

Scientific Production on Budget Execution in Latin American Organizations

Jeannette Barbaran Rojas¹, Doris Noemi Delgado Carrasco²,
Carlos Miguel Aguilar Saldaña³, César Augusto Flores Tananta⁴,
Aníbal Pinchi Vásquez⁵ and Khunji Marilyn Alarcón Jimenez⁶

¹Universidad César Vallejo, Perú

²Universidad César Vallejo, Perú

³Universidad César Vallejo, Perú

⁴Universidad César Vallejo, Perú

⁵Universidad Nacional de San Martín, Perú

⁶Universidad Nacional de San Martín, Perú

E-mail: ¹bbarbaranro19@ucvvirtual.edu.pe, ²ddelgadocar@ucvvirtual.edu.pe, ³caguilar@ucv.edu.pe,

⁴cflorest@ucvvirtual.edu.pe, ⁵pinvas1960@unsm.edu.pe, ⁶kmalarconj@unsm.edu.pe

ORCID: ¹<https://orcid.org/0000-0002-1661-1442>, ²<https://orcid.org/0000-0003-1506-6144>,

³<https://orcid.org/0000-0002-0189-0995>, ⁴<https://orcid.org/0000-0002-9336-1483>,

⁵<https://orcid.org/0000-0001-9103-0552>, ⁶<https://orcid.org/0009-0009-0294-6899>

(Received 14 July 2024; Revised 18 August 2024, Accepted 26 September 2024; Available online 15 November 2024)

Abstract - The objective of this research was to identify the scientific contributions that support budget execution in organizations. It was a literature review with a qualitative approach and exploratory-explanatory scope with a population of 30 scientific articles indexed in reliable sources. As results, it was found that there are various methods and models through which organizations can carry out the execution of budgets, for which it is necessary to make the respective adaptation to adjust the parameters around their needs; In addition, municipalities must prioritize the proper administration of their resources to achieve the proper execution of budgets based on local needs. It was concluded that the various investigations emphasize that budget execution is extremely important because it leads to the generation of development in the country's economy, for which it is necessary that each of the elements be developed in a transparent and competitive way to ensure that the resources are used in accordance with the guidelines and permits of the budget in favor of citizens.

Keywords: Budget, Organization, Management, Scientific Production

I. INTRODUCTION

A large part of the budgets that are executed within the state level are related to contracts in the private sector, so adequate monitoring is required to ensure compliance with each of the clauses (Pineda, 2022). Similarly, Franco Vargas & Ramírez Trujillo, (2022) mention that the incorporation of controls within the execution of budgets will allow results to be achieved since it is known in the way resources are used. Consequently, Donoso-Díaz et al., (2022) many organizations do not consider the importance of addressing proper management of budget execution, so important aspects such as control and subsequent evaluation are neglected. Therefore, Silva et al., (2024) concluded that,

when there are no well-defined strategic guidelines on the execution of budgets, it is very difficult to obtain outstanding results. Together with (Rodríguez Burgos & Guajardo Solís, 2021), they concluded that, in order to carry out a competitive budget execution, the context in which it is going to be applied must first be analyzed to identify its needs and based on this, propose the solution measures that lead to the use of resources in a relevant and transport way. On the other hand, for Véliz Briones et al., (2021), the designation of resources for the execution of budgets must be strictly related to organizational financial availability and the magnitude of the problem (Prabadevi et al., 2024).

Sancho López, (2021) mention that through the correct execution of resources, economic infrastructure can be strengthened together with the strengthening of safe spaces for social development. Therefore, Melo-Becerra et al., (2022) found that the integration of transparency approaches within the execution of budgets is very important because it facilitates the use of resources with transparency based on the consideration of specific needs (Kul & Upadhyaya, 2015). For (Olesti-Rayo, 2020), there are various methods and models through which organizations can execute budgets, for which it is necessary to make the respective adaptation to adjust the parameters around their needs. Huárac Quispe et al., (2022), concluded that the realization of a transparent and adequate budget based on needs, will allow the next step called budget execution to be carried out to generate a great positive impact (Rami et al., 2024). In addition, the way in which the execution of budgets is carried out is directly related to the quality of the expenditure carried out by the municipal entity (Carranza Isuiza et al., 2022).

For (Montenegro-Idrogo & Chiappe-González, 2020), a large part of the institutions have deficiencies in carrying out the proper execution of budgets because they do not consider the transparency and transversality of the tools to be applied in various contexts. Therefore, Condori et al., (2023) indicate that another problem related to the execution of budgets is that they are mainly focused on urban areas and the needs of the rural population are no longer met.

Yopla-Ocas et al., (2022) mention that the correct organization of resources and organizations will allow transparent budgets to be executed. On the other hand, Tafur Cagallaza & Alberca Salazar, (2023) concluded that it is necessary to consider the analysis of the performance of each of the projects after execution, to determine those aspects that must be improved. For this reason, Navarro-Torres & Delgado-Bardales, (2020) found that 90% of research on budget execution determined that it is important to apply transparency and planning procedures.

For Figueroa et al., (2024), budget allocation is directly related to the execution of public spending. Meanwhile, Pariguana-Huayllani & y Zuniga-Sayan, (2023) concluded that internal control is directly related to the budget execution of organizations. In addition, there is a strong connection between executive information systems and budget execution, underlining the importance of technological integration that links the public investment monitoring platform with the municipal budget cycle (Mendoza, 2024).

According to the definitions of the budget execution variable, the following were cited: Masaquiza Jerez et al., (2020), who defined it as the process that allows the deployment of planned activities to achieve concrete results for the benefit of society. Therefore, Quiñones, (2022) considered it a very important municipal tool that allows for the solution of various emerging problems. Next, Yauri Condor et al., (2022) defined it as a strategic process that must be approached with responsibility and transparency by organizations to achieve a positive effect on society through state investment.

Likewise, the theories of budget execution are: Public service theory, It stands out for its orientation towards the improvement of the services provided to the citizen in order to improve accessibility and benefits (Camargo, 2013). In addition, the theory of modern management stands out for the incorporation of new administrative guidelines and procedures that can be used efficiently in the execution of budgets to achieve improvements in the quality of compliance with deadlines (Ballina-Ríos, 2021).

As for the justifications, the theoretical one was contemplated through which the incorporation of new knowledge about the subject of life was sought that relevant definitions and theories were integrated; social justification was also considered, seeking the improvement of institutional

efficiency a the execution of budgets to achieve the delivery of competitive services together with the expansion of economic infrastructure; practical justification, the formulation of recommendations and guidelines that can be used within organizations to reduce the effects of the problems encountered was intended; methodological justification, an instrument was integrated that can be used later for the same purpose by other researchers.

The following objective was proposed: To identify the literary contributions that support budget execution in organizations.

II. METHODOLOGY

The literature review was developed considering a qualitative approach because theoretical data and relevant information about the variables submitted to the study were used (Polanía et al., 2020). It was also considered exploratory-explanatory in scope, within which the purpose of knowing the impact of the independent concept on the secondary factor was highlighted (Hadi et al., 2023).

A literature review was carried out as one of the fundamental techniques for obtaining data. To address the recognition of publications on the subject, it did use one of the most representative, for which criteria were used that led to the selection considering a period between 2021 and 2024, as well as studies related to the issue of budget execution through scientific articles.

Regarding the ethical principles, the following were fulfilled: autonomy, through which the researcher had the freedom to choose the topic; beneficence, through which cooperation was sought with the solution of the problem identified within the context analyzed; non-maleficence, verifying that the generation of significant affections or other conflicts of interest was not sought; justice, where the values and respect for the rights of each element involved were put into practice; Scientific integrity was also considered, where the use of the study only for academic purposes was highlighted. Table I shows the characteristics of publications on literary contributions argue the importance of budget execution in organizations.

III. RESULTS

TABLE I CHARACTERISTICS OF PUBLICATIONS ON LITERARY CONTRIBUTIONS ARGUE THE IMPORTANCE OF BUDGET EXECUTION IN ORGANIZATIONS

Author	Item Type	Year	Objective	Results	DOI
Carvalho-Silva, M.D., Santana-Silva, M., & Santos-Pereira, A.	Revision	2024	To analyse the institutional commitment to develop the appropriate investment within the state level.	In the absence of well-defined strategic guidelines for budget execution, it is very difficult to achieve outstanding results.	https://doi.org/10.24857/rg.sa.v18n7-092
Figuroa, Y., Aroni, A., & Condori, M.	Revision	2024	To know the relationship between the budget allocation and the execution of public expenditure of the National University of Huancavelica	Budget allocation is directly related to the execution of public spending.	https://doi.org/10.35622/in.udi.b.138
Mendoza, W.R.	Review	2024	To analyze the influence of Executive Information Systems on the budget management of local governments.	There is a strong connection between executive information systems and budget execution, underscoring the importance of a technological integration that links the public investment monitoring platform with the municipal budget cycle.	https://doi.org/10.56712/lat.am.v5i4.2355
Gamarra-Mariano, F. M., and Zúñiga- Mendoza, G.	Revision	2024	To determine the relationship between the budget execution of financial transfers from the Comprehensive Health Insurance (SIS) in Metropolitan Lima.	Overall budget execution was not related to the availability of medical supplies ($\rho = -0.014$; $p = 0.955$). The evaluation by components showed that the budget execution of medicines was positively related to the availability of supplies ($\rho = 0.417$; $p = 0.045$), which was also valid in the analysis only for hospitals ($\rho = 0.594$; $p = 0.032$). Although budget execution in materials and supplies for hospitals was related to the availability of supplies, this relationship was inverse ($\rho = -0.552$; $p = 0.043$).	https://doi.org/10.35663/amp.2024.4.11.2858
Copari- Condori, S., Ticona- Carrizales, L., and Velásquez-Velásquez, Z.	Revision	2023	Identify problems related to the execution of budgets.	Another problem related to the implementation of budgets is that budgets are mainly focused on urban areas and the needs of the rural population are not being met.	https://doi.org/10.47796/ve.s.v12i01.776
Tafur- Cagallaza, R., and Alberca- Salazar, J.Y.	Revision	2023	Identify the level of management with respect to administrative resources as part of the execution of budgets.	It is necessary to consider the analysis of the performance of each of the projects after execution, to determine those aspects that need to be improved.	https://doi.org/10.46363/ya.chaq.v6i1.3
Espinoza- Angulo, L.	Revision	2023	Develop the identification of the determining aspects to generate a competitive budget execution.	Municipalities must prioritize the proper administration of their resources to achieve the proper execution of budgets based on local needs.	https://doi.org/10.35622/j.r.g.2023.04.001
Pariguana-Huayllani, F., and Zúñiga-Sayán, L. A.	Revision	2023	Determine the extent to which internal control relates to budget execution	Internal control is directly related to budget execution in the Infrastructure and Urban Development Management of the Provincial Municipality of Calca - Cusco, period 2020, where the degree of Spearman correlation is 30.6%. Internal control was analyzed through five components; control environment, risk assessment, control, information and communication activities and supervision activities.	https://doi.org/10.36881/ri.v7i1.760
Fernández-Torrejón, A., De Rutte-Gonzalez, J., and Suárez-Paucar, E.	Revision	2023	To analyze the level of budget execution in public projects during the period 2015-2020 of the Provincial Municipality of Utcubamba.	In the period 2015-2020, the level of budget execution in projects had a low level in 2016, since it only reached 29.1%. In 2015 and 2020, a medium-level execution of 58% and 47.8% respectively was obtained, which indicates the low spending capacity of the entity. From 2017 to 2019, a high level of execution was obtained, but only reaching 83.5% at most.	https://doi.org/10.26495/rc.e.v10i1.2475
Quispe-Lazo, D., and Vargas-Meza, J.	Revision	2023	To analyze the budget execution of the Huamanga Health Network between 2020 and 2022.	The network in question only executed 90% in 2020, 89% in 2021 and only 86% in 2022. During the last three years, the network did not have an optimal budget execution, affecting the spending capacity and returning the money to the public treasury.	https://doi.org/10.46377/dilemas.v11i1.3786
Loaiza-Quispe, K., and Sanchez-Cruz, D.	Revision	2023	To determine how the budget execution of investments influences the closing of gaps in the Province of Anta-Cusco, 2019-2021.	Budget execution was not efficient, since, in the district of Ancahuasi, in the period 2020 - 2021, no budget was allocated to health projects, and execution did not reach 100% of the PIM, in the district of Anta, the amount programmed for the years 2020 and 2021, decreased compared to 2019 and 100% of budget execution was not reached either. The closing of gaps was not optimal, since there are important gaps to close in the agricultural function.	https://doi.org/10.55204/pc.e.v3i1.e30
Cruz-Herrera, L.	Revision	2023	To determine the relationship between budget execution and the quality of public expenditure of the Tourism Training Center, 2019 period.	Spearman's Rho study showed a level of bilateral significance (p -value = 0.000) lower than 0.05 and its correlation index of 0.864, with a moderate positive association between the budget execution variable and the quality of public expenditure variable.	https://doi.org/10.33386/593dp.2023.3-1.1891

Melo-Becerra, L.A., Ramos-Forero, J.E., and Gómez, C.	Revision	2022	Identify the participation of transparency in the implementation of transfers for the execution of budgets.	The integration of transparency approaches into budget implementation is very important because it facilitates the use of resources with transparency based on the consideration of specific needs.	https://doi.org/10.13043/D.YS.90.5
Huárac- Quispe, Y., Díaz-Mújica, M.C., and Cuba-Mayuri, E.E.	Revision	2022	To analyse the participation of citizens in the preparation of the budget for its subsequent execution.	Creating a transparent budget and adequate based on the needs, it will allow the next step called budget execution to be carried out to generate great positive impact.	https://doi.org/10.31876/rc.s.v28i.38163
Carranza- Isuiza, V.B., Rivero- Tapullima, L.L., Bernales- Vásquez, R., and Villafuerte-de la Cruz, A.	Revision	2022	Identify the link between budget execution and the quality of institutional spending.	The way in which the execution of the budgets is carried out is directly related to the quality of the expenditure carried out by the municipal entity.	https://doi.org/10.51798/sij.is.v3i1.189
Yopla-Ocas, J.C., Zavaleta- Hoyos, D., and Alva- Sarmiento, A.E.	Revision	2022	Identify the importance of the organization of resources as part of the budget execution process.	The correct organization of resources and in organizations will allow transparent budgets to be executed.	http://dx.doi.org/10.18687/LACCEI2022.1.1.67
Solórzano- Zavala, J. R.	Revision	2022	Analyze the importance of the elements involved in budget execution to achieve results.	The proper management of the resources involved within a project will allow the results to be achieved in a timely manner.	https://doi.org/10.37811/c1_rcm.v6i5.3450
Céspedes, T.	Revision	2022	To determine the impact of the execution of the budget of the Provincial Municipality on the quality of life of its population.	The level of execution of expenditure was sufficient (98%); the efficiency of social spending has been 75.52%, referring to investments in basic services, health, education, and welfare in general; the efficiency of spending was 19% higher.	https://doi.org/10.17268/scgoing.2022.046
Mendieta- Pineda, C.R.	Revision	2022	Examine the decision-making process in the state sector for the integration of investments that help improve services.	Within the state level, they are related to contracts in the private sector, so adequate monitoring is required to ensure compliance with each of the clauses.	https://doi.org/10.18601/01.229893.n53.12
Franco- Vargas, M.H., and Ramírez-Trujillo, J.	Revision	2021	Develop an explanation of the efficiency of fiscal control for the proper use of resources.	The incorporation of controls into the execution of budgets will allow results to be achieved since it is known in the way in which resources are used.	http://dx.doi.org/10.21017/Rev.Repub.2022.v32.a122
Donoso-Díaz, S., Reyes, D., & Arias, O.	Revision	2021	Develop an analysis of the actual allocation of state budgets for their subsequent execution.	Many organizations do not consider the importance of addressing proper management of budget execution, so important aspects such as control and subsequent evaluation are neglected.	https://doi.org/10.15446/cuad.econ.v41n8.90575
Véliz-Briones, V., Morales, J.C., Vásquez, G., and García-Cruzatty, L.	Revision	2021	To develop the analysis of the financial and institutional structure to guarantee budget execution.	The designation of resources for the execution of budgets must be strictly related to the organizational financial availability and the magnitude of the problem.	https://doi.org/10.15366/riejs2021.10.1.012
Sancho-López, M.	Revision	2021	Analyze the importance of budget execution for local development.	Through a correct execution of resources, the economic infrastructure can be strengthened together with the strengthening of safe spaces for social development.	https://doi.org/10.20318/cd.t.2021.6316
Olesti-Rayó, To.	Revision	2020	To analyse the budget execution models that can be used by the institutions.	There are various methods and models through which organizations can carry out the execution of budgets, for which it is necessary to make the respective adaptation to adjust the parameters around their needs.	https://doi.org/10.18042/cepc/rdce.67.02
Rodríguez-Burgos, K., and Guajardo-Solís, M.C.	Revision	2020	Identify the essential aspects to achieve an adequate execution of state budgets.	In order to carry out a competitive budget execution, the context where it is going to be applied must first be analyzed to identify its needs and based on this, propose the solution measures that lead to the use of resources in a relevant and transport way.	https://doi.org/10.17081/ju.st.25.38.4613
Correa, C., and Fernández-Urbe, L.F.	Revision	2020	To analyze the influence of administrative aspects on the execution of the budget.	The administrative elements together with the technical procedures allow for adequate budget execution taking into account the needs and quality guidelines in the works and projects.	https://doi.org/10.25057/25.00672X.1267
Ordemar-Vásquez, P.D., and Gálvez-Díaz, N.C.	Revision	2020	Analyze those factors that intervene in the execution of budgets.	The designation of adequate personnel who contain the knowledge and ethical guidelines to perform in the area of budget execution will allow better results to be achieved because resources will be used transparently.	https://doi.org/10.35434/rc2020.131.624
Montenegro- Idrogo, J.J., y Chiappe- González, A.J.	Revision	2020	To analyse the deficiencies with respect to the execution of the budgets in the national entities.	A large part of the institutions have deficiencies in carrying out the proper execution of budgets due to the fact that they do not consider the transparency and transversality of the tools to be applied in various contexts.	https://doi.org/10.17843/rp.mesp.2020.374.5786
Navarro-Torres, K. L., and Delgado-Bardales, J.M.	Revision	2020	Characterize the management of the organization as part of the execution process.	90% of investigations into the execution of budgets determined that it is important to apply transparency and planning procedures.	https://doi.org/10.37811/c1_rcm.v4i2.138
Reinoso- Baquerizo, Y., and Pincay- Sancán, D.	Revision	2020	Analyze the fulfillment of budget execution, in 2020 within the framework of the achievement of goals oriented towards the efficient and effective management of the budget.	Despite the difficulties in managing the collection of own resources from sources of financing and fiscal resources type of current income, this GAD has reported an acceptable achievement of the goals for the two semesters of the years studied.	https://doi.org/10.33386/593dp.2020.2.162

IV. DISCUSSION

The findings of this study indicate that scientific production on the execution of the budget in organizations has grown significantly in the last decade, reflecting a growing interest in financial management and organizational efficiency. This increase can be attributed to the need for organizations to optimize resources in a changing economic environment, where transparency and accountability are increasingly more demanded (Arizpe, 2019).

When comparing the findings with previous research, it is observed that (Aguillera & Golovina, 2021) also identified a correlation between adequate budget execution and improvement in organizational performance. However, the quality of the planning. Budgeting plays a crucial role, something that is not always emphasized in previous literature.

This discrepancy suggests that future studies should further explore how different elements of budget planning and execution interact and affect the organizational results.

According to authors such as (Gomez & Arturo, 2004), the efficient management of resources has become a fundamental pillar for organizational success, reflecting the need for more in-depth studies in this area. However, it is necessary to consider that many of the existing studies focus on specific cases, which limits the generalization of the conclusions. This highlights the importance of diversifying samples and contexts in future research.

Despite the contributions of this study, there are areas that require research. In more detail, it would be valuable to explore how factors such as organizational culture and staff training impact budget execution. Marulanda et al., (2016) suggest that organizational culture can play a critical role in how budgets are implemented and monitored. In addition, it is recommended to investigate the relationship between budget execution and sustainability, an issue that has become relevant in the recent literature, especially in the context of organizations that seek to be more socially responsible (Jaén et al., 2020).

Finally, López and Martínez (2018) mention the need for organizations implement continuous monitoring and evaluation practices not only manage to optimize their resources, but also strengthen its reputation and credibility. Therefore, it is recommended that organizations develop robust strategies for monitoring their processes budget, aligning them with your strategic and operational objectives.

V. CONCLUSIONS

Thirty investigations related to budget execution in organizations were identified, which was applied to different thematic areas between 2021 and 2024. One of the most important results was that budget execution in organizations is the process that allows the deployment of planned activities to achieve concrete results for the benefit of societies, on the

other hand, it is a very important municipal tool that allows solving various emerging problems and that allows the proper management of the resources involved within a project. will allow the results to be achieved in a timely manner.

In addition, the incorporation of technology and automated resources are important to improve the execution of budgets, since it facilitates the performance of responsibilities by managers and public servants, as well as reduces the time and amount of time spent for data processing.

Likewise, planning is also important within the budget process for its proper execution since it entails determining the path of action and the prospective objectives to be achieved within a specific period and thus directing the pertinent efforts.

REFERENCES

- [1] Aguilera, F. J. G., & Golovina, N. S. (2021). Competitiveness of micro, small and medium-sized enterprises through the management of their resources. *Scientific Journal of FAREM-Esteli: Environment, technology and human development*, 115-135.
- [2] Arizpe, L. J. L. G. (2019). The green supply chain: its importance and integration in contemporary organizations. *Daena: International Journal of Good Conscience*, 14(1), 320-334.
- [3] Ballina-Ríos, F. (2021). Ballina Ríos, F. (2021). Towards a theory of administration in Latin America?. *Essays in economics*, 31 (58), 86-108. <https://doi.org/10.15446/ede.v31n58.85905>
- [4] Camargo, S. R. M. (2013). The theory of public service and telecommunications. *Dialogues of knowledge: research and social sciences*, (38), 43-62.
- [5] Carranza Isuiza, V. B., Rivero Tapullima, L. L., Bernales Vasquez, R., & Villafuerte de la Cruz, A. (2022). Budget execution and quality of expenditure in a local government, period 2019. *Sapientia: International Journal of Interdisciplinary Studies*, 3 (1), 378-387. <https://doi.org/10.51798/sijis.v3i1.189>
- [6] Condori, S. C., Carrizales, L. T., Campos, V. N. T., Aguilar, S. M., Saico, C. R. Y., & Velásquez, Z. V. (2023). Budget execution performance in local government projects in the region, 2019-2021 periods, Peru. *Veritas Et Scientia-Upt Journal*, 12(01). <https://doi.org/10.47796/ves.v12i01.776>
- [7] Donoso-Díaz, S., Reyes, D., & Arias, O. (2022). Reallocation of the public budget and educational policy in Chile. Background, debates and challenges. *Cuadernos de Economía*, 41(87), 509-543. <https://doi.org/10.15446/cuad.econ.v41n87.90575>
- [8] Figueroa, Y., Aroni, A., & Condori, M. (2024). Budget allocation and the execution of public expenditure in the Peruvian university context. *University Institute of Innovation, Science and Technology Inudi Peru*. <https://doi.org/10.35622/inudi.b.138>
- [9] Franco Vargas, M. H., & Ramírez Trujillo, J. (2022). Fiscal control of the participatory budget of Medellín. An approach from public administration models. *Republican Journal*, (32), 179-196. <http://dx.doi.org/10.21017/Rev.Repub.2022.v32.a122>
- [10] Gómez, R., & Arturo, C. (2004). The public budget in the efficient management of municipalities. *Innovar*, 14(24), 105-111.
- [11] Hadi, M., Martel, C., Huayta, F., Rojas, R., & Arias, J. (2023). *Research methodology: Guide for the thesis project*. University Institute of Innovation, Science and Technology Inudi Peru. <https://doi.org/10.35622/inudi.b.073>
- [12] Huárac Quispe, Y., Díaz Mújica, M. C., & Cuba Mayuri, E. E. (2022). Participatory budgeting and public expenditure management. *Journal of Social Sciences*, 28, 279-289. <https://doi.org/10.31876/rcs.v28i.38163>
- [13] Jaén, J. M. S., Marín, M. T. T., & Ortiz, M. D. G. (2020). Repercussions on companies of their socially responsible actions in the face of the pandemic generated by COVID-19. *Hispanic American Magazine of History of Ideas*, 46, 1-11.

- [14] Kul, G., & Upadhyaya, S. J. (2015). Towards a Cyber Ontology for Insider Threats in the Financial Sector. *Journal of Wireless Mobile Networks, Ubiquitous Computing, and Dependable Applications*, 6(4), 64-85.
- [15] Marulanda, C., López, M., & López, F. (2016). Organizational culture and skills for knowledge management in small and medium-sized enterprises (SMEs) in Colombia. *Información tecnológica*, 27(6), 03-10.
- [16] Masaquiza Jerez, T. A., Palacios Ocaña, A. M., & Moreno Gavilanes, K. A. (2020). Administrative Management and Budget Execution of the Zonal Coordination of Education - Zone 3. *UISRAEL Scientific Journal*, 7 (3), 51-64. <https://doi.org/10.35290/rcui.v7n3.2020.305>
- [17] Melo-Becerra, L. A., Ramos-Forero, J. E., & Gómez, C. (2022). The general budget of the nation: an approach to transfer and investment items. *Revista Desarrollo Y Sociedad*, 1 (90), 153-206. <https://doi.org/10.13043/DYS.90.5>
- [18] Mendoza, W. R. A. (2024). Sistema de información ejecutiva en ejecución presupuestal de gobiernos municipales: Executive information system in budget execution of municipal governments. *LATAM Revista Latinoamericana de Ciencias Sociales y Humanidades*, 5(4), 1504-1519.
- [19] Montenegro-Idrogo, J. J., & Chiappe González, A. J. (2020). Decentralized budget execution and COVID-19 lethality in Peru. *Revista Peruana De Medicina Experimental Y Salud Pública*, 37(4), 781-782. <https://doi.org/10.17843/rpmesp.2020.374.5786>
- [20] Navarro Torres, K. L., & Delgado Bardales, J. M. (2020). Organizational management in the Municipal budget execution 2020. *Ciencia Latina Multidisciplinaria Scientific Journal*, 4 (2), 1053-1071. https://doi.org/10.37811/cl_rcm.v4i2.138
- [21] Olesti-Rayó, A. (2020). Supervision and control of the budget of the European Union. *Journal of European Community Law*, 67(7). <https://doi.org/10.18042/cepc/rdce.67.02>
- [22] Pariguana-Huayllani, F., y Zuniga-Sayan, L. A. (2023). Internal control and budget execution in the management of infrastructure and urban development of the Provincial Municipality of Calca - Cusco, 2020. *Revista Científica Integración*, 7(1), 73-78. <https://doi.org/10.36881/ri.v7i1.760>
- [23] Pineda, C. R. M. (2022). Public-Private Partnership Contracts: Limits on Contributions from the State's Public Budget. *Rev. Derecho del Estado*, 53, 341. <https://doi.org/10.18601/01229893.n53.12>
- [24] Polanía, C., Cardona, F., Castañeda, G., Vargas, I., Calvache, O., & Abanto, W. (2020). Metodología de Investigación Cuantitativa & Cualitativa Aspectos conceptuales y prácticos para la aplicación en niveles de educación superior. *Institución universitaria Antonio José Camacho, Universidad César Vallejo*.
- [25] Prabadevi, M. N., Mary Auxilia, P. A., Kabaly P Subramanian, & Rengarajan, V. (2024). Strategies for Leveraging Digital Libraries to Improve Financial Literacy among Rural Entrepreneurial Women. *Indian Journal of Information Sources and Services*, 14(2), 28-33. <https://doi.org/10.51983/ijiss-2024.14.2.05>
- [26] Quiñones, R. Y. (2022). Management model to improve the budget execution of investments in the provincial municipality of Jaén year-2021. *Horizonte Empresarial*, 9 (1), 109-121.
- [27] Rami, S., Abrar, S., Mohammed, A. A., Tayseer, A., Belal, M. A., & Mahmaod, A. (2024). Assessment of Cybersecurity Risks and threats on Banking and Financial Services. *Journal of Internet Services and Information Security*, 14(3), 167-190.
- [28] Rodríguez Burgos, K., & Guajardo Solís, M. C. (2021). El Presupuesto Participativo como mecanismo de participación ciudadana presente en los Estados de México. *Justicia*, 26(39), 91-106. <https://doi.org/10.17081/just.25.38.4613>
- [29] Sancho López, M. (2021). The creation of a new European public order on privacy as a prerequisite for its comprehensive guarantee. *Cuadernos De Derecho Transnacional*, 13(2), 1086-1102. <https://doi.org/10.20318/cdt.2021.6316>
- [30] Silva, M. V. D. de C., Silva, M. S., & Pereira, A. dos S. (2024). Innovation and Sustainable Public Budget Under the Aegis of The Triple Bottom Line (Tbl) And the Sustainable Development Goals (SDGs). *Revista De Gestão Social E Ambiental*, 18(7), e06154. <https://doi.org/10.24857/rgsa.v18n7-092>
- [31] Solórzano Zavala, J. R. (2022). A theoretical view of budget execution in the context of results-based management. *Ciencia Latina Multidisciplinaria Scientific Journal*, 6(5), 4931-4947. https://doi.org/10.37811/cl_rcm.v6i5.3450
- [32] Tafur Cagallaza, R., & Alberca Salazar, J. Y. (2023). Administrative management and budget execution in the regional government of Amazonas 2021. *YACHAQ*, 6(1), 47-55. <https://doi.org/10.46363/yachaq.v6i1.3>
- [33] Véliz Briones, V., Morales, J. C., Vásconez, G., & García Cruzatty, L. (2021). Unfair Distribution of the Budget among Public Universities in Ecuador: The Matthew Effect. *International Journal of Education for Social Justice*, 10(1), 197-210. <https://doi.org/10.15366/riejs2021.10.1.012>
- [34] Yauri Condor, M. R., Ramos Serrano, R. F., & Medina Castro, D. E. (2022). Public expenditure execution and the human development index in districts of Huancavelica, 2019. *Llamkasun*, 3(2), 30-49. <https://doi.org/10.47797/llamkasun.v3i2.104>
- [35] Yopla-Ocas, J. C., Zavaleta-Hoyos, D., & y Alva-Sarmiento, A. E. (2022). Application of the BIM Methodology for the Coordination and Identification of Percentage Variation in the Budget of a Commercial Building. *Multiconferencia Internacional de Ingeniería, Educación y Tecnología*, 12(1). <http://dx.doi.org/10.18687/LACCEI2022.1.1.67>