

ORIGINAL

Budget execution of public expenditure of the municipalities

Ejecución presupuestal del gasto público de las municipalidades

Miguel Ángel Alarcón Carrasco^{a*}  , Valerio Teodoro Ticona Apaza^a  

^aUniversidad Nacional de San Agustín de Arequipa. Perú.

*Corresponding author: Miguel Ángel Alarcón Carrasco 

How to cite: Alarcón Carrasco, M. Á., & Ticona Apaza, V. T. . (2024). Budget execution of public expenditure of the municipalities. Edu - Tech Enterprise, 2, 10. <https://doi.org/10.71459/edutech202410>

Submitted: 19-04-2024

Revised: 22-07-2024

Accepted: 29-12-2024

Published: 30-12-2024

ABSTRACT

The purpose of this work was to analyze the budget execution of public spending in the municipalities of Arequipa. It was a quantitative, descriptive investigation, using documentary analysis. Finally, the Municipalities fail to accrue what was budgeted, which is unfavorable for closing gaps for the benefit of the population and for the entity itself.

Keywords: Budget; Execution; Public Spending and Municipality.

RESUMEN

El trabajo tuvo la finalidad de analizar la ejecución presupuestal del gasto público de las municipalidades de Arequipa. Fue una investigación cuantitativa, descriptiva, utilizó el análisis documental. Finalmente, la Municipalidades no logran devengar lo presupuestado, siendo desfavorable para el cierre de brechas en bien de la población y para la propia entidad.

Palabras clave: Presupuesto; Ejecución; Gasto Publico y Municipalidad.

INTRODUCTION

In Peru, in recent years there has been a problem with the execution of spending at the national, regional and local levels that prevents the adequate provision of services required by the population (COMEXPERU, 2022). According to data from the INEI (2023), it indicates that, in the country, “by area of residence, extreme poverty had a greater impact in rural areas (14,6%) than in urban areas (2,6%), registering increases of 2,5 and 0,5 percentage points, compared to 2021” (para. 8). About the Arequipa region, COMEXPERU (2023) points out that it has the lowest incidence of poverty in the country, however, “there are still challenges ahead. One of them is multidimensional poverty since one in three Arequipa residents lack basic services that guarantee a minimum quality of life” (para. 3).

In the last two years, the execution of public spending by local governments (municipalities), Arequipa is one of the departments with the least progress in budget execution in 2022 and 2023, resulting in poor management. Likewise, COMEXPERU (2022) states, “It still has structural problems that should be the focus of the public policies of its authorities to capitalize on economic growth and development for the department. One of these problems is institutionality and, particularly, the performance of public management of investment projects which, measured in terms of expenditure execution, has been between 50% and 60%”. (para. 2).

For this reason, given the problems exposed in the present investigation, we consider it feasible to study two District Municipalities belonging to the rural areas of Arequipa since, in the year 2022, both registered deficient progress in the execution of public spending with an almost similar opening budget, while in 2023 only one of them managed to increase said progress was regular.

According to the Ministry of Economy and Finance (MEF, 2023), public spending is defined as: “The set of expenditures that, in terms of current expenses, capital expenditures, and debt service, are made by the entities charged to the respective budget appropriations, to be directed towards the provision of public services and actions developed by institutional functions and objectives.”

According to the COMEXPERU Expenditure Effectiveness Report (2022), the execution of public investment at the level of regional and local governments: In 2022, regional governments executed a total of S/ 9,247 million in public investment projects, 31% more than in 2021, also setting a record for public investment.

Likewise, local governments invested S/ 20,504 million, the highest amount among the three levels of government, although with the lowest execution percentage with respect to the total budget (63%).

When evaluating progress by function, there is still work to improve public investment in health, sanitation, and transportation at the subnational government level. (pp. 13-14, 45).

Public expenditure is structured according to the Institutional, Economic, Functional, Programmatic, and Geographic Classifications; on the other hand, public revenue is structured according to the Economic Classifications and by Source of Financing, the same as those approved by Legislative Decree No. 1440, Art. 19 and 21. Directorial Resolution of the General Directorate of Public Budget: “These budget classifiers will generate reliable, relevant, understandable, timely, and consistent information. a) Institutional Classification, ‘groups the Entities with budget appropriations approved in their respective Institutional Budgets and executing units’. b) Functional classification, which groups budget appropriations by function, division, and functional group. This shows the main lines of action that the Entity develops to fulfill the primary functions of the State. c) Programmatic Classification: Groups’ budget appropriations are broken down by budget categories, products, and projects. It allows for the structuring, monitoring, and evaluation of policies and strategies for achieving priority results defined by the government and the institutional objectives and mandates of the entities in fulfilling their functions and competencies. d) Economic Classification, which groups budget appropriations by current expenditure, capital expenditure, and debt service. These, in turn, are divided by generic, subgeneric, and specific expenditures. e) Geographical Classification groups budget appropriations according to the geographical area where the budget appropriation is planned, at the Department, Province, and District level, as appropriate. f) Classification by Sources of Financing. According to Article 19 of Legislative Decree No. 1440, the sources of financing group public funds are determined by the origin of the resources that make them up. The sources of financing are based on the Public Sector Budget Balance Act” (Alarcon, 2017).

Similarly, the Budget Process is “the set of phases that must be carried out during the fiscal year to apply the Public Sector Budget. These phases include Budget planning and formulation, Discussion and approval, Execution of approved expenditure, and Budget evaluation”.

These phases are regulated generically by the present, according to the Legislative Decree of the National Public Budget System No. 1440, and “complementarily by the annual public sector budget laws and the directives issued by the General Directorate of Public Budget (DGPP).” (Art. 12). Within this, mention is made of the Phases of the Budgetary Process, which includes the phases of Multi-Annual Programming, Formulation, Approval, Execution, and Budgetary Evaluation, by Legislative Decree No. 1440. Likewise, the budgetary process is subject to the criterion of stability by the fiscal rules established in the Multi-Annual Macroeconomic Framework.

METHOD

It was considered a quantitative, descriptive research (Hernández-Sampieri, R., & Mendoza, 2018). Its technique was documentary analysis. The district of Vitor y Characato was analyzed, being one of the 29 districts that make up the province of Arequipa in the Department of Arequipa, under the administration of the regional government of Arequipa, in southern Peru.

RESULTS

Efficiency Indicator, the Generic Goods and Services Expenditure Indicator

With regard to the expenditure of the Municipality of Vitor. In 2023 and 2022, according to the Efficiency Indicator, the Generic Expenditure on Goods and Services increased by (126,27%), representing greater efficiency in the Institutional Opening Budget. In second place, the generic Personnel and Social Obligations increased by (106,46%). Thirdly, the generic category of Pensions and Other Social Benefits remained the same (95,38%). Fourthly, the generic category of Acquisitions of Non-Financial Assets (investments) increased by (89,33%). Fifthly, the generic category of Other Expenses (non-reimbursable current payments) which had a (55,14%).

In the year 2023, compared to the previous year, 2022, the Municipality of Characato, according to the Efficiency Indicator, the Donations and Transfers Expenditure Generic, rose to an amount of (443,0%). Then, in the generic category of Personnel and Social Obligations, it rose by (150,7%), with (107,0%) in the generic category of Goods and Services, and the generic category of Pensions and Other Social Benefits rose by (100%). Likewise, the Acquisition of Non-Financial Assets (investments) increased by (97,87%), representing greater efficiency in the Opening Institutional Budget. Finally, the generic Other Expenses (non-reimbursable current payments) that did not have a PIA record in 2022.

Table 1

Percentage Increase in the PIA (2023), with respect to the PIA (2022) - At the Generic Level of Expenditure of the Municipality of Vitor

General Expenditure	PIA		Efficiency Indicator %
	2022	2023	
5-21: PERSONAL AND SOCIAL CONTRIBUTIONS	463 694	491 503	106,46
5-22: PENSIONS AND OTHER SOCIAL BENEFITS	58 973	56 269	95,38
5-23: GOODS AND SERVICES	2 661 884	3 361 263	126,27
5-25: OTHER EXPENSES	5 832	3 216	55,14
6-26: ACQUISITION OF NON-FINANCIAL ASSETS	5 437 035	4 857 163	89,33
TOTAL	8 627 418	8 697 397	102,00

Note. Adapted from MEF's *Friendly Consultation*, SIAF.

*Efficiency Indicator = $(PIA_{2023} / PIA_{2022}) \times 100$

Table 2

Percentage Increase in the PIA (2023), with respect to the PIA (2022) - At the Generic Level of Expenditure of the Municipality of Characato

General Expenditure	PIA		Efficiency Indicator %
	2022	2023	
5-21: PERSONAL AND SOCIAL CONTRIBUTIONS	474 483	715 077	150,7
5-22: PENSIONS AND OTHER SOCIAL BENEFITS	37 844	37 844	100,0
5-23: GOODS AND SERVICES	4 080 573	4 368 138	107,0
5-24: DONATIONS AND TRANSFERS	13 400	59 400	443,0
5-25: OTHER EXPENSES	-	87 803	0,0
6-26: ACQUISITION OF NON-FINANCIAL ASSETS	6 746 795	6 603 729	97,87
TOTAL	11 353 095	11 871 991	104,57

Note. Adapted from MEF's *Friendly Consultation*, SIAF.

*Efficiency Indicator = $(PIA_{2023} / PIA_{2022}) \times 100$

With regard to the process of public spending, in the year 2022 the Municipality of Vitor, according to the Expenditure Generic Code, certified that there was a total of S/ 21 551 267,00 of Budget Credit to meet the obligations of the year, formalized through the required documentation, be it a contract, purchase order or service. Likewise, the Commitment in terms of the certificate is less by approximately one hundred thousand soles. Which were accrued with a total of S/ 19 990 467,00, that is to say, there was conformity of the administrative act so that it is finally drawn/paid correspondingly.

Public spending execution process

In the year 2023, the Municipality of Vitor, according to the Expenditure Generic Code, certified that there was a total of S/ 27 730 813 of Budget Credit to meet the obligations of the year, formalizing said expenses by means of a contract, purchase order or service within the Commitment, this being approximately 5 million less than what was certified. These were accrued for a total of S/ 9 496 683, that is to say, the contract was fulfilled and finally drawn/paid accordingly.

Table 3*Process of Public Expenditure Execution - Municipality of Vitoria 2022*

Generic	Certification	Annual Commitment	Execution		Turned	Progress %
			Monthly Commitment Attention	Accrued		
5-21: PERSONAL AND SOCIAL OBLIGATIONS	483 423	483 423	480 149	480 149	480 149	98,7
5-22: PENSIONS AND OTHER SOCIAL BENEFITS	55 001	55 001	Execution	Progress %	55 001	100
5-23: GOODS AND SERVICES	3 728 743	3 660 410		3 579 086	3 579 086	95
5-25: OTHER EXPENSES	15 216	15 216	15 216	15 216	15 216	100
6-26: ACQUISITION OF NON-FINANCIAL ASSETS	17 268 884	17 227 734	15 861 015	15 859 161	15 859 161	83,3
TOTAL	21 551 267	21 441 784	19 990 467	19 988 613	19 988 613	95

Note. Adapted from MEF's *Friendly Consultation*, SIAF.
Includes: Activities and Projects

Table 4*Public Expenditure Execution Process - Municipality of Vitor 2023*

Generic	Certification	Annual Commitment	Execution		Turned	Progress %
			Monthly Commitment Attention	Accrued		
5-21: PERSONAL AND SOCIAL OBLIGATIONS	472 234	471 521	470 981	470 981	470 981	94,2
5-22: PENSIONS AND OTHER SOCIAL BENEFITS	78 210	78 169	75 312	75 312	75 312	96,2
5-23: GOODS AND SERVICES	4 008 739	3 969 754	3 804 970	3 804 970	3 804 760	85,1
5-25: OTHER EXPENSES	14 074	14 074	14 072	14 072	14 072	100
6-26: ACQUISITION OF NON-FINANCIAL ASSETS	23 157 556	6 615 700	5 131 348	5 131 348	5 131 348	13,7
TOTAL	27 730 813	11 149 218	9 496 683	9 496 683	9 496 473	78

Note. Adapted from MEF's *Friendly Consultation*, SIAF.
Includes: Activities and Projects

In the year 2022, the Municipality of Characato, according to the Expenditure Generic Code, certified that there was a total of S/ 26 291 828,00 of Budget Credit to meet the obligations of the fiscal year, said expenses are formalized through a contract, purchase order or service. The Commitment is approximately 4,5 million less than what was certified. Likewise, S/ 11 780 145,00 has been accrued, that is to say, there was conformity of the administrative act so that it can finally be drawn/paid accordingly.

In the year 2023, the Municipality of Characato, according to the Generic Expenditure Certificate, certified that there was a total of S/ 2 932 825 431 of Budget Credit to meet the obligations of the year, formalizing said expenses by means of a contract, purchase order or service within the Commitment, which was approximately 5 million less than what was certified. These were accrued for a total of S/ 2 271 707 076, that is to say, the contract was fulfilled and finally drawn/paid accordingly.

Table 5*Public Expenditure Execution Process - Municipality of Characato 2022*

Generic	Certification	Annual Commitment	Monthly Commitment Attention	Execution		Progress %
				Accrued	Turned.	
5-21: PERSONAL AND SOCIAL OBLIGATIONS	551 006	550 772	549 122	548 515	548 515	97,0
5-22: PENSIONS AND OTHER SOCIAL BENEFITS	34 601	34 601	31 967	31 967	31 967	78,3
5-23: GOODS AND SERVICES	5 144 752	5 008 966	4 526 706	4 434 758	4 434 758	76,8
5-24: DONATIONS AND TRANSFERS	87 614	45 927	45 927	45 927	45 927	52,4
5-25: OTHER EXPENSES	38 763	37 761	37 761	37 761	37 761	58,8
6-26: ACQUISITION OF NON-FINANCIAL ASSETS	20 435 092	16 085 868	6 692 847	6 678 847	6 678 847	27,9
TOTAL	26 291 828	21 763 895	11 884 330	11 777 775	11 777 775	65,2

Note. Adapted from MEF's Friendly Consultation, SIAF.

Includes: Activities and Projects

Table 6*Public Expenditure Execution Process - Municipality of Characato 2023*

Generic	Certification	Annual Commitment	Monthly Commitment Attention	Execution		Preview %
				Accrued	Turned	
5-21: PERSONAL AND SOCIAL OBLIGATIONS	270 931 765	268 493 856	265 857 557	265 545 066	265 198 009	92,9
5-22: PENSIONS AND OTHER SOCIAL BENEFITS	30 953 601	30 160 250	30 045 589	29 987 146	29 956 732	89,6
5-23: GOODS AND SERVICES	617 761 661	569 397 956	553 398 920	549 357 830	548 818 382	81,9
5-24: DONATIONS AND TRANSFERS	8 704 502	7 927 862	7 789 686	7 682 092	7 647 151	81,0
5-25: OTHER EXPENSES	15 025 939	14 531 478	14 399 274	14 391 735	14 387 581	88,1
6-24: DONATIONS AND TRANSFERS	5 378 879	5 152 660	5 152 660	5 152 660	5 152 659	66,9
6-25: OTHER EXPENSES	0	0	0	0	0	0,0
6-26: ACQUISITION OF NON-FINANCIAL ASSETS	1 964 702 949	1 590 787 701	1 473 524 078	1 387 217 744	1 384 296 912	64,3
7-28: SERVICING THE PUBLIC DEBT	19 366 135	13 438 695	12 372 803	12 372 803	12 188 823	48,4
TOTAL	2 932 825 431	2 499 890 458	2 362 540 567	2 271 707 076	2 267 646 249	68

Note. Adapted from MEF's Friendly Consultation, SIAF.

Indicator of Effectiveness according to Classification by Sources of Funding

About the Effectiveness Indicator according to Classification by Sources of Financing, in 2022, the Municipality of Vitor executed three of the five sources of financing according to the budget, with the Source of Financing from Determined Resources having the highest budget registered with a PIM of S/ 17 970 658. 00 with an execution of (90,4% progress) resulting in “good.” Ordinary Resources followed this with a MIP of S/ 2 782 123,00 and (99,8% progress) “excellent.” In third place, Donations and Transfers with an execution of (0% progress) were rated as “poor.” Likewise, in fourth place, Directly Raised Resources with (87,3% progress) obtaining the rating of “fair,” and finally, in fifth place, the source of Financing of Resources by Official Credit Operations, since it did not have a budget allocation for 2022. Likewise, in 2023, the Municipality of Vitor executed the five sources of financing according to the budget, with the Source of Financing of Determined Resources having the highest budget registered with an MIP of S/ 10 083 406,00 and an execution of (82,8% progress) resulting in in in in good. Followed by Ordinary Resources with a PIM of S/ 71 200,00 and (97,4% progress) being excellent. In third place, Directly Collected Resources with (50,2% progress) obtaining a “fair” rating. In fourth place, Resources from Official Credit Operations did not execute similarly, and in fifth place, Donations and Transfers with lower execution (2,4% progress) were rated as “poor.”

Table 7

Total Execution by Funding Source – Municipality of Vitor

Source of Financing	PIM	2022			2023			
		Execution Accrued	Efficiency Indicator	Grade	PIM	Execution Accrued	Efficiency Indicator	Grade
1: ORDINARY RESOURCES	2 782 123	2 777 197	99,8	VERY GOOD	71 200	69 358	97,4	VERY GOOD
2: FUNDS DIRECTLY RAISED	1 106 815	966 220	87,3	AVERAGE	637 500	320 001	50,2	AVERAGE
3: FUNDS FROM OFFICIAL CREDIT OPERATIONS								
4: DONATIONS AND TRANSFERS	1 495 445			POOR	31 769 745	757 639	2,4	POOR
5: DETERMINED FUNDS	17 970 658	16 247 052	90,4	GOOD	10 083 406	8 349 685	82,8	GOOD
TOTAL	23 355 041	19 990 469	85,6	AVERAGE	42 561 851	9 496 683	58	AVERAGE

Note. Adapted from *MEF's Friendly Consultation*, SIAF.

*Efficiency Indicator = (Execution/PIM) x 100

In the year 2022, the Municipality of Characato recorded deficiencies in the execution of three of the five sources of financing according to the budget, with the Source of Financing of Determined Resources being the one with the largest budget, with a MIP of S/ 29 019 281,00. However, it is one of the ones with the lowest execution (36,7% progress), resulting in a “deficiency.” This was followed by Directly Collected Resources with a MIP of S/ 1 253 830,00 and (75,7% progress), which is “deficient” according to the effectiveness indicator applied. In third place, Ordinary Resources represents an execution of (92,3% progress) obtaining a rating of “good.” In fourth place, Donations and Transfers with (92,7% progress) resulted in a rating of “good.” In fifth place, Resources from Official Credit Operations with the execution of (0% progress) were rated as “deficient” since the allocated budget was not executed. In 2023, the Municipality of Characato recorded deficiencies in the execution of three of the five sources of financing according to the budget, with the Source of Financing of Determined Resources having the most significant budget with a MIP of S/ 29 595 029,00; however, it was the one with the lowest execution (50,9% progress), resulting in a deficiency. Followed by Directly Collected Resources with a PIM of S/ 1 734 307,00 and (69,5% progress). In third place, Ordinary Resources represented the highest execution (85,8% progress), obtaining a “good” rating. In fifth place, resources from official credit operations did not execute anything, nor did donations and transfers.

Table 8*Total Execution by Funding Source – Municipality of Characato*

Source of Financing	PIM	2022			2023			
		Execution Accrued	Efficiency Indicator	Grade	PIM	Execution Accrued	Efficiency Indicator	Grade
1: ORDINARY RESOURCES	108 866	100 524	92,3	GOOD	93 767	80 409	85,8	GOOD
2: RESOURCES DIRECTLY	1 253 830	948 715	75,7	POOR	1 734 307	1 205 719	69,5	AVERAGE
3: RESOURCES BY CREDIT OPERATIONS OFFICERS	13 816			POOR				POOR
4: DONATIONS AND TRANSFERS	99 612	92 293	92,7	GOOD				DEFICIENT
5: SPECIFIED RESOURCES	29 019 281	10 638 613	36,7	DEFICIENT	29 595 029	15 051 697	50,9	DEFICIENT
TOTAL	30 495 405	11 780 145	38,6	DEFICIENT	31 423 103	16 337 825	69	GOOD

Note. Adapted from MEF's *Friendly Consultation*, SIAF.

*Efficiency Indicator = (Execution/PIM) x 100

Efficiency Indicator according to Economic Classification – Category of Expenditure

Table 9*Total Execution by Category of Expenditure – Municipality of Vitor*

Categories of Expenditure	PIM	2022			2023			
		Execution Accrued	Efficiency Indicator	Grade	PIM	Execution Accrued	Efficiency Indicator	Grade
5. CURRENT EXPENDITURE	4 323 575	4 129 453	95,5	VERY GOOD	5 065 966	4 365 335	86,0	GOOD
6. CAPITAL EXPENDITURE	19 031 466	15 861 016	83,3	GOOD	37 495 885	5 131 348	13,7	DEFICIENT
TOTAL	23 355 041	19 990 469	85,6	GOOD	42 561 851	9 496 683,00	22,0	DEFICIENT

Note. Adapted from MEF's *Friendly Consultation*, SIAF.

*Efficiency Indicator = (Execution/PIM) x 100

According to the budget expenditure category, the Modified Institutional Budget (PIM) of the District Municipality of Vitor for the Year 2023, allocated to Current Expenditure amounted to S/ 5 065 966. 00 with (86,6% progress) resulting in a rating of “good”, in terms of Capital Expenditure it amounted to S/ 37 495 885,00 with (13,7% progress) however, it remains in the deficient range, with respect to the year 2022.

According to budget expenditure category, the Modified Institutional Budget (MIB) of the District Municipality of Characato for the Year 2023, allocated to Current Expenditure amounted to S/ 7 772 351. 00 with (68,0% progress) resulting in a rating of “fair”, in terms of Capital Expenditure it amounted to S/ 23 650 752,00 with (46,6% progress) however, it remains in the deficient range, since the year 2022.

Table 10
Total Execution by Category of Expenditure – Municipality of Characato

Categories of Expenditure	2022				2023			
	PIM	Execution Accrued	Efficiency Indicator	Grade	PIM	Execution Accrued	Efficiency Indicator	Grade
5.CURRENT EXPENDITURE	6 522 130	5 093 180	78,1	REGULAR	7 772 351	5 320 125	68,0	REGULAR
6. CAPITAL EXPENDITURE	23 973 275	6 686 965	27,9	DEFICIENT	23 650 752	11 017 700	46,6	DEFICIENT
TOTAL	30 495 405,00	11 780 145,00	38,6	DEFICIENT	30 495 405,00	11 780 145,00	52,0	DEFICIENT

Note. Adapted from MEF's Friendly Consultation, SIAF.

*Efficiency Indicator = (Execution/PIM) x 100

Analysis of Budget Execution by Generic Expenditure to 2023 – 2022

Table 11
Source of Funding 1: Ordinary Resources

Source of Funding (General Expenditure)	DISTRICT MUNICIPALITY OF VITOR						DISTRICT MUNICIPALITY OF CHARACATO					
	2022			2023			2022			2023		
	PIM	Execution Accrued	Progress %	PIM	Execution Accrued	Progress %	PIM	Execution Accrued	Progress %	PIM	Execution Accrued	Progress %
00. ORDINARY RESOURCES	2 782 123	2 777 197	99,8	71 200	76 776	97,4	108 866	100 524	92,3	93 767	80 409	86,0
5. CURRENT EXPENSES	80 426	76 776	95,5	71 200	76 776	97,4	108 866	100 524	92,3	93 767	80 409	86,0
2.1. PERSONAL AND SOCIAL RESPONSIBILITIES	13 050	10 300	78,9	7 200	7 200	100,0	10 050	9 850	98,0	13 200	13 200	100,0
2.2. PENSIONS AND OTHER SOCIAL BENEFITS	40 769	40 769	100,0	52 000	51 958	99,9	30 844	28 202	91,4	39 341	38 264	97,3
2.3. GOODS AND SERVICES	26 607	25 707	96,6	12 000	10 200	85,0	67 972	62 472	91,9	41 226	28 945	70,2
6. CAPITAL EXPENDITURE	2 701 697	2 700 421	100,0									

2.6.2. CONSTRUCTION OF BUILDINGS AND STRUCTURES	2 611 947	2 611 504	100,0
2.6.7. INTANGIBLE INVESTMENTS	33 000	33 000	100,0
2.6.8. OTHER EXPENSES OF NON-FINANCIAL ASSETS	56 750	55 917	98,5

Note. Adapted from MEF's *Friendly Consultation*, SIAF.

*Progress % = (Execution/PIM) x 100

Analysis of source of funding 2: Directly collected resources

Table 12

Funding Source 2: Directly Raised Resources

Source of Funding (General Expenditure)	DISTRICT MUNICIPALITY OF VITOR						DISTRICT MUNICIPALITY OF CHARACATO					
	2022			2023			2022			2023		
	PIM	Execution Accrued	Progress %	PIM	Execution Accrued	Progress %	PIM	Execution Accrued	Progress %	PIM	Execution Accrued	Progress %
09. FUNDS DIRECTLY RAISED	1 106 815	966 220	87,3	637 500	320 001	50,2	1 253 830	948 715	75,7	1 734 307	1205 502	70,0
5. CURRENT EXPENSES	100 000	84 369	84,4	137 500	102 456	74,5	1 228 477	940 597	76,6	1 722 977	1 197 384	76,6
2.1. PERSONAL Y OBLIGACIONES SOCIALES							107 396,00	100 234	93,3	260 177,00	248 402	95,5
2.2. PENSIONS AND OTHER SOCIAL BENEFITS							7 000,00	765	10,9	7 000,00	4 431	63,3
2.3. GOODS AND SERVICES	100 000	84 369	84,4	137 500	102 456	74,5	1 114 081	839 598	75,4	1 433 088	931 297	65,0
2.4. DONATIONS AND TRANSFERS										8 400		0,0
2.4. OTHER EXPENSES										14 312	13 254	92,6
6. CAPITAL EXPENDITURE	1 006 815	881 851	87,6	500 000	217 545	43,5	25 353	8 118	32,0	11 330	8 118	73,6

2.6.2. CONSTRUCTION OF BUILDINGS AND STRUCTURES	598 444	549 226	91,8	500 000	217 545	43,5	17 233			
2.6.3. ACQUISITION OF VEHICLES, MACHINERY AND OTHER ITEMS	15 513	15 513	100,0					11 330	8 335	73,6
2.6.7. INTANGIBLE INVESTMENTS	42 741	19 141	44,8							
2.6.8. OTHER EXPENSES OF NON-FINANCIAL ASSETS	350 117	297 971	85,1				8 120	8 118	100,0	

Note. Adapted from MEF's Friendly Consultation, SIAF.

*Avance % = (Ejecución/PIM) x 100

Table 13

Funding Source 4: Donations and Transfers

Source of Funding (General Expenditure)	DISTRICT MUNICIPALITY OF VITOR						DISTRICT MUNICIPALITY OF CHARACATO					
	2022			2023			2022			2023		
	PIM	Execution Accrued	Progress %	PIM	Execution Accrued	Progress %	PIM	Execution Accrued	Progress %	PIM	Execution Accrued	Progress %
13. DONATIONS AND TRANSFERS	1 495 445			31 478 286	757 639	2,4	99 612	92 293	92,7			
5. CURRENT EXPENSES	-			116 507	87 894	84,0	99 612	92 293	92,7			
5.2.3. GOODS AND SERVICES				116 508	97 894	24,0	99 612	92 293	92,7			
6. CAPITAL EXPENDITURE	1 495 445			31 361 778	659 745	2,1						
2.6.2. CONSTRUCTION OF BUILDINGS AND STRUCTURES				30 590 383	600 245	2						
2.6.8. OTHER EXPENSES OF NON-FINANCIAL ASSETS				771 395	59 500	7,7						

Note. Adapted from MEF's Friendly Consultation, SIAF.

*% Progress = (Execution/PIM) x 100

As for the District Municipality of Vitor: in 2023 the budget allocated for the Source of financing of Ordinary Resources was distributed in Current Expenses and Capital Expenses, having a current expense of PIM s/ 71 200, with an Advance (95,5%), not counting a capital expense, since the year 2022 had an expense of 100%.

In the district municipality of Characato, in 2023 the budget for the source of financing of ordinary resources was allocated only for current expenditure used for the maintenance or operation of the services provided, achieving 100% of the budget, with the generic category of goods and services being the only one that did not reach 70% of the PIM. In 2022 and 2023 they did not consider capital expenditures.

In the District Municipality of Vitor, it can be seen that in the year 2023 the budget allocated to the Source of Financing from Directly Collected Resources was distributed for Current Expenditure and Capital Expenditure. In Current Expenditure, S/ 137 500,00 of its PIM was recorded with progress (74,5%), and capital expenditure of S/ 500 000,00 with progress of (43,5%). Unlike 2022, it had a progress of (84,4%) in current expenditure and in terms of capital expenditure it had a progress of (87,6%). In the District Municipality of Characato, in 2023, Current Expenditure was recorded as S/ 1 722 977,00 of its PIM with an increase (76,6%), capital expenditure of S/ 11 330,00 with an increase of (73,6%). Unlike in 2022, it had an increase of (76,6%) in current expenditure and as for capital expenditure, it had an increase of (32,0%).

In the district municipality of Vitor, in 2023 the budget allocated to the Funding Source of Donations and Transfers was distributed only for current expenses, however, the budget for sub-generic 2.6.2 Construction of Buildings and Structures (Educational Facilities) was not executed. Similarly, in the district municipality of Characato, in 2023 the budget allocated to the funding source of donations and transfers was distributed only for current expenditure, where no progress or implementation is recorded. In 2022, there is progress of (92,7%) in the only generic 2.3. Goods and Services, which includes the purchase of goods (food, clothing, school supplies, medical supplies, etc.) and the contracting of services (rentals, professional and technical services, etc.)

In the District Municipality of Vitor, as indicated above, the source of financing for Determined Resources in 2023 is the one with the lowest PIM, with an expenditure execution rate of (83%), lower than in 2022. This source comes from items such as 07 Municipal Compensation Fund, 08 Municipal Taxes and 18 Canon and Surcharge, Royalties, Customs Revenue and Participations. The last item mentioned is the one with the highest allocated budget, however, it is the one with the lowest execution progress (88,9%), being higher in 2022. As for the District Municipality of Characato, in 2023 the Source of Financing of Determined Resources represents S/ 29 869 697,00 of PIM participation, with respect to the other sources of financing, however, only (53% progress) was achieved, registering the highest progress in 2022. This source comes from items such as 07 Municipal Compensation Fund, 08 Municipal Taxes and 18 Canon and Surcharge, Royalties, Customs Revenue and Participations, with the lowest execution progress of 49,2% in the participation of Canon and Surcharge.

Analysis of the Functional Classification of Expenditure – Execution by Function

Likewise, in 2022, a larger budget was allocated to sector 15. Transportation (urban transportation), followed by 22. Education, however, in both sectors the expenditure was not fully executed, thus resulting in a “deficient” rating. The Housing and Urban Development Sector is one of the sectors with the lowest budget, and it only managed to execute 89,1% of the expenditure, obtaining a rating of “Fair”. On the other hand, the Health sector managed to execute efficiently, executing 97,6% of the budget. For the year 2023, a larger budget was allocated to Transport and Education, achieving an execution of 21% (poor) and 60,4% (fair), followed by the sectors of Public Order, Agriculture, Housing and Development, and Health, which received a Poor rating. A fair rating is also seen in the sectors of Planning, Management, Environment, Sanitation, Culture and Sport, and Social Protection.

Programmatic Classification - Execution by Budget Category

In the district municipality of Vitor, in 2023, the budget was allocated to nine budget programs, equivalent to the general institutional objectives, which, according to the execution, obtained “excellent” progress in metaxenic diseases and zoonoses, use of water resources for agricultural use and reduction of vulnerability and attention to disaster emergencies. Then, the national rural sanitation program obtained 45,9% progress and Central Actions 0,9% with a “Poor” rating. In the district municipality of Characato, in 2023, of the 15 budgeted programs equivalent to the general institutional objectives, it was observed that 90% of the programs managed to execute more than three programs, rating “very good.” Immediately afterward, five programs obtained a “Good” rating. Then, three programs received a “fair” rating. Finally, three programs were rated “poor” in the national rural sanitation program, students’ learning achievements in regular basic education, and reduction of cost, time, and insecurity in the transportation system.

Table 14*Funding Source 5: Determined Resources*

Source of Funding (General Expenditure)	DISTRICT MUNICIPALITY OF VITOR						DISTRICT MUNICIPALITY OF CHARACATO					
	2022			2023			2022			2023		
	PIM Accrued	Execution	Progress %	PIM Accrued	Execution	Progress %	PIM Accrued	Execution	Progress %	PIM Accrued	Execution	Progress %
5. SPECIFIC RESOURCES	17 970 658	16 247 052	90,4	10 083 406	8 349 686	83	29 019 281	10 638 613	37	29 869 697	15 970 718	53
07: MUNICIPAL COMPENSATION FUND	1 768 724	1 744 065	98,6	1 836 839	1 771 982	96,5	1 854 085	1 612 081	86,9	2 226 796	1 913 881	85,9
5. CURRENT EXPENSES	1 756 724	1 732 065	98,6	1 828 599	1 763 742	96	1 770 675	1 554 250	87,8	2 138 993	1 852 612	87
2.1. PERSONAL AND SOCIAL RESPONSIBILITIES	471 468	467 779	99,2	493 010	463 781	94,1	415 097	408 262	98,4	464 116	445 241	95,9
2.2. PENSIONS AND OTHER SOCIAL BENEFITS			-	3 000	3 000	100	3 000	3 000	100			
2.3. GOODS AND SERVICES	1 282 040	1 261 070	98,4	1 318 515	1 282 889	97,3	1 208 861	1 067 418	88,3	1 536 074	1 274 934	83
2.4. DONATIONS AND TRANSFERS							87 614	45 927	52,4	51 000	50 208	98,4
2.5. OTHER EXPENSES	3 216	3 216	100	14 074	14 072	100	56 103	29 643	52,8	87 803	82 229	93,7
6. CAPITAL EXPENDITURE	12 000	12 000	100	8 240	8 240	100	83 410	57 831	69,3	87 803	61 269	89,9
2.6. ACQUISITION OF NON-FINANCIAL ASSETS	12 000	12 000	100	8 240	8 240	100	83 410	57 831	69,3	87 803	61 269	89,9
08: MUNICIPAL TAXES	296 033	275 894	93,2	171 456	153 768	89,7	853 167	541 771	63,5	1 643 094	1 269 968	77,3
5. CURRENT EXPENSES	294 634	274 495	93,2	171 456	153 768	89,7	851 367	539 971	63,4	1 608 496	1 243 196	77,3
2.1. PERSONAL AND SOCIAL RESPONSIBILITIES	2 070	2 070	100				32 917	30 776	93,5	42 887	33 237	77,5
2.2. PENSIONS AND OTHER SOCIAL BENEFITS	14 233	14 232	100	23 252	20 354	87,5						
2.3. GOODS AND SERVICES	266 331	246 193	92,4	148 204	133 414	90	818 450	509 195	62,2	1 551 009	1 199 178	77,3
2.5. OTHER EXPENSES	12 000	12 000	100							14 600	10 781	73,8
6. CAPITAL EXPENDITURE	1 399	1 399	100				1 800	1 800	100	34 598	26 772	77,4
2.6. ACQUISITION OF NON-FINANCIAL ASSETS	1 399	1 399	100				1 800	1 800		34 598	26 772	77,4

18: CANON AND SURCHARGE, ROYALTIES, CUSTOMS DUTY AND PARTICIPATIONS	15 905 901	14 227 093	89,4	8 075 111	6 423 936	79,6	26 312 029	8 484 761	32,2	25 999 807	12 786 869	49,2
5. CURRENT EXPENSES	2 091 791	1 961 747	93,8	2 449 244	2 178 117	88,9	2 463 133	1 865 545	75,7	2 463 133	1 865 545	75,7
2.3. GOODS AND SERVICES	2 091 791	1 961 747	93,8	2 449 244	2 178 117	88,9	2 463 133	1 865 545	75,7	2 463 133	1 865 545	75,7
6. CAPITAL EXPENDITURE	13 814 110	12 265 346	88,8	5 625 867	4 245 819	75,5	23 848 896	6 619 216	27,8	23 536 674	10 921 324	46,4
2.6.7. CONSTRUCTION OF BUILDINGS AND STRUCTURES	12 619 268	11 122 647	8,1	3 772 319	3 005 120	79,7	22 814 258	6 019 792	26,4	22 565 475	10 533 354	46,7
2.6.8. ACQUISITION OF VEHICLES, MACHINERY AND OTHER ITEMS	619 297	606 480	97,9	743 487	598 500	80,5	21 137	12 948	61,3	102 879	36 666	35,6
2.6.7. ACQUISITION OF NON-PRODUCED ASSETS	64 000	52 000	81,3	96 500	24 410	25,3	250 000	230 000	92			
2.6.8. OTHER EXPENSES OF NON-FINANCIAL ASSETS	511 545	484 219	94,7	1 013 561	617 789	61	763 501	356 476	46,7	868 320	351 304	40,5
TOTAL SOURCES OF FINANCING	23 355 041	19 990 469	85,6	42 270 392	9 504 102	22,5	30 481 589	11 780 145	38,6	31 697 771	17 256 629	54,4

Note. Adapted from MEF's Friendly Consultation, SIAF.

*% Progress = (Execution/PIM) x 100

Table 15

Total Execution by Function – Municipality of Vitoria

Function	2022				2023			
	PIM	Execution Accrued	Progress %	Grade	PIM	Execution Accrued	Progress %	Grade
03: CONTINGENCY PLANNING, MANAGEMENT AND RESERVE	6 226 512	4 221 487	67,8	REGULAR	2 964 544	2 604 369	87,9	GOOD
05: PUBLIC ORDER AND SECURITY	658 824	304 720	46,3	DEFICIENT	320 175	279 083	87,2	GOOD
10: AGRICULTURE	4 185 628	2 276 549	54,4	REGULAR	413 967	103 894	25,1	DEFICIENT
12: ENERGY	7 896 701	1 654 933	21,0	DEFICIENT	300 015	285 013	95,0	VERY GOOD
15: TRANSPORT	979 898	758 381	77,4	REGULAR	120 298	99 337	82,6	GOOD
17: ENVIRONMENT	1 280 898	975 660	76,2	REGULAR	18 629 602	2 592 687	13,9	DEFICIENT

18: SANITATION	92 096	14 840	16,1	DEFICIENT	1 330 226	722 652	54,3	DEFICIENT
19: HOUSING AND URBAN DEVELOPMENT	100 776	52 444	52,0	REGULAR	2 197 263	1 007 948	45,9	DEFICIENT
20: HEALTH	3 542 635	2 174 986	61,4	REGULAR	493 197	480 380	97,4	VERY GOOD
21: CULTURE AND SPORT	6 299 313	3 806 404	60,4	REGULAR	1 418 923	1 075 059	75,8	REGULAR
22: EDUCATION	159 822	97 422	61,0	REGULAR	14 239 184	123 170	0,9	DEFICIENT
23: SOCIAL PROTECTION	6 226 512	4 221 487	67,8	REGULAR	134 457	123 089	91,5	VERY GOOD
TOTAL	31 423 103	16 337 826	51,9	DEFICIENT	42 561 851	9 496 681	22,9	DEFICIENT

Note. Adapted from MEF's Friendly Consultation, SIAF.

*Efficiency Indicator = (Execution/PIM) x 100

Table 16

Total Execution by Function – Municipality of Characato

Function	2022				2023			
	PIM	Execution Accrued	Progress %	Grade	PIM	Execution Accrued	Progress %	Grade
03: PLANNING, MANAGEMENT AND CONTINGENCY RESERVE	5 554 951	4 070 405	73,3	REGULAR	6 226 512	4 221 487	67,8	REGULAR
05: PUBLIC ORDER AND SECURITY	416 100	338 444	81,3	GOOD	658 824	304 720	46,3	DEFICIENT
07: WORK	99 612	92 293	92,7	VERY GOOD				
10: AGRICULTURE	5 080 338	1 095 966	21,6	DEFICIENT	4 185 628	2 411 928	54,4	DEFICIENT
15: TRANSPORT	7 489 254	2 772 164	37,0	DEFICIENT	7 896 701	3 228 082	21,0	DEFICIENT
17: AMBIENTE	778 456	640 903	82,3	GOOD	979 898	763 178	77,4	REGULAR
18: SANEAMIENTO	1 703 995	497 281	29,2	DEFICIENT	1 280 898	1 064 975	76,2	REGULAR
19: HOUSING AND URBAN DEVELOPMENT	62 075	55 279	89,1	GOOD	92 096	14 840	16,1	DEFICIENT
20: SALUD	61 268	59 771	97,6	VERY GOOD	100 776	52 444	52,0	DEFICIENT
21: CULTURE AND SPORT	3 562 832	399 750	11,2	DEFICIENT	3 542 635	2 576 807	61,4	REGULAR
22: EDUCATION	5 561 084	1 669 782	30,0	DEFICIENT	6 299 313	3 839 121	60,4	REGULAR
23: SOCIAL PROTECTION	125 440	88 106	70,2	REGULAR	159 822	98 478	61,0	REGULAR
TOTAL	30 495 405	11 780 144	38,6	DEFICIENT	31 423 103	18 809 543	52,0	DEFICIENT

Note. Adapted from MEF's Friendly Consultation, SIAF.

*Efficiency indicator = (Execution/PIM) x 100

Table 17*Total Execution by Budget Category – Municipality of Vitor 2023*

Budget Category	Municipality of Vitor				Characato Town Council			
	PIM	Execution Accrued	Progress %	Grade	PIM	Execution Accrued	Progress %	Grade
0017: METAXENIC DISEASES AND ZOONOSIS	822	747	90,8	VERY GOOD	822	747	90,8	VERY GOOD
0030: REDUCTION OF CRIMES AND MISDEMEANORS THAT AFFECT CITIZEN SECURITY	320 175	279 083	87,2	GOOD	320 175	279 083	87,2	GOOD
0036: COMPREHENSIVE SOLID WASTE MANAGEMENT	551 646	369 133	66,9	REGULAR	551 646	369 133	66,9	REGULAR
0042: HARVESTING OF WATER RESOURCES FOR AGRICULTURAL USE	211 500	196 500	92,9	MUY GOOD	211 500	196 500	92,9	VERY GOOD
0046: ACCESS TO AND USE OF RURAL ELECTRIFICATION	120 298	99 337	82,6	GOOD	120 298	99 337	82,6	GOOD
0068: REDUCTION OF VULNERABILITY AND DISASTER EMERGENCY ATTENTION	88 515	88 513	100,0	VERY GOOD	88 515	88 513	100,0	VERY GOOD
0083: NATIONAL PROGRAM FOR RURAL SANITATION	2 197 263	1 007 948	45,9	DEFICIENT	2 197 263	1 007 948	45,9	DEFICIENT
0090: LEARNING ACHIEVEMENTS OF REGULAR PRIMARY SCHOOL STUDENTS					14 239 184	123 170	0,9	DEFICIENT
0101: INCREASE IN THE PERUVIAN POPULATION'S PARTICIPATION IN PHYSICAL, SPORTS AND RECREATIONAL ACTIVITIES					1 382 357	1 045 753	75,7	GOOD
0138: REDUCTION OF COST, TIME AND INSECURITY IN THE TRANSPORT SYSTEM					15 739 879	34 500	0,2	DEFICIENT
0142: ACCESS TO SPECIALIZED SERVICES FOR ELDERLY ADULTS					24 879	18 884	75,9	REGULAR
0148: TIME SAVING, INSECURITY AND ENVIRONMENTAL COSTS IN URBAN TRANSPORT					1 378 270	1 182 632	85,8	GOOD
1001: SPECIFIC PRODUCTS FOR EARLY CHILDHOOD DEVELOPMENT					3 686	3 684	100,0	VERY GOOD
9001: CENTRAL STOCK	14 239 184	123 170	0,9	DEFICIENT	1 381 493	1 328 479	96,2	GOOD
9002: BUDGET ALLOCATIONS THAT DO NOT RESULT IN PRODUCTS	1 382 357	1 045 753	75,7	REGULAR	4 921 884	3 718 320	75,5	REGULAR
TOTAL BUDGET PROGRAMMES	15 739 879	34 500	22,3	DEFICIENT	42561851	9496683	22,3	DEFICIENT

Note. Adapted from *MEF's Friendly Consultation*, SIAF.

*Efficiency Indicator = (Execution/PIM) x 100

DISCUSSION

Analyzing the results and research objective allows us to provide alternative solutions for better executing their budgets in the municipalities. It can be seen that the Municipality of Vitor has a percentage increase in the PIA in the years 2022 to 2023 with an efficiency indicator of 126,27% in the expenditure of goods and services, followed by 106,46% in personnel expenses and social obligations. In the Municipality of Characato, there is a percentage increase in the PIA, with an efficiency indicator of 443% in donations and transfers, followed by 150,70% in personnel and obligations. We comment on the execution of public expenditure of the Municipality of Vitor in the year 2023, which was 78% lower than in the year 2022, which was 95%. As for the Municipality of Characato, in 2023, it was 68%, almost the same as in 2022, which was 65,2%.

In line with the findings, Díaz (2023) states that “public spending is at a regular level, and there is a direct relationship between budget execution and transparency in the use of resources.” Likewise, Canto & Mendoza (2024) conclude “that there is a direct relationship such that as the budget process increases, so does the quality of spending.” We agree with Pelaez (2022), who concluded that budget execution, AIB - Approved Institutional Budget, and MIB - Modified Institutional Budget shows that some factors are deficient and do not meet institutional goals. Likewise, Mendoza, Arana & Nuñez (2024) conclude that there is an acceptable relationship between budget execution and the quality of spending in the District Municipality of Daniel Alomia. Finally, Rafael (2024) concludes that budget execution improved from 2020 to 2021, from 96,65% to 101,16%, and expenditure execution from 58,5% to 80,3%. Showing a more significant deficiency in the budgetary execution of expenses in both years, failing to execute its budget 100% in the Municipality of Chalamarca.

CONCLUSION

It is visualized that in the fiscal years 2023 and 2022, the execution of public spending of both District Municipalities of Arequipa register an advance of less than 90%, resulting in management between regular to deficient according to the indicator of efficiency and management, becoming detrimental to the achievement of the institutional objectives established by the District Municipality of Vitor and the District Municipality of Characato, since the budgeted amount is not achieved according to the Sources of Financing and Generic Expenditure, as verified in the execution of budgetary functions and programs subject to results, being unfavorable for the closing of gaps for the benefit of the population. For the entity itself, since the entire budget is not executed, the remaining balance must be returned to the MEF or transferred to the following year, depending on the source of financing.

BIBLIOGRAPHIC REFERENCES

- Alarcón, M. (2017). *Finanzas Públicas*. Hecho en Depósito Legal de la Biblioteca Nacional del Perú. N° 2017-17493.
- Canto, S. & Mendoza, E. (2024) “Ejecución presupuestal y calidad de gasto en la Municipalidad Distrital de San Agustín de Cajas - Huancayo – 2021”. https://repositorio.continental.edu.pe/bitstream/20.500.12394/15449/1/IV_FCE_310_TE_Canto_Mendoza_2024.pdf
- COMEXPERU. (2022). *Análisis del Gasto Público en Arequipa*. Lima: COMEXPERU. Obtenido de <https://www.comexperu.org.pe/public/upload/articles/reportes/reporte-gasto-arequipa-001.pdf>
- COMEXPERU. (2022). *Reporte eficacia del gasto público*. Resultados 2021. Lima, Perú.
- COMEXPERU. (2023). *Reporte eficacia del gasto público*. Resultados para el año 2022. Lima, Perú.
- Díaz, E. (2023) “Ejecución Presupuestal Y Gasto Público En La Municipalidad Distrital De Independencia, 2022” <https://repositorio.upci.edu.pe/bitstream/handle/upci/996/DIAZ%20GOMEZ%2C%20EDWIN%20ULISES.pdf?sequence=1&isAllowed=y>
- Hernández-Sampieri, R., & Mendoza, C. (2018). *Metodología de la Investigación. Las rutas Cuantitativa Cualitativa y Mixta*.
- INEI. (2015). *Perú: Estadísticas de Gestión Municipal 2008 - 2014*. p. 39. Lima, Perú: Oficina de Impresiones de la Oficina Técnica de Administración del INEI.
- INEI. (2023). Perú: *Indicadores de Gestión Municipal 2022*.
- INEI. (2023). *Pobreza monetaria afectó al 27,5% de la población del país en el año 2022*. Perú.
- MEF (2022). *Consulta amigables*. <https://apps5.mineco.gob.pe/transparencia/Navegador/default.aspx>

MEF (2023). *Consulta amigables*. <https://apps5.mineco.gob.pe/transparencia/Navegador/default.aspx>

Mendoza, E., A., & Nuñez, S. (2024) “*Ejecución presupuestal y calidad de gasto de la municipalidad distrital de Daniel Alomía Robles*”, Leoncio Prado, Huánuco, 2022. <https://ciencialatina.org/index.php/cienciala/article/view/10156>

Pelaez, P. (2022) “*Ejecución presupuestal en la municipalidad distrital de San Antonio de Cañete durante los periodos 2019 – 2020*” . <https://repositorio.autonoma.edu.pe/bitstream/handle/20.500.13067/2411/Pelaez%20Garcia%2C%20Yennifer%20Patricia.pdf?sequence=1&isAllowed=y>

Rafael, J. (2024) “*Análisis de la ejecución presupuestaria en la Municipalidad Distrital Chalamarca, 2020 – 2021*”. <https://repositorio.unach.edu.pe/server/api/core/bitstreams/88110227-f947-4cce-a9c3-981fc420d576/content>

FINANCING

None.

CONFLICT OF INTEREST

None.

AUTHORSHIP CONTRIBUTION

Conceptualization: Miguel Ángel Alarcón Carrasco, Valerio Teodoro Ticona Apaza.

Data curation: Miguel Ángel Alarcón Carrasco, Valerio Teodoro Ticona Apaza.

Formal analysis: Miguel Ángel Alarcón Carrasco, Valerio Teodoro Ticona Apaza.

Research: Miguel Ángel Alarcón Carrasco, Valerio Teodoro Ticona Apaza.

Writing - original draft: Miguel Ángel Alarcón Carrasco, Valerio Teodoro Ticona Apaza.

Writing - revision and editing: Miguel Ángel Alarcón Carrasco, Valerio Teodoro Ticona Apaza.