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## Transparency in Budget Management and Strategic Planning with Organizational Learning for Results-Based Management

David De la Cruz Montoya <sup>1</sup>: <https://orcid.org/0000-0003-0184-8727>

Ciro Ismael Delgado Sánchez <sup>1</sup>: <https://orcid.org/0000-0002-9231-1361>

Gladys Espinoza Vasquez <sup>2</sup>: <https://orcid.org/0000-0002-1333-5614>

Rossana Enith Juárez-Gutiérrez <sup>3</sup>: <https://orcid.org/0000-0002-0860-1068>

Rufino Galindo Caro <sup>1</sup>: <https://orcid.org/0000-0001-9296-6504>

Aron Pedro Albarran Cachay <sup>4\*</sup>: <https://orcid.org/0009-0001-5195-8935>

<sup>1</sup> Cesar Vallejo University, Peru.

<sup>2</sup> National University of Callao, Peru

<sup>3</sup> National Institute of Statistics and Informatics, Peru.

<sup>4</sup> Federico Villarreal National University

\*Corresponding author: [2018000543@unfv.edu.pe](mailto:2018000543@unfv.edu.pe), [aronpedro.0506@gmail.com](mailto:aronpedro.0506@gmail.com)

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**Abstract. Introduction:** By relating Transparency in Budget management with citizen participation, with the variable Strategic planning with organizational learning for management by results; **Objective:** To determine the relationship between Transparency in Budget management with citizen participation; and strategic planning with organizational learning for management by results. **Method:** Transparency in public management, citizen participation and open government were key, based on the contributions of various authors and international organizations. **Results:** A sample for the present study was made up of 82 workers who completed higher education or university studies, selected with non-probabilistic sampling, during the last two months of the year 2023. **Conclusion:** There was a high significant relationship between Transparency in Budget management with citizen participation; with the variable strategic planning with organizational learning during the year 2023. **Keywords:** Transparency, Budget, participation, strategic planning, learning, management by results

### Transparencia en la gestión del Presupuesto y Planificación estratégica con Aprendizaje Organizacional para Gestión por Resultados

**Resumen. Introducción:** Al relacionar la Transparencia en la gestión del Presupuesto con participación ciudadana, con la variable Planificación estratégica con aprendizaje organizacional para la gestión por resultados; **Objetivo:** Determinar la relación entre la Transparencia en la gestión del Presupuesto con participación ciudadana; y planificación estratégica con aprendizaje organizacional para gestión por resultados. **Método:** Fue clave la transparencia en la gestión pública, la participación ciudadana y el gobierno abierto, tomando como base las aportaciones de diversos autores y organismos internacionales. **Resultados:** Se logró una muestra para el presente estudio estuvo conformada por 82 trabajadores municipales que cursaron estudios de educación superior o universitarios, seleccionados con muestreo no probabilístico, durante el último bimestre del año 2023. **Conclusión:** Existió relación significativa alta entre la Transparencia en la gestión del Presupuesto con participación ciudadana; con la variable planificación estratégica con aprendizaje organizacional durante el año 2023. **Palabras clave:** Transparencia, Presupuesto, participación, planificación estratégica, aprendizaje, gestión por resultados

### Transparência na Gestão Orçamentária e Planejamento Estratégico com Aprendizagem Organizacional para Gestão Baseada em Resultados

**Resumo. Introdução:** Ao relacionar a Transparência na gestão Orçamentária com a participação cidadã, com a variável Planejamento estratégico com aprendizagem organizacional para gestão por resultados; **Objetivo:** Determinar a relação entre a Transparência na gestão do Orçamento com a participação cidadã; e planejamento estratégico com aprendizagem organizacional para gestão baseada em resultados. **Método:** Transparência na gestão pública, participação cidadã e governo aberto foram fundamentais, com base em contribuições de diversos autores e organizações internacionais. **Resultados:** Uma amostra para o presente estudo foi composta por 82 trabalhadores municipais que concluíram o ensino superior ou curso superior, selecionados por amostragem não probabilística, durante os dois últimos meses de 2023. **Conclusão:** Houve alta relação significativa entre Transparência na gestão do Orçamento com a participação cidadã. ; com a variável planejamento estratégico com aprendizagem organizacional durante o ano de 2023. **Palavras-chave:** Transparência, Orçamento, participação, planejamento estratégico, aprendizagem, gestão por resultados





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## I. Introduction:

In order to relate Transparency in Budget management with citizen participation with the variable Strategic planning with organizational learning for results-based management, it is necessary that strategic planning, results-based management (RBM) and organizational learning (OL) in public and educational institutions be directed towards promoting active and transparent community participation in these processes.

One of the key concepts is transparency in public management, citizen participation and open government, based on the contributions of various authors and international organizations. The problematic reality is analyzed and alternative solutions are proposed, framed in the theories and conclusions presented. The **problematic reality is evident in:**

- Lack of transparency in public management, hindering access to information and social control over government actions.
- Low citizen participation in the design and implementation of public policies, limiting the influence of citizens in decision-making.
  
- Weak collaboration between the various social actors, hindering the co-creation of public value and innovation. Generating a lack of transparency in public management:
  - Difficulty accessing public information.
  - Lack of effective communication from the government.
  - Weak accountability of public officials.
- **Low citizen participation in public processes:**
  - Limited citizen participation in the development of public policies.
  - Weak social control over government actions.
  - Lack of effective mechanisms for citizen participation.
- **Weak collaboration between social actors:**
  - Distrust between the public sector, civil society and the private sector.
  - Difficulty working together to solve social problems.
  - Lack of mechanisms for intersectoral collaboration.

### Strategies for directing strategic planning:

1. **Clear and transparent communication:** Managers must communicate the institution's work objectives clearly and transparently to all members of the university community. This involves sharing the institutional vision, mission and values, as well as the established strategic goals.
2. **Diagnosis and situational analysis:** A thorough diagnosis and situational analysis is necessary to identify the institution's methodological needs. These needs must be reflected in the institution's problem bank, serving as a basis for the development of action plans.
3. **Collaborative teamwork:** The development of the strategic projection must be a participatory process that involves representatives from various sectors of the university community, such as the board of directors, the year group, the academic council, among others. Collaborative teamwork encourages the exchange of ideas, consensual decision-making, and commitment to institutional objectives.





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## Role of Results-Based Management:

GpR plays a crucial role in the interface with strategic planning and OA by:

- **Focus on achieving results:** RBM establishes clear and measurable performance indicators to assess progress towards achieving strategic objectives.
- **Analysis of the summary report of the year of instruction:** This analysis allows us to identify processes with greater difficulty and take appropriate corrective measures.
- **Raising the quality of institutional management:** GpR promotes continuous improvement of processes and efficiency in the use of resources.
- **Evaluation and monitoring of strategic planning:** GpR allows the initial result to be compared with the result obtained, facilitating the evaluation and adjustment of strategic planning.

**It is necessary that there is** an effective interrelation between strategic planning, RBM and OA, which is essential for achieving its objectives and comprehensive institutional development. Managers must promote a participatory and collaborative environment that fosters organizational learning and informed strategic decision-making.

### *Some definitions*

#### **Results-based Management (RBM):**

- **Definition:** GpR is a management model that focuses on obtaining predefined results, through the planning, execution, monitoring and evaluation of institutional activities (Fernández and Rubio, 2020).
- **Benefits:**
  - It raises the quality of institutional management.
  - Monitor and evaluate the improvement of strategic planning.
  - It allows the comparison of the initial result with the one obtained.
- **Application:**
  - Study and analysis of the summary report of the year of instruction.
  - Institutional self-assessment in three- or five-year periods.
  - Detection of weaknesses, threats, strengths and opportunities.

#### **Organizational Learning (OL):**

- **Definition:** OA is the process by which HEIs acquire and use knowledge to improve their performance and adapt to changes in the environment (Megret and Galarza, 2018).
- **Characteristics:**
  - It is associated with the change in institutional behavior and the creation of a knowledge base.
  - It occurs due to the university community's ability to respond to changes in the environment.
  - Allows modification of existing strategies and rules.
  - It requires proper use of human talent skills.
  - It involves creating a work environment that encourages learning.
  - Manages the tacit and explicit knowledge of the institution.



- It is associated with institutional culture.
- It is an indispensable basis for improvement in an organization.
- It is managed from the base in the self-assessment processes.

### Relationship between GpR and AO:

- GpR and AO are synergistic processes that complement each other.
- GpR provides a framework for planning and evaluating organizational learning.
- The AO allows HEIs to learn from their experiences and continuously improve their results.

### Transparency in Public Management:

- **Definition:** Transparency in public management is defined as the fundamental principle that requires the openness of the State to public scrutiny, effective communication and accountability. It implies that government actions must be accessible, understandable and subject to citizen review (Gasco-Hernández, 2023)
- **Characteristics:**
  - **Access to information:** Public information must be accessible to citizens in a timely, complete, reliable and free manner.
  - **Effective communication:** The government must communicate its decisions, plans and actions in a clear, precise and understandable manner for citizens.
  - **Accountability:** Public officials must answer for their actions before citizens and oversight institutions.

### Citizen Participation:

- **Definition:** Citizen participation is defined as the fundamental right that allows citizens to actively engage in public decision-making processes and exercise social control over government actions. It involves the possibility of participating in the development, implementation and evaluation of public policies (Gasco-Hernández, 2023).
- **Ways to participate:**
  - **Public consultation:** Mechanism through which the government seeks to gather opinions and suggestions from citizens on a specific topic.
  - **Citizen hearing:** Space for dialogue between the government and citizens to discuss and debate a topic of public interest.
  - **Participatory budgeting:** Process by which citizens participate in the preparation and allocation of the public budget.

### Open Government:

- **Definition:** Open government is defined as a public management model that seeks to improve transparency, citizen participation and collaboration to strengthen democracy and collective well-being. It implies a paradigm shift in the way of governing, moving from a closed and exclusive model to an open, transparent and inclusive one (Gasco-Hernández, 2023).
- **Pillars of open government:**
  - **Transparency:** Access to public information and effective communication.



- **Citizen participation:** Active participation of citizens in decision-making.
- **Collaboration:** Joint work between the public sector, civil society and the private sector through an Open Government, which is a public management model that seeks to improve transparency, citizen participation and collaboration to strengthen democracy and collective well-being (Gasco-Hernández, 2023).
- **Transparency:** A fundamental principle of public management that requires the opening of the State to public scrutiny, effective communication and accountability (Gasco-Hernández, 2023)
- **Citizen Participation:** A fundamental right that allows citizens to actively involve themselves in public decision-making processes and exercise social control over government actions.

### Transparency in Participatory Budgeting

Participatory budgeting (PP) is a paradigmatic example of democratic innovation in transparent public management. Its implementation seeks to increase citizen participation in decision-making processes, strengthening the deliberative component of democracy.

#### Democratic Innovation Approach:

Democratic innovation is defined as the set of "new formal and informal dynamics" implemented after a democratization process, with the aim of expanding citizen participation and influencing political decisions (Hernández Trejo, 2022).

#### Characteristics of Democratic Innovation:

- **Formal and informal mechanisms:** Democratic innovation can manifest itself through institutionalized (formal) or non-institutionalized (informal) mechanisms, depending on its origin and operation, and the political will for its implementation (Hernández Trejo, 2022).
- **Emphasis on deliberation:** Democratic innovation promotes citizen deliberation, where information, association, discussion and direct involvement of citizens are fundamental pillars in decision-making (Gurza Lavalle & Isunza Vera, 2010).

#### Participatory Budgeting as an Instrument of Democratic Innovation:

The PP becomes a key instrument for democratic innovation in transparent public management, by:

- **Promote citizen participation:** Allows citizens to influence the allocation of public resources, prioritizing projects of community interest.
- **Strengthen transparency:** Provides greater transparency in the management of the public budget, by allowing citizen access and oversight over resources.
- **Promote accountability:** Forces public officials to be accountable for the use of allocated resources, improving governance.
- **Enrich decision-making:** Incorporate the citizen perspective into decision-making, leading to more effective and fair public policies.





## II. Methodology

This research is of a descriptive correlational type and was developed with workers of a Peruvian municipality, considering the opinion and completion of questionnaires of both appointed and contracted personnel who were willing to answer the questionnaires.

**Approach** This research was developed with a quantitative approach. Non-experimental, cross-sectional design

**Sample** The sample for the present study consisted of 82 workers from a municipality who have completed higher education or university studies, selected by convenience, that is, with non-probabilistic sampling, surveyed during the year 2023

**Null hypothesis:** There is no significant relationship between Budget Management Transparency (BMT) with citizen participation and strategic planning with organizational learning (OL) during the year 2023

**Alternative hypothesis:** There is a significant relationship between transparency in the GdP with citizen participation and strategic planning with AO during the year 2023

## III. Results

The inferential results are shown, displayed with the Spearman Rho statistic, as they are categorical variables, measured with the non-parametric statistic. The results will be obtained by testing the null hypothesis; for a significance of 0.005

**Hypothesis:** There is no significant relationship between Budget Management Transparency (GdP) with PC and strategic planning with organizational learning (AO) during the year 2023

Table.1. *Correlation coefficient between GdP transparency with PC and strategic planning with AO*

			Transparency in GDP with PC	Strategic planning with AO
Spearman's Rho	Transparency in GDP with PC	Correlation coefficient	1,000	0.760
		Next (bilateral)	.	0.005
		N	82	82
	Strategic planning with AO	Correlation coefficient	0.760	1,000
		Next (bilateral)	0.005	.
		N	82	82

The result of the Spearman Rho correlation coefficient is 0.760, indicating that there is an intermediate positive relationship between the variables, with a bilateral significance level of  $p=0.005 < 0.05$  (highly significant). The null hypothesis is rejected and the general hypothesis is accepted; showing that: There is a high significant relationship between Transparency in Budget Management (GdP) with citizen participation and strategic planning with organizational learning (AO) during the year 2023

That is to say, by increasing Transparency in Budget Management (GdP) with PC, strategic planning with organizational learning (AO) increased considerably during the year 2023; in a municipality, according to the workers of said institution; for whom the concepts and the items answered were relevant and correlated, because some workers are pursuing postgraduate studies in public management; who comment to their coworkers about the significance of these variables



and the respective link between them, in this sense, these students are influential in the other workers.

#### IV. Discussion

The application of the questionnaires generated interest in workers in valuable concepts for public management such as : Budget (GdP), organizational learning (AO) among others, as they are essential tools for the continuous improvement of the Institutions.

- Effective implementation of GpR and AO requires institutional commitment and the participation of all members of the university community.
- HEIs that foster R&D and OA are better positioned to achieve their strategic objectives and fulfill their social mission.

Furthermore, performance-based budgeting (PP), as an instrument of democratic innovation in transparent public management, contributes to the construction of a more participatory, fair and equitable society, where citizens play an active role in decision-making and control of public spending.

#### *Recommendations:*

- Implement open government strategies that promote transparency, citizen participation and collaboration.
- Strengthen mechanisms for access to public information, ensuring its availability, accessibility and quality.
- Promote citizen participation in public decision-making processes through mechanisms such as public consultations, citizen hearings and participatory budgets.
- Promote collaboration between the public sector, civil society and the private sector for the co-creation of innovative solutions to social problems.

In other words: Transparency in public management, citizen participation and open government are fundamental pillars for strengthening democracy, good governance and sustainable development. The implementation of strategies that promote these principles is essential for building more just, equitable and prosperous societies.

- **Implement open government strategies:**
  - Design and implement an open government strategy that includes specific action plans to improve transparency, citizen participation and collaboration.
  - Create a unit or entity specialized in the implementation of the open government strategy.
  - Train public officials in the principles and practices of open government.
- **Strengthen mechanisms for access to public information:**
  - Expand access to public information

#### V. Conclusions

It is concluded that: There was a high significant relationship between Transparency in Budget Management (GdP) with citizen participation; with strategic planning with organizational learning (AO) during the year 2023

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