



Supplementary Notebook (RTEP - Brazilian academic journal, ISSN 2316-1493)

FACTORS LIMITING BUDGET EXECUTION FROM THE QALIWARMA PROGRAM

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Abstract: *The present research aims to determine the prevailing factors and indicators such as institutional, social, organizational, political and personal limitations that act by restricting the execution of the PNAEQW (National School Feeding Program Qaliwarma) budget. We worked with indications of the positivist paradigm, a quantitative approach, with a type of substantive research of descriptive-explanatory design. Probability sampling was used to calculate the sample that consisted of 139 workers from the PNAEQW headquarters to whom a questionnaire validated by Cronbach's alpha (0.944) was applied. The logistic regression test was used for the research result, determining that the factor with the greatest weight is the political one with a B = 1.338, opposite to what had been proposed in the research hypothesis. It was concluded that the political factor is limiting of budget execution and risk.*

Keywords: *Budget execution, institutional factor, political, personal, organizational, logistic regression.*

INTRODUCTION

The budget is of utmost importance when talking about financial, accounting and administrative management, because if it is executed effectively and efficiently, the country's public or private entities will grow and develop. From the financial point of

view, it is necessary to have a system that is correct, that can be regulated, that is controlled, that is valued and that produces an adequate management of companies and institutions. As Parra and La Madriz (2017) point out, when the budget is used, it will favor administrative tasks and, for that, it is important to have operational control when implementing it. Correa (2011) points out that the budget is closely related to the time when the financial part is planned to orient it to the future at any time. The Ministry of Economy and Finance is responsible for monitoring and following up on the percentage of budget expenditure for each social program by executing unit and by specification. In public institutions, there is a reduced execution of the spending budget in the first quarter of the year and this increases in the following quarters; this occurs because the institutional operating plans are reprogrammed because adjustments are made to the physical and economic goals that are manifested in the transfer of resources to other programs and projects or, in many cases, the return of financial resources.

According to the research carried out by Peñaloza, Gutiérrez and Prado (2017), when implementing the results-based budget (RB), the aim was to provide information on the consistency of the design and progress of what is being implemented in the public sector so that management can improve by making correct budget decisions. On the other hand, Prieto (2012), within the context of results-based budget management with respect to spending in the country's municipalities, indicates that the public budget represents the main instrument for promoting the country's economic and social development, which can improve the population's well-being.

The theoretical approach to managing for results (MfR), supported by Chica (2011), refers to the World Bank (1997), which states that the State must be efficient first and foremost, or be results-oriented, and can be achieved by redesigning institutions, with better citizen participation at each level of government, with transparency in administrative performance, with greater accountability, and by measuring results by the responsible entities. On the accountability of administrative activities, Diaz (2017) defines citizen participation as an essential instrument in public policies; but for it to be effective, its instrumental and technical nature must be understood, where the important thing is that each actor involved, according to their conditions, seeks to solve the problems that arise. On the other hand, the Inter-American Development Bank (IDB) and the Latin American Center for Development Administration - CLAD (2007), cited by Chica (2011), mention that MfR focuses on overcoming some relevant social problem such as poverty, how to grow the economic part in a sustainable way, improve the quality of life, increase life expectancy, and increase the average attendance of children and adolescents in school, To reduce the cost of government operations and improve the way public institutions measure and define development results, as stated by Ramos, Ayaviri, Quispe and Escobar (2017), the authors point out that the main way to meet the population's needs is through the allocation of financial resources, as well as social policies that help to ensure adequate redistribution or conditional transfers, which are a fundamental variable for reducing poverty, focusing on health and education. It is important to clarify some terms that help to understand the theory assumed in the research.

With respect to Expenditure Budget Management, Corcuera (2013) defines expenditure budget management as the management of the expense budget is subordinated to the monitoring of the complex administrative procedure required to carry it out. In this administrative procedure of public expenditure, it is possible to

differentiate between the ordinary procedure and the procedures of fixed cash advances and payments to be justified, although given the nature of this module it will only deal with the analysis of the ordinary procedure. (p. 25). It is necessary to explain ideas related to the budgetary execution that allows explaining and supporting the causes of its limitation. First public budget according to the General Directorate of Public Budget - DGPP (2011), is a management tool used by the State to allocate public resources based on the fact that it prioritizes the needs of the population, which will be satisfied through the provision of quality public goods and services, as stated by Omonte and Rojas (2019), who refer to Law No. 28411.

This budget is approved by the Congress of the Republic between the months of November and December of each year. Second public expenditure, DGPP (2011) defines it as a set of expenditures that, for the concept of current expenditure, capital expenditure and debt service, is made by institutions that have budget credit charges that are approved by the Annual Budget Law, which is oriented to attend to the form of public service provision and actions developed by the entities that have institutional objectives and functions; if this expenditure helps economic growth, it will justify the implementation of fiscal policies (Aparco and Flores, 2019). Third budgetary execution is defined as the moment in which expenditure obligations are met according to the institutional budget approved in the entity and which forms part of the annual commitment programming. The execution of public expenditure has three steps: commitment, accrual and payment (Yactayo, 2019); finally, Management of the expenditure budget that, according to Corcuera (2013), refers to the monitoring of the administrative process required to be carried out. In this process, it is possible to differentiate between the ordinary process or fixed cash advances and payments to be justified.

In this work, we have chosen to identify four factors (institutional, organizational, political and personal) as restrictions of different kinds that tend to limit the budgetary execution of expenditures (Peñaloza et al. 2017), which have not been foreseen in the administrative, budgetary, operational and co-management procedures of the school feeding service for the supply of products and rations to public educational institutions at the initial, primary and secondary levels in the indigenous communities of the Amazon. The institutional factor is defined as a structural and functional characteristic that differs in each institution and its degree of influence confers its own peculiarities to the organization (Latiesa, 1992). The institutional aspect is represented by governance indicators that capture freedom of expression, efficiency of policies and public servants, protection of property rights, and control of corruption and violence (Saavedra and Flores, 2019).

On the other hand, the political factor is based on current issues, political figures and the government, as well as constitutional principles that underlie the government, and the functioning of the political system, among others (Lucas, 2018; Sorribas and Brussino, 2017). The political factor may be subject to the occurrence of conflicts, conditioned by the percentage of the population with close political positions, as well as the budgetary management and the achievement of works (Cohen, Bisogno & Malkogianni 2019; León, 2019). On the other hand, entities may experience greater difficulties in getting policymakers, the budget office and departmental managers to agree on outcome measures and what constitutes appropriate use of public resources (Ho, 2019; Rubin.2015). In this regard, Pérez, Plata, Zafra and López (2014) referred to

the fact that the implementation of measures by those in power may be subject to budget restriction policies that affect the administrations. Such restrictions have been accentuated in recent years as a result of the financial crisis.

The personal factor lies in the fact that the worker acts in one way and not in another; that is, whether he or she does what he or she should. For Vargas (2016), it is a group of situations such as motivational aspects, anxiety, family and economic reasons, as well as the type of responsibility in the job, the little rest during the performance of it. For this research study, the personal factor is focused on the technical and administrative capacities and competencies of the social actors of the State and civil society to fulfill their functions in the provision of food service, which limit the budgetary execution of expenditures. According to Ramírez (2011), the execution of a good budget requires continuous and meticulous work by personnel with the ideal profile to supervise, control and monitor as well as having the necessary knowledge to observe the correct execution of possible compliance and modifications when circumstances so require; in this way, the budget can be a true instrument of direction and control for the administration of the company. In this regard, Tumi and Escobar (2018) explained that almost one third of civil society in regional areas that participate in the prioritization of projects lacks the skills, knowledge, and criteria to materialize projects, resulting in a weak representation in the execution of the participatory budget.

The organizational factor is related to the organizational climate and the organizational structure of the co-management model of the PNAEQ, which affects the results of the budgetary execution of expenses, as well as the fulfillment of the objectives and goals of the program. Garcia (2012), regarding the organizational factors, refers that they are focused on two characteristic elements: the size of the company as a structure factor and the market orientation as a cultural factor. On the one hand, in various studies in the field of business management, size has been considered an organizational factor that acts as a background for the organization's performance.

The Budget Program 0115 of the National School Food Program Qali Warma (PNAEQ), is a social program that provides food rations to children in public educational institutions at the initial, primary and secondary levels. For this reason, the Ministry of Economy and Finance (MEF) monitors and follows up on the percentage of budgetary execution of expenses for each of the budgetary programs, by executing unit and by specification. In the state entities in general, the reduced budgetary execution of expenses in the first semester of the year is a constant, only in the second semester increases in the budgetary execution of expenses are observed, generally due to the reprogramming of their Institutional Operational Plans, because of the reductions of the physical and financial goals, which finally translate into transfers of resources for other programs and projects or the reversion of financial resources.

The Budgetary Program 0115 of the PNAEQ, during the four (4) years, did not manage to execute 100% of the allocated budget; thus, the program attends to the school feeding of boys and girls from each public educational institution at the initial, primary and secondary levels in the native communities of the Amazon. The importance of the fulfillment of this feeding service lies in the fact that, since the goal was not achieved, for each percentage, it can be inferred that out of every 100 users (boys and girls), one (01) does not receive their food during the school year. Considering that there was a projection of 3,286,206 (three million two hundred and eighty-six thousand two hundred and six) school breakfasts and/or lunches, but with a budget deficit of 1%,

amounting to 32,862 among boys and girls who were served in 2016, and, as shown by each percentage point of users who have not received their food, this increases proportionally.

The Ministry of Development and Social Inclusion - MIDIS (2016), in the document called "Executive Summary - Sector 40 Budget Project: Development and Social Inclusion", publishes that the PNAEQ is directing a large part of its budget-to-Budget Program 0115 for the care of school children at the initial and primary level; likewise, it designates resources for the care of school children at the secondary level of indigenous peoples of the Amazon. Within this framework, considering the budget allocation of S/. 1,494.8 million, it is planned to attend to 3,286,206 boys and girls at the initial and primary level in 59,133 educational institutions within the framework of Budget Program 0115 (S/. 1,479.6 million); and through the APNOP (budgetary allocations that do not result in products) to 32,470 schoolchildren at the secondary level in 413 educational institutions of the indigenous peoples of the Amazon (S/. 15.1 million). It should be noted that the food service will be provided through two modalities: "ration" and "product", with 589,407 boys and girls in pre-school and primary school under the "ration" service, to whom 98,679,920 rations will be provided (S/. 257,040,192); and 2,729,269 boys and girls with the "product" service with 666,364,770 rations (S/. 1,064,510,744). If this is managed efficiently, it will contribute to the reduction of poverty and social inequality in the country.

The public budget is important because it can be used as a tool to improve the quality of life of the population, but if it is managed without criteria, it will not meet the objectives set. For it to work, it is necessary to know the factors that will limit the budgetary execution of expenditures by public institutions and especially the Budgetary Program 0115 of the PNAEQ. The relevance of the issue lies in identifying the predominant factor or factors that limit the budgetary execution in the Budgetary Program 0115 through the experience gathered from the program's headquarters collaborators who are directly involved in the budgetary execution processes; because the goal in the food service coverage was not reached, a fact that negatively affects the program's main objective. Likewise, the results will allow the implementation of corrective actions to improve the coverage of the school food service and therefore to comply with the goal of the budgetary execution of the PNAEQ.

RESEARCH METHODOLOGY

The research was approached from the methodological principles of the positivist paradigm, raises the possibility of reaching truths in the measure that the problems are addressed and establishes a significant distance between the researcher and the object of study (Miranda and Ortiz, 2020), a quantitative approach that works with variables that can be measured using statistical techniques for the analysis of collected data, Its purpose in the study lies in the explanation of factors and indicators that predominate (Sánchez, 2019), a substantive type that attempts to respond to the substantial problems of the context, in that sense, it is oriented to describe and explain reality in search of general principles and laws that allow the organization of a scientific theory (Sánchez and Reyes, 2018). The study was made up of 139 collaborators, chosen at random through probabilistic sampling, who make up the organic part of the PNAEQ headquarters. From that point of view, it was necessary to establish through a group of

experts in the field, the main factors that limit the budget execution; for that it was necessary to collect first-hand information through the technique of focus group. A process that allowed structuring a questionnaire to be applied through the technique of the survey to the program's headquarters collaborators. The technique used in the development of the research work was the interview and the survey; the instruments used were the unstructured interview guide and a questionnaire, which was subjected to content and construct validity by confirmatory analysis of the item; after that, the reliability was made with Cronbach's alpha (0.944), being an instrument of high reliability and internal consistency. For the verification, it was chosen the analysis of logistic regression, which was executed with the statistical software SPSS version 25 and the results were shown in the corresponding tables.

RESULTS

For the results of the research and hypothesis testing, the multivariate logistic regression analysis was carried out to determine the predominance of factors and indicators.

Table 1.
Factors that limit the budgetary execution of the PNAEQ.

Indicator	B	Standard error	Sig	Exp(B)	95% C.I. for EXP(B)	
					Lower	Upper
Personal Factor	0,070	0,369	0,850	1,072	0,520	2,210
Political Factor	1,338	0,349	0,000	3,811	1,921	7,559
Institutional Factor	-0,586	0,259	0,024	0,557	0,335	0,924
Organizational Factor	-0,719	0,278	0,010	0,487	0,283	0,839

Source: Database

The results show that the political factor (B = 1.338) presents the highest coefficient and, therefore, is the one that imitates the budgetary execution of expenses in the Budgetary Program 0115 of the PNAEQW. Likewise, this factor presents an odds ratio (Exp (B)) = 3.811, meaning that it is a risk factor that limits at a high level the budgetary execution of expenses. Likewise, the organizational factor has had the least influence on budget execution.

Table 2.
Institutional factor indicators that limit the budgetary execution of the PNAEQ.

Indicator	B	Standard error	Sig	Exp(B)	95% C.I. for EXP(B)	
					Lower	Upper
Ind 1: Management processes for the supply of products and rations to users	,628	,643	,329	1,873	,531	6,606
Ind 2: Scheduling the stages of the purchasing process for the supply of products and rations	-1,498	,545	,006	,224	,077	,650
Ind 3: Conditions established to the bidders and suppliers.	,905	,489	,064	2,472	,949	6,441
Ind 4: Monitoring and surveillance processes as control and inspection mechanisms	3,212	,828	,000	24,831	4,895	125,951
Ind 5: Operational processes for the implementation of the school feeding service	-1,508	,551	,006	,221	,075	,652
Ind 6: Time frame in the process of purchasing products and rations	2,895	,549	,000	18,092	6,173	53,027
Ind 7: Estimated time in the process of implementation of the school feeding service	-,511	,399	,200	,600	,2	1,311
Ind 8: Technical and operational criteria of managers	-3,055	,804	,000	,047	,010	,228

Source: Database

The results show that the indicator 'Processes of monitoring and surveillance as mechanisms of control and supervision' ($B = 3,212$) presented the highest coefficient, so it would be the most relevant indicator of the analyzed factor that limits the budgetary execution of expenditures in the Budget Program. Likewise, this indicator presented an odds ratio ($\text{Exp}(B)$) = 24,831, which means that it is a risk factor since it tends to limit the budgetary execution at a high level.

Table 3
Indicators of the political factor that limits the budgetary execution of the PNAEQ.

Indicator	B	Standard error	Sig	Exp(B)	95% C.I. for EXP(B)	
					Lower	Upper
Ind 1 Administrative centralization of financial resources in the program	0,233	0,234	0,319	1,262	798	1,995
Ind 2 Legal framework for the operation of the co-management model in the program	-0,175	0,260	0,501	0,840	0,505	1,396

Source: Database

According to the logistic regression analysis, the indicator with the greatest weight within the political factor that affects budget execution was 'Administrative centralization of financial resources in the program' (value $B = 0.233$). Likewise, this indicator of the referred factor presented an odds ratio ($\text{Exp}(B)$) = 1,262, which means

that the mentioned indicator is the most representative and influential on the limitation at a high level in the budgetary execution of expenses.

Table 4
Personal Factor Indicators that Limit the Budgetary Execution of the PNAEQ.

Indicator	B	Estándar Error	Sig	Exp(B)	95% C.I. for EXP(B)	
					Lower	Upper
Ind 1 Capacities of state and civil society social actors participating in the program	-0,456	0,303	0,133	0,634	0,350	1,148
Ind 2 Competencies of the social actors of the state and society	0,807	0,318	0,011	2,242	1,202	4,181

Source: Database

Regarding the results for the personal factor indicators, table 4 shows that the indicator 'Competencies of the state and society's social actors' (B = 0.807) presented the highest coefficient and, therefore, limited the budgetary execution of expenditures in the Program. Likewise, this indicator presented an odds ratio (Exp(B)) = 2.242, which labels it as the indicator that leads to limit the budgetary execution of expenses at a high level.

Table 5
Organizational factor indicators that limit the budgetary execution of the PNAEQ.

Indicator	B	Standar Error	Sig	Exp(B)	95% C.I. for EXP(B)	
					Lower	Upper
Organizational climate in the program	0,718	0,229	0,002	2,049	1,309	3,210
Organic structure of the co-management model	-0,312	0,187	0,095	0,732	0,507	1,056

Source: Database

Of the results obtained for the indicator 'Organizational climate in the program' (B = 0.718) it presented the highest coefficient, which tends to limit the budgetary execution of expenditures in the Program. Likewise, this indicator of the organizational factor presented an odds ratio (Exp (B)) = 2.049, which meant that it is a risk factor that limits, at a high level, the execution of the budget of the mentioned program.

CONCLUSIONS

With respect to the inferential result, the political factor was the predominant one with respect to the limitation in the execution of expenses in the Budget Program, so it can be labeled as a risk factor that, if it were to increase, would be a great inconvenience for the execution of similar programs of great magnitude, generating a gap and postponement of the beneficiaries, which would further aggravate the situation of exclusion that exists in the marginal areas of the country. In the context of the PNAEQ,

the political factor that limits the budgetary execution of expenditure is related to the administrative centralization of financial resources and the legal framework for the operation of the co-management model in the program that regulates the provision of the food service. To the above, other variables must be added, such as the technical and operational criteria of the directors, the administrative centralization of financial resources and the legal framework for operation, which together tend to limit the co-management of the program and the adequate budgetary execution of projected expenses for the PNAEQ.

With respect to the result of the indicator on 'Processes of monitoring and surveillance as control and inspection mechanisms', it was found that it presented a higher coefficient, which makes it a risk factor that in practice reverts negatively in relation to the execution of the program. The participation in the Purchase Committee, Transparency, citizen vigilance, agreement table, the degree of fulfillment of the supplier's obligations and control of income and monthly expenses of the purchase committee are not monitored and controlled, which is why they limit the budgetary execution of expenses of the PNAEQ.

With respect to the inferential result of the indicator 'Administrative centralization of financial resources', it was significantly linked to the limitation in the budgetary execution of expenditures of the Budgetary Program. It is worth noting that the mechanism of cephalization or centralization leads to the reduction or usurpation of functions or the concentration of actions, which makes the cumbersome bureaucratic procedures evident, generating an effect that could be called "bottleneck" that inevitably slows down any management process. With respect to the management process evaluated, it can be argued that aspects such as the centralization of budget management, the recognition of the 'purchasing committees' by the highest administrative authority, the transfer authorization, the provisions of the Warma Headquarters for the transfer of financial resources and the accountability of the purchasing committees, can be considered as processes that limit, to a great extent, the budgetary execution of the PNAEQ expenses.

According to the inferential result regarding the indicator 'Competencies of state and civil society social actors' of the personal factor, it can be considered a risk factor that has an impact on limiting at a high level the budget execution. In addition, it should be added that the degree of commitment exhibited by the supply purchase committee and the level of programmatic performance of the collaborator limited the budgetary execution of expenses related to the PNAEQ in the Amazon region, thus maintaining a chronic postponement of the communities that are most urgently in need of vital programs to impact their communities.

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