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Perceptions of the management and valuation of financial resources for employability programs in vulnerable populations

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Abstract

Objective: To analyze the perceptions of specialists linked to the budget area of a Peruvian municipality regarding the valuation and management of financial resources allocated to employability programs for young people from vulnerable populations. **Method:** A qualitative study based on the perceptions and opinions of six specialists from areas linked to budgeting, planning, social development, and employment in a Peruvian municipality. Semi-structured interviews were used as a data collection technique, and reflexive thematic analysis was applied for information processing. **Results:** Specialists identified significant gaps in budget allocation, limited inter-institutional coordination, and the absence of mechanisms to assess the social return on investment. Positive experiences were noted in targeted programs, though continuity and sustainability issues persist. Youth employability is recognized as a political priority but lacks stable funding due to political considerations outweighing technical criteria and limited impact evaluation. Experts identified fragmented funding sources, misalignment between budget and program cycles, and insufficient capacity in results-based financial management. Although the programs generate positive outcomes, their sustainability is weakened by budget cuts, particularly affecting post-employment support and the absence of longitudinal information systems. The study recommends strengthening technical capacities, institutionalizing budget assessment tools, implementing multi-year financing, and improving beneficiary monitoring systems. **Conclusions/Contributions:** Financial resource management for youth employability in vulnerable contexts requires strengthening budget valuation systems, integrating social impact indicators, and consolidating regulatory frameworks to ensure the continuity of interventions.

Keywords: Employability, budget management, vulnerable youth, municipality, financial resources, social valuation.

Percepciones de la gestión y valoración de recursos financieros para programas de empleabilidad en poblaciones vulnerables

Resumen

Objetivo: Analizar las percepciones de especialistas vinculados al área presupuestal de una municipalidad del Perú sobre la valoración y gestión de recursos financieros destinados a programas de empleabilidad en jóvenes de poblaciones vulnerables. **Metodología:** Estudio cualitativo basado en la percepción y opinión de seis especialistas de áreas vinculadas a presupuesto, planificación, desarrollo social y empleo de una municipalidad peruana. Se empleó la entrevista semiestructurada como técnica de recolección de datos y el análisis temático reflexivo para el procesamiento de la información. **Resultados:** Los especialistas identificaron brechas significativas en la asignación presupuestal, limitada articulación interinstitucional y ausencia de mecanismos de valoración del retorno social de la inversión. Se destacaron experiencias positivas en programas focalizados, aunque con problemas de continuidad y sostenibilidad. La empleabilidad juvenil es reconocida como prioridad política, pero carece de financiamiento estable debido al predominio de criterios políticos sobre técnicos y a la limitada evaluación de resultados. Los especialistas identifican fragmentación de fuentes de financiamiento, desarticulación entre ciclos presupuestales y operativos, y escasas capacidades en gestión financiera por resultados. Aunque los programas muestran efectos positivos, su sostenibilidad se ve afectada por recortes presupuestales, especialmente en el seguimiento posterior a la inserción laboral y por la falta de sistemas de información. Se recomienda fortalecer capacidades, institucionalizar la valoración presupuestal e implementar financiamiento plurianual. **Conclusiones/Aportes:** La gestión de recursos financieros para empleabilidad juvenil en contextos vulnerables requiere fortalecer los sistemas de valoración presupuestal, integrar indicadores de impacto social y consolidar marcos normativos que garanticen la continuidad de las intervenciones.

Palabras clave: Empleabilidad, gestión presupuestal, jóvenes vulnerables, municipalidad, recursos financieros, valoración social.





Percepções sobre a gestão e a valoração dos recursos financeiros para programas de empregabilidade em populações vulneráveis.

Resumo

Objetivo: Analisar as percepções de especialistas ligados à área orçamentária de um município peruano sobre a valoração e gestão dos recursos financeiros destinados a programas de empregabilidade para jovens de populações vulneráveis. **Metodologia:** Estudo qualitativo baseado nas percepções e opiniões de seis especialistas das áreas de orçamento, planejamento, desenvolvimento social e emprego de um município peruano. Entrevistas semiestruturadas foram utilizadas como técnica de coleta de dados, e a análise temática reflexiva foi empregada para o processamento das informações. **Resultados:** Os especialistas identificaram lacunas significativas na alocação orçamentária, limitada coordenação interinstitucional e falta de mecanismos para valoração do retorno social do investimento. Experiências positivas em programas específicos foram destacadas, embora esses programas tenham enfrentado desafios em termos de continuidade e sustentabilidade. A empregabilidade juvenil é reconhecida como prioridade política, mas carece de financiamento estável devido à predominância de critérios políticos sobre os técnicos e à limitada avaliação de resultados. Os especialistas identificaram fragmentação das fontes de financiamento, desalinhamento entre os ciclos orçamentários e operacionais e insuficiente capacidade em gestão financeira orientada para resultados. Embora os programas apresentem impactos positivos, sua sustentabilidade é comprometida por cortes orçamentários, especialmente no acompanhamento pós-inserção laboral e pela ausência de sistemas de informação longitudinal. Recomenda-se fortalecer capacidades técnicas, institucionalizar a avaliação orçamentária, adotar financiamento plurianual e aprimorar o monitoramento dos beneficiários. **Conclusões/Contribuições:** A gestão de recursos financeiros para a empregabilidade de jovens em contextos vulneráveis requer o fortalecimento dos sistemas de valoração orçamentária, a integração de indicadores de impacto social e a consolidação de marcos regulatórios que garantam a continuidade das intervenções.

Palavras-chave: Empregabilidade, gestão orçamentária, jovens vulneráveis, município, recursos financeiros, valoração social.

Perceptions de la gestion et de l'évaluation des ressources financières allouées aux programmes d'employabilité des populations vulnérables

Résumé

Objectif : Analyser les perceptions des spécialistes du budget d'une municipalité péruvienne concernant l'évaluation et la gestion des ressources financières allouées aux programmes d'employabilité destinés aux jeunes issus de populations vulnérables. **Méthodologie :** Étude qualitative basée sur les perceptions et opinions de six spécialistes des domaines du budget, de la planification, du développement social et de l'emploi au sein d'une municipalité péruvienne. Des entretiens semi-directifs ont été utilisés pour la collecte des données, et une analyse thématique réflexive a permis leur traitement. **Résultats :** Les spécialistes ont identifié d'importantes lacunes dans l'allocation budgétaire, une coordination interinstitutionnelle limitée et un manque de mécanismes d'évaluation du retour social sur investissement. Des expériences positives dans les programmes ciblés ont été mises en évidence, malgré des problèmes de continuité et de pérennité. L'employabilité des jeunes est reconnue comme une priorité politique, mais elle manque d'un financement stable en raison de la prédominance des considérations politiques sur les critères techniques et de l'insuffisance de l'évaluation des résultats. Les spécialistes ont identifié la fragmentation des sources de financement, le décalage entre les cycles budgétaires et opérationnels, ainsi que le manque de compétences en gestion financière axée sur les résultats. Bien que les programmes produisent des effets positifs, leur pérennité est compromise par les réductions budgétaires, notamment dans le suivi après l'insertion professionnelle et par l'absence de systèmes d'information longitudinaux. Il est recommandé de renforcer les capacités techniques, d'institutionnaliser l'évaluation budgétaire, de promouvoir un financement pluriannuel et d'améliorer le suivi des bénéficiaires. **Conclusions/Apports :** La gestion des ressources financières destinées à l'employabilité des jeunes en contexte de vulnérabilité nécessite le renforcement des systèmes d'évaluation budgétaire, l'intégration d'indicateurs d'impact social et la consolidation des cadres réglementaires garantissant la continuité des interventions.

Mots-clés : Employabilité, gestion budgétaire, jeunes vulnérables, municipalité, ressources financières, évaluation sociale.





1. Introduction

Youth employability among vulnerable populations is one of the central challenges on the social development agenda in Latin America. In Peru, local governments have assumed a leading role in the design and implementation of programs that aim to integrate young people living in poverty, social exclusion, or structural unemployment into the workforce. However, the effectiveness of these interventions depends, to a large extent, on how the financial resources allocated to these programs are valued and managed (ECLAC, 2023).

In the Latin American context, the relationship between public investment, employment policies, and youth well-being has been the subject of increasing academic attention. The ILO (2025) has indicated that employability gaps are the result of multiple structural factors, including deficiencies in the education system, limitations in social capital, and, crucially, the inadequacy and mismanagement of public resources directed toward this segment of the population. Recent data indicate that the youth unemployment rate in Latin America and the Caribbean tripled the adult rate in 2023, with nearly 60% of young people working in the informal sector.

The valuation of financial resources—understood as the process by which public organizations estimate, justify, and prioritize the allocation of funds—takes on a critical dimension when applied to programs aimed at vulnerable populations. According to Pozo Enciso et al. (2024), the lack of robust budget valuation mechanisms in Peruvian municipalities generates a series of inefficiencies that affect the coverage, quality, and continuity of services aimed at youth employment. This problem is especially relevant in contexts of scarce public resources, where the prioritization of investments requires sound and transparent technical criteria.

From a public management perspective, efficient resource allocation for social programs demands not only technical capacity but also political will, clear regulatory frameworks, and information systems that allow for monitoring the impact of interventions. In this regard, Meza et al. (2021) have emphasized that the coordination between planning and budgeting systems is crucial to ensuring that funds effectively reach the target populations, under conditions of equity and timeliness.

The problem raised takes on local relevance in the context of Peruvian municipalities, which in recent years have increased their responsibility for implementing active employment policies, without this necessarily being accompanied by a strengthening of their financial management capacities. Recent studies by the World Bank (2022) and the International Labour Organization (2025) indicate that institutional fragmentation and a lack of budgetary continuity are critical obstacles to the sustainability of youth employability programs in middle-income countries.

In the area of workers' health and well-being, occupational health research has systematically documented how precarious working conditions—common in the jobs held by vulnerable youth—have negative impacts on workers' overall health (Gonçalves Jardim et al., 2021). This broader perspective on workplace well-being reinforces the need to design employability programs that not only facilitate entry into the labor market but also promote decent and healthy working conditions, which in turn demands more sophisticated and impact-oriented budget management.

In this context, it is crucial to explore the perceptions of the technical stakeholders directly involved in the management of municipal financial resources. Understanding their assessments, experiences, and diagnoses allows us to identify critical issues and opportunities





for improvement that purely quantitative analyses often overlook. From the perspective of the social determinants of health, unemployment and precarious working conditions are among the factors with the greatest impact on the health and well-being of young people (Marañón Sáenz and López Pérez, 2023). Therefore, this article adopts a qualitative approach aimed at understanding how these stakeholders perceive the valuation and management of financial resources for employability programs for young people from vulnerable populations.

Table 1

Main theoretical approaches to financial resource management and youth employability

Focus / Author	Central concept	Implications for municipal management
Results-based budgeting (World Bank, 2022)	Linking fund allocation to performance indicators	It allows for the evaluation of the social return on youth employment programs.
Labor inclusion and social investment (ECLAC, 2023)	Public spending as a mechanism for reducing vulnerability gaps	Justify the budgetary prioritization of populations at risk
Human capital and training (ILO, 2025)	Employability as a result of investment in education and training	It supports municipally funded technical training programs
Value-based public management (Pozo Enciso et al., 2024; Meza et al., 2021)	Public resources must generate measurable social value	Demand for evaluation and accountability systems in municipalities
Sustainable development and inclusion approach (Marañón Sáenz and López Pérez, 2023)	Employment as an expansion of people's real opportunities	It guides the design of interventions towards the integral development of the young person.

Note: Prepared by the author based on a review of specialized literature.

2. Methodology

Perceptions of the management and valuation of financial resources for employability

This study adopts a qualitative, phenomenological-interpretive approach, aimed at exploring in depth the perceptions and opinions of six specialists with direct experience in areas related to budgeting, planning, social development, and employment promotion in a municipality in Peru. This methodological design responds to the nature of the object of study, which requires understanding the meanings, values, and interpretations that technical actors construct around the management of financial resources for youth employability programs (Creswell and Poth, 2024).

Participants were selected using purposive or convenience sampling, an appropriate approach when seeking to capture expert and contextually situated perspectives (Patton, 2015). The six selected specialists—hereafter referred to as E1 through E6—have the following profiles: two officials from the Planning and Budget Unit, one specialist from the Economic Development and Employment Management, one professional from the Social Development area, one official from the Social Programs Office, and one external technical advisor with experience



in employability projects funded by local government resources. All participants have at least five years of experience in their respective fields.

The data collection technique used was the individual semi-structured interview, which allows for flexible exploration of the study's central themes while ensuring uniform minimum thematic coverage among participants (Brinkmann, 2022). The interview guide was structured around three analytical dimensions: (a) assessment of the financial resources allocated to employability programs, (b) financial management mechanisms and their limitations, and (c) perceptions of the impact and sustainability of the interventions. The interviews were conducted in person at the municipal facilities, after obtaining informed consent from each participant, and lasted an average of 55 minutes.

The data analysis was conducted using the reflective thematic analysis technique, following the six-phase protocol proposed by Braun and Clarke (2021): data familiarization, initial code generation, theme search, theme review, theme definition and naming, and analytical report production. Processing was supported by ATLAS.ti 23 software, which facilitated systematic coding, the construction of semantic networks, and the identification of cross-cutting patterns in the interview corpus.

dependability, and confirmability were applied (Enworo, 2023; Zia Ul Haq et al., 2023). Credibility was ensured through source triangulation and peer review of the emerging codes and categories. Transferability is supported by the detailed description of the municipal context and the participants' profiles. From an ethical standpoint, the study consistently adhered to the principles of voluntariness, confidentiality, and non-maleficence. Data were anonymized for reporting purposes.

Table 2

Profile of the specialists participating in the study

Code	Position / Function	Area of assignment	Academic background	Years exp .
E1	Public Budget Specialist	Planning and Budgeting	Economics/Master's Degree in Public Management	12
E2	Results-Based Budget Coordinator	Planning and Budgeting	Accounting / Master's Degree in Public Finance	9
E3	Employment Promotion Specialist	Economic Development and Employment	Social Work / Specialization in Social Policies	7
E4	Social Development Analyst	Social Development	Sociology / Master's Degree in Social Policy	8
E5	Coordinator of Social Programs	Social Programs	Psychology / Specialization in Social Management	6
E6	External technical advisor	Independent consultant (municipality)	Economics / PhD in Public Policy	15

Note: Prepared by the authors. Data has been anonymized to ensure the confidentiality of participants.



3. Results

The reflective thematic analysis of the interview corpus identified three main thematic categories that structure the study's findings. The results are presented below, organized by category and supported by textual evidence representative of the specialists' perceptions.

Category 1: Budgetary assessment and political prioritization of youth employability The six specialists agreed that youth employability, while part of the local political discourse, does not consistently translate into sustained and sufficient budget allocations. Specialist E1 noted: "The priority exists in management documents, but when it comes to budget negotiations, youth employment programs are the first to be cut because they don't carry the political weight of other items" (E1). Similarly, E6 indicated that the technical evaluation of the programs is not always recognized in budget decision-making processes: "We conduct feasibility studies, we calculate the social cost-benefit, but in the end, the allocation depends more on political than technical criteria" (E6).

The perceptions of E2 and E4 complemented this diagnosis by pointing out that the weak evaluation culture within municipal units limits the possibility of technically justifying the funds allocated to employability. E2 stated: "We don't have robust impact indicators, so it's difficult to demonstrate that it's worthwhile to invest in these programs" (E2). This finding is consistent with the observations of Pozo Enciso et al. (2024) regarding the need to strengthen budget valuation systems in municipalities with limited institutional capacities.

Category 2: Financial management mechanisms and their operational limitations

The specialists identified a series of bottlenecks in the financial management of employability programs. E3 highlighted the fragmentation of funding sources as one of the main obstacles: "The resources come from different funds—mining royalties, FONCOMUN, transfers from the central government—but they are not coordinated, so we cannot plan medium-term actions" (E3). E5, for its part, pointed out that budget execution cycles are not aligned with the actual cycles of employability programs: "Training calls for applications last four months, but government contracting processes take the same amount of time or longer, so the budget is executed late or poorly" (E5).

E4 and E1 agreed that the limited training of technical staff in results-based financial management creates a gap between the regulatory design of results-based budgeting and its effective implementation. E4 stated: "We know the framework for results-based budgeting, but in practice, no one knows how to calculate the unit cost of a graduate from an employability program" (E4). This assessment aligns with the World Bank's (2022) recommendations regarding the need to strengthen the technical capacities of subnational governments.

Category 3: Perception of the social impact and sustainability of the programs

The third thematic category reflects specialists' perceptions of the actual effects of employability programs and the factors that determine their sustainability. In general, interviewees acknowledged the value of existing interventions but expressed doubts about their scope and continuity. E6 stated: "The programs we have seen work well when they are well designed and have guaranteed resources for at least two years; the problem is that these two conditions are almost never met at the same time" (E6), post-employment support component as a critical element that is often the first to be sacrificed in the face of budget cuts. E5 noted: "When spending needs to be adjusted, follow-up with young people after they find work is eliminated, and that's a mistake because all the progress made is lost" (E5). E2 added that the lack of longitudinal information systems makes it impossible to measure the real impact in the medium term: "We don't know what happens to the young people six months after they have participated in the program because we don't have the system to track them" (E2).



**Table 3**

Summary of perceptions by thematic category and specialist

Specialist	Central perception on valuation and management of financial resources	Main challenge identified
E1	The budget allocation is based more on political than technical criteria.	Weak technical weight of employability proposals in budget negotiations
E2	Lack of impact indicators to support investment in employability	Lack of information systems and longitudinal monitoring
E3	Fragmentation of funding sources that hinders medium-term planning	Lack of coordination between municipal funds and transfers from the central government
E4	Gap between the normative design of results-based budgeting and its effective application	Limited staff training in results-based financial management
E5	Budget execution cycles are not aligned with program cycles	post-integration support component due to budget adjustments
E6	Programs work when they have a solid design and resources guaranteed for ≥ 2 years	Budgetary discontinuity as the main threat to sustainability

Note: Prepared by the author based on the thematic analysis of the interview corpus.

4. Discussion

The findings of this study reveal a structural tension between the normative aspirations of results-oriented public management and the material and institutional conditions under which Peruvian municipalities operate when it comes to youth employability programs. This tension manifests itself in three interrelated areas: budget allocation, operational financial management, and the measurement of social impact.

In terms of budgetary assessment, the results confirm the arguments of Pozo Enciso et al. (2024) and Vargas Merino and Zavaleta Chávez (2020) regarding the persistence of incrementalist approaches in the allocation of public resources, which tend to reproduce historical spending patterns rather than respond to evidence of need or impact. The widespread perception among specialists that political criteria prevail over technical ones in budget negotiations is consistent with the findings documented by Meza et al. (2021) for other Peruvian municipalities.

From the perspective of the labor inclusion and social investment approach (ECLAC, 2023), the undervaluation of employability programs in municipal budgeting processes perpetuates the very conditions of exclusion they aim to reverse. The lack of guaranteed continuity of resources disrupts the value chains of these interventions, resulting in inefficiencies that disproportionately affect the most vulnerable populations (ILO, 2025). This finding reinforces the need to institutionalize evaluation tools that translate the social impact of programs into sustainable budgetary justifications.

Regarding financial management mechanisms, specialists' perceptions highlight a technical skills gap that affects both budget formulation and execution. The difficulty in calculating unit program costs indicates the persistence of traditional administrative management practices in



a context that demands competencies specific to results-based budgeting. The World Bank (2022) identifies this gap as one of the main obstacles to the effective implementation of budget reforms in middle-income countries.

The fragmentation of funding sources constitutes a documented structural obstacle in the literature on fiscal decentralization in Latin America. Urban Government Debates (2024) and ECLAC (2023) indicate that the coexistence of multiple funding sources generates high transaction costs and hinders inter-institutional coordination, which particularly affects programs requiring continuous implementation, such as youth employability programs. This situation is especially critical when analyzed from the perspective of the social determinants of health: the precarious working conditions faced by vulnerable youth have direct effects on their overall well-being, as Marañón Sáenz and López Pérez (2023) and Gonçalves Jardim et al. (2021) point out in their analysis of social determinants in the workplace.

The third category of findings, relating to social impact and sustainability, reveals a feedback loop problem that compromises the organizational learning of municipalities. The absence of longitudinal monitoring systems prevents institutions from generating evidence on the effectiveness of their interventions, which in turn weakens their ability to argue for increased budget allocations. This creates a vicious cycle that has also been described in studies on working conditions in Latin America, where the lack of regulations and resources allocated to workers' health perpetuates precarious working conditions (Gonçalves Jardim et al., 2021).

These results have direct implications for local public policy. First, they suggest the need to develop budget valuation tools adapted to the realities of employability programs, incorporating both quantitative indicators of job placement and qualitative metrics of well-being. Second, they highlight the importance of strengthening the technical capacities of municipal staff through continuing education programs. Third, they raise the need to explore multi-year financing mechanisms that guarantee the continuity of interventions beyond the annual cycles of the public budget.

From a comparative perspective, the findings are consistent with those reported by Marañón Sáenz and López Pérez (2023) for the Mexican context, and with the data from ECLAC (2023) for a sample of Latin American countries, regarding the institutional gaps that limit the effectiveness of youth employment programs.

5. Conclusion

The study reveals that youth employability in the analyzed municipality faces insufficient budgetary allocation, dominated by political rather than technical criteria, which jeopardizes the continuity of interventions. Financial management mechanisms exhibit structural limitations—fragmented funding sources, misaligned implementation cycles, and inadequate staff training—that reduce program efficiency. Furthermore, the absence of longitudinal monitoring systems hinders the generation of impact evidence and perpetuates underinvestment in the sector. It is recommended that budgetary assessment tools be institutionalized, technical capacities strengthened, multi-year funding options explored, and information systems implemented for beneficiary monitoring. As a limitation, the study is confined to a single municipality; therefore, future research should expand the scope of cases and incorporate mixed-methods approaches that complement qualitative evidence with quantitative effectiveness data.

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