of each sector, and there is limited coordination between the areas responsible for planning and those responsible for budget execution. This has resulted in delays in the execution of public works, improvised expenditure, and limited capacity to respond to urgent needs. Shortcomings are also evident in the use of management instruments such as the POI and the Initial Institutional Budget (PIA), which are not always updated according to actual needs. All of this affects the level of budget execution and the quality of services provided to the population of Tumbes, directly influencing their well-being and development during the budget execution stage aimed at addressing the basic needs of the districts and provinces of the region.

METHODOLOGY

The study was developed under a quantitative, basic research approach, aimed at generating theoretical knowledge about the relationship between institutional planning and budget execution of expenditure in the

context of public management. The research design was non-experimental, cross-sectional, and correlational, since the variables were not manipulated and data were collected at a single point in time in order to analyze the relationship between them.

The population consisted of public servants from the municipalities of the department of Tumbes, while the sample was determined through non-probabilistic convenience sampling, considering workers linked to the areas of planning, budgeting, and administration. The survey was used as the data-collection technique, and the instrument was a structured questionnaire with Likert-scale items, previously validated by expert judgment and tested for reliability using Cronbach's alpha coefficient.

For data processing and analysis, descriptive and inferential statistical tools were used, including frequency tables, percentages, and measures of central tendency. Likewise, Spearman's correlation coefficient was applied to test the hypothesis, considering a significance level of 0.05. Finally, the ethical principles of confidentiality, anonymity, and informed consent of the participants were respected throughout the research process.

RESULTS

The inferential results show a high, positive, and statistically significant relationship between institutional planning and budget execution of expenditure. Specifically, the Spearman correlation coefficient obtained ($\rho = 0.732$) indicates a strong and direct association, meaning that higher levels of institutional planning correspond to higher levels of budget execution in the entities studied. Likewise, the bilateral significance value ($p = 0.000$) was below the established significance level ($\alpha = 0.05$), allowing the null hypothesis to be rejected and the research hypothesis to be accepted. This confirms that the observed relationship is not the result of chance but has statistical support. Consequently, it is concluded that institutional planning has an important influence on expenditure execution, showing that adequate planning contributes to more efficient management of public resources in the municipalities of the Tumbes region.

DISCUSSION

In this research, the p value was found to be < 0.05 (α), which made it possible to accept the hypothesis proposed in the study. Therefore, there is sufficient statistical relevance to indicate a direct and significant relationship between institutional planning and budget execution. Likewise, the inferential result of Spearman's ρ coefficient was 0.732, indicating a high positive significant relationship. Sullón and Álvarez (2022) determined that there is a high positive relationship between strategic planning and the phases of the public budget, evidencing significant correlations in programming ($\rho = 0.759$), execution ($\rho = 0.813$), and evaluation ($\rho = 0.753$), all with $p < 0.05$. They also confirmed a strong positive relationship between strategic planning and public budget execution ($\rho = 0.811$). These results indicate that adequate strategic planning contributes significantly to better budget programming, execution, and evaluation in public management. According to Córdova (2022), there is a positive and significant relationship between the Institutional Operational Plan and the Institutional Budget ($\rho = 0.368$; $p < 0.05$), although at a low level. Positive correlations were also found between the POI and its components: programming and formulation ($\rho =$

0.357), approval ($\rho = 0.405$), execution and monitoring ($\rho = 0.314$), and evaluation ($\rho = 0.313$), all statistically significant. These results indicate that the POI is linked to the budget process, although with low to moderate levels of association. Along the same lines, Guerrero (2024), after applying the Shapiro-Wilk test to a sample of 38 workers, used Spearman's ρ due to the partial non-normality of the data. The study showed a significant relationship between procurement and contracting management and budget execution ($\rho = 0.997$; $p < 0.05$), as well as with its components: annual contracting plan ($\rho = 0.880$), selection process ($\rho = 0.929$), and contractual execution ($\rho = 0.955$). These findings reflect high and very high positive correlations, confirming the direct incidence of contracting processes on budget execution.

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- Conceptualization: Dr. Henry Bernardo Garay Canales
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