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Evaluación del proceso de planificación y del ciclo presupuestario para los Gobiernos Autónomos Descentralizados

Evaluation of the planning process and the budget cycle for Decentralized Autonomous Governments

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RESUMEN

La presente investigación tuvo por objetivo diseñar un sistema de gestión y control presupuestario. Dada la naturaleza de la indagación, se optó por un estudio descriptivo con un diseño no experimental, por cuanto no se construyó ningún escenario con las variables de estudio, en su defecto se analizó el presupuesto público y los sistemas de control interno en su estado natural, en el Gobierno Autónomo Descentralizado Intercultural de El Tambo (GADMIET). Las encuestas fueron aplicadas a los Directores Departamentales, responsables de los procesos administrativos y financieros de la entidad; en lo posterior se analizó los resultados obtenidos en esta evaluación, identificando que existe deficiencia en la ejecución del presupuesto, falta de mecanismos de control presupuestario y fondos comprometidos en la administración anterior.

Descriptores: Administración local; tributación; política fiscal; presupuesto del Estado; presupuesto. (Palabras tomadas del Tesauro UNESCO).

ABSTRACT

The objective of this research was to design a management system and budget control. Given the nature of the investigation, a descriptive study with a non-experimental design was chosen, since no scenario was constructed with the study variables, failing that, the public budget and the internal control systems in their natural state were analyzed in El Tambo Intercultural Decentralized Autonomous Government (ETIDAG). The surveys were applied to the Departmental Managers, responsible for the administrative and financial processes of the entity; subsequently, the results obtained in this evaluation were analyzed, identifying that there is deficiency in budget execution, lack of budgetary control mechanisms and committed funds in the previous administration.

Descriptors: Local government; taxation; fiscal policy; State budget; budgets. (Words taken from the UNESCO Thesaurus).

INTRODUCTION

The budget and its preparation play an important role in decision-making in private organizations and with much greater reason in public entities, for this reason, in all the countries of the world the elaboration of the budget proforma is the norm. In each state agency prior to the close of the fiscal period, it is established as a priority to develop and socialize the general state budget with the citizens considering the projection of expenditures and investments to be executed in the public sector, which allows defining appropriate strategies to attract resources.

In the broad regulatory framework that governs public entities in Ecuador, there are differences between budget formulation and execution in different municipal GAD'S, therefore, it is proposed to design a budget management and evaluation control system with the purpose of contributing to the efficient allocation of public resources to the different programs and projects established by the Municipal GADS.

METHODOLOGY

The research was descriptive with a non-experimental design. The methodological approach was mixed. From the qualitative perspective, an exhaustive review of the specialized literature was carried out, and from the quantitative perspective, an analysis of the variables was carried out based on statistical elements and the analysis of compliance with budget execution (Ruiz, Narváez & Erazo, 2019).

The universe of study was made up of the departmental directors of the Intercultural Decentralized Autonomous Government of El Tambo in the Cañar province (Financial Director, Accountant, Planning Director and Director of Public Works). The techniques used were the survey, observation and documentary review. Regarding the instruments, a questionnaire with multiple choice questions on the Likert scale was applied; besides, a guide of open questions and a document review guide were elaborated. These tools allowed gathering information on budget management and on the control mechanisms that are applied in the unit of analysis. The research also collected bibliographic information related to public budgets that was later linked to the field research carried out at the GADMIET.

RESULTS

From the application of research techniques to evaluate compliance of the budget cycle in GADMIET, the most relevant results are detailed below:

Budget programming. The investigation of this indicator determined the following: The GAD of El Tambo canton prepared the AOP in conjunction with the highest authority, departmental heads and the participation of the citizens for setting the needs of the population; however, in 2019, the planned projects were not fully executed.

Budget formulation. With regard to this indicator, it was identified that the GAD complied with the budgetary principles indicated by the Ministry of Economy and Finance. Also, funds were allocated for the different activities, programs and projects to be developed.

Budget approval. In this indicator it was revealed that the Councilors approved the budget for the 2019 period, as established in the Organic Code of Territorial Organization, Autonomy and Decentralization Organic Code of Planning and Public Finance.

Budget Execution. For the analysis of this indicator, several research techniques were used, such as: surveys, interviews and analysis of the financial statements in 2019. From this evaluation the following was determined:

Regarding income, the GADMIET received income for $ 5,106,222.94; which corresponds to 82% of execution in the period. With respect to expenses, the amount of $ 4,229,152.89 was accrued, which corresponds to 68% of execution. And regarding the execution of projects, at the end of the year, it was established that 19 planned projects were not executed.

Monitoring and evaluation of budget execution. This indicator showed the lack of control of the GAD's operational management and, consequently, of its budget execution.

Budget closure and settlement. The aforementioned deficiencies have resulted in serious difficulties for the Mayor and Departmental Heads when making decisions, so it is imperative to establish initiatives for improving public management in order to enhance and make a more transparent analysis, formulation and execution of the proposal. For this reason, this research proposes the design of a budgetary evaluation and management control system with the purpose of contributing to the efficient allocation of public resources to the different programs and projects established by GADMIET.

PROPOSAL

After the results obtained with the application of research techniques and considering the phases of the GADMIET budget cycle, the design of a budget management and evaluation control system is proposed with the purpose of contributing to the efficient distribution of public resources to the different programs and projects established by the GADMIET.

Component 1: Strategic budget planning

Regulations: The regulations under which planning will be regulated is the Organic Code of Territorial Organization, Autonomy and Decentralization, the Organic Law on Transparency and Access to Public Information and the Organic Code of Planning and Public Finance. The regulatory body for this component is the National Secretariat for Planning and Development.

Actions: The proposed activities are the following: establish a process to improve the collection of municipal property taxes, implement a system for Decentralized Autonomous Governments through online software, create a technological services table, develop a schedule that contains the established deadlines for the execution of the different stages of the budget cycle according to the applicable regulations, work as a team in order to achieve the exchange of opinions and needs of the different actors to guarantee action within the institution, promote strategic thought in the operational part of the institution so that they do not carry out scattered actions but aligned with the objectives of strategic planning.

Actors: Highest Authority, Departmental Directors, Operational Chiefs.

Expected Results: The expected results of the application of this component are the following: inter-institutional coordination, make the budget transparent, guarantee standardized and relevant information for budget planning.

Component 2: Internal control and budget management

Regulations: The internal control of the public sector is regulated by the Organic Law of the General State Comptroller's Office and the Internal Control Regulations.

Actions: The proposed activities are the following: carry out a monthly self-evaluation questionnaire, hold periodic meetings with the Highest Authority and Departmental Heads, adopt procedures and actions before making decisions regarding budget allocations, verify through mechanisms of control that the programming is linked to the Institutional Operating Plan, develop an automatic computer system that verifies the contracting processes, and evaluate the performance of the servers in the different work areas periodically.

Responsibility: Maximum Authority and Departmental Directors according to their competencies.

Expected Results: After applying the activities, the following results are expected to be achieved: guarantee the effective and efficient execution of the budget, maximize compliance with the guidelines established by the different regulatory bodies and improve the internal control management of the institution.

Component 3: Risk identification

Regulations: The regulation that controls this section is the Organic Code of Planning and Public Finance and the regulatory entity is the National Secretariat for Planning and Development.

Actions: To carry out this phase, personnel from specific areas who are previously trained and demonstrate mastery of the subject will be delegated. The points to be developed are the following: identify the potential risks that an entity faces through the application of information collection tools, carry out quantitative and / or qualitative tests in order to measure the risks with the greatest impact, carry out control and monitoring of the aforementioned mitigation measures.

Responsibility: The Highest Authority will be in charge of establishing the guidelines and assigning activities to the Departmental Directors according to their competencies.

Expected Results: The results within this component are the following: link the degree of impact and the probability of occurrence of risks and mitigate the risks that arise in the different departments.

Component 4: Performance and management indicators

Regulations: The regulation that controls this section is the Organic Code of Planning and Public Finance, while the regulatory entity is the Ministry of Finance.

Actions: Among the activities, the application of indicators is proposed, such as: income efficiency, self-sufficiency of the entity, financial solvency, efficiency of expenses and execution of projects.

Actors: Highest Authority, Departmental Directors, Operational Chiefs.

Expected Results: The results that are intended to be achieved with the proposal focus on: improve the levels of trust in the different areas and establish levels of transparency in the use of public resources.

Component 5: Evaluation and prioritization of projects

Regulations: The applicable regulations for this component are the technical standards of the budget and the regulatory entity is the Sub-secretariat of Investment.

Actions: Carry out the evaluation of the projects, work in teams to prepare compliance tests addressed to the Departmental Directors of the entity for verifying the status of execution of their projects, socialize the instruments for the evaluation, after the tests are carried out, analyze and deliver the information to the previously established work team, review, analyze and provide the observations to the departments, issue a corresponding evaluation report in which they will verify the compliance and difficulties presented, as well as achievements obtained and corrective measures suggested by each unit of analysis.

Actors: The Highest Authority will supervise and will be in charge of establishing the work teams.

Expected Results: The main results are the following:

- Execute the programs with excellence.
- Establish corrective mechanisms on the difficulties found.
- Locate the department or project with problems.
- Prioritize assignments for projects.

Component 6: Institutional improvement plan

To do this, a matrix has been designed with the aspects to be implemented, which is presented in Table:

Table. Improvement plan matrix

Improvement plan matrix					
Problem	**Norm**	**Actions**	**Responsible**	**Results**	**Period**
Deficiency in the execution of planned projects	Internal control standards and Organic Code of Territorial Organization, Autonomy and Decentralization	Implement digital calendars with deadlines for the allocation of resources and for each department of the entity	-Maximum Authority -Departmental Heads	Comply with the execution of the projects	With the preparation of the POA
Lack of control mechanisms throughout the budget phases	Internal Control Standards and Organic Law of the State	Implement control mechanisms through the use of information technologies in the budget phases	-Maximum Authority -Financial and Systems Departments	Maintain permanent control of the budget	Permanent
Inefficient budget execution	-Internal control standards -Efficiency and effectiveness indicators	Apply budget management indicators	Financial Department	Establish the degree of budget compliance	After budget execution
Timeless Public procurement procedure Plan	Law on public procurement	Determine compliance with the Annual Procurement	Maximum Authority and Administrative Department	Comply with the provisions of the Annual Contracting Plan Department	At the end of the first four-month period

DISCUSSION

The diagnosis of the research applied to the GADMIET determined that they do not have control mechanisms and constant evaluation of the phases of the budget cycle. With reference to this, the inefficiency in the execution of the budget assigned in the evaluated period is evident.

As a contribution to the research, a budget management and evaluation control system is presented as a proposal, through the application of a series of components that will serve as an evaluating instrument of control and management in each of its phases. Furthermore, they will contribute to taking corrective actions regarding the results found by the institution's servers.

It is important to emphasize the relevance of computer systems nowadays as they greatly facilitate control and progress in various economic sectors, which is why they are considered necessary for non-financial public sector institutions to implement the use of technology platforms that allow a permanent evaluation both in the operational part and in the budget execution.

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