



Preservado en Zenodo: DOI: <https://doi.org/10.5281/zenodo.13621897> Los autores son los responsables de las informaciones de este

## Benefits of local concerted strategic planning and teaching accountability in budget management to users

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

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

Manuel Edgardo Gamero Tinoco <sup>2</sup> : <https://orcid.org/0000-0001-9548-0702>

Alex Miguel Hernandez Torres <sup>2</sup> : <https://orcid.org/0000-0002-5682-2500>

Loida Leny Ramos León <sup>3</sup> : <https://orcid.org/0009-0007-1316-0184>

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 Cajamarca, Peru

<sup>3</sup> Consulting and construction YP, Peru

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

\* Corresponding author: 2018000543@unfv.edu.pe

*Received : 10/11/2023*

*Accepted : 12/12/2023*

*Published : 12/28/2023*

**Abstract.** The proposal to implement concerted strategic planning at the local level and accountability in budget management constitutes a comprehensive and promising approach to improve the satisfaction of users of public services. It had a qualitative approach, approaching action research, as they perceived the benefits of local concerted strategic planning and teaching of accountability in budget management for users as a desire of the residents, in this sense the proposal could also promote the confidence of the residents. The implementation of concerted strategic planning at the local level, together with the promotion of learning and accountability in budget management, represents an opportunity to improve the quality of life of local communities. By combining these elements, a more transparent, efficient and oriented public management model can be built to the needs of citizens.

**Keywords :** Benefits , Strategic planning , local, teaching , accounts , management

### Beneficios para los usuarios de la planificación estratégica local concertada y responsabilidad del docente en la gestión presupuestaria

**Resumen:** La propuesta de implementar la planificación estratégica local concertada y la rendición de cuentas pedagógica en el presupuesto es un enfoque integral y prometedor para mejorar la satisfacción de los usuarios de los servicios públicos. Tuvo un enfoque cualitativo, acercándose a la investigación-acción, ya que los beneficios de la planificación estratégica local concertada y la rendición de cuentas pedagógica en la gestión presupuestaria para los usuarios fueron percibidos como un deseo de la población, en este sentido la propuesta también puede promover la confianza pública. La implementación de la planificación estratégica local concertada, junto con la promoción del aprendizaje y la rendición de cuentas en la gestión presupuestaria, representa una oportunidad para mejorar la calidad de vida de las comunidades locales. Combinando estos elementos se puede construir un modelo de gestión pública aún más transparente, eficiente y orientado al ciudadano. **Palabras clave:** Beneficios, Planificación Estratégica, Local, Docencia, Cuentas, Gestión

### Planning benefits joint local strategic and responsibility teaching na management orçamentária for the user

**Resumo:** Uma proposta para implementar ou planejar uma gestão estratégica local acordada e responsável é uma abordagem aberta e promissora para melhorar a satisfação dos usuários do serviço público. Tem-se uma abordagem qualitativa, aproximando-se da pesquisa-ação, uma vez que o planejamento estratégico local concertado beneficia o ensino da gestão orçamentária para que os usuários sejam percebidos como um desejo da população, nesse sentido da proposta também pode promover a confiança da população. A implementação do planejamento estratégico local concertado, juntamente com a promoção da aprendizagem e da responsabilidade na gestão orçamentária, representa uma oportunidade para melhorar a qualidade de vida das comunidades locais. Ao combinar esses elementos, é possível construir um modelo de gestão pública, mas transparente, eficiente e voltado para a cidade.

**Palavras-chave:** Benefícios, Planejamento estratégico, Local, Educação, Contabilidade, Gestão



## I. Introduction

The proposal to implement a concerted strategic planning at a local level, combined with the promotion of teacher accountability in budget management, constitutes a comprehensive and promising approach to improve the satisfaction of users of public services. This combination of elements allows local communities to actively participate in defining their priorities, ensuring that residents can perceive that resources are allocated to the areas they need most and generating a greater sense of ownership and commitment on the part of citizens. This generates well-being in users and residents, by also evidencing the willingness of municipal workers to share their knowledge, by wanting to teach accountability in budget management.

***1.1. Research related to concerted strategic planning for management.*** According to Ropa-Carrión, Brígido, & Alama-Flores, Marcos. (2022) In the context of concerted strategic planning for management, this article delves into the nature and evolution of the concept of management. The central importance of management in the contemporary world is highlighted, since it is the engine that drives the strategic activities of organizations and contributes to social development. The study presents an exhaustive analysis of the different definitions of management, contrasting the various theoretical and scientific perspectives. Likewise, clear conceptual distinctions are established between management and administration, as well as between planned strategic management and strategic management.

- **Research classifies management approaches into three large groups:**
- Classic approach: Focused on the efficiency and optimization of production processes.
- approach : Considers the organization as a complex interrelated system with its surroundings.
- Complex holistic approach: Adopts a comprehensive vision, covering human, social and environmental factors in organizational management.

Regarding concerted strategic planning for results-based management in public procurement. Strategic planning for results-based management in public procurement should consider the following aspects Vaicilla et al., (2020):

Definition of objectives and goals: The objectives and goals of public procurement must be aligned with the general objectives and goals of the entity.

*Environmental analysis: The environmental analysis should identify internal and external factors that may affect public procurement.*

*Identification of necessary resources: Planning must identify the human, financial and technological resources necessary to achieve the objectives and goals.*

*Procurement process design: The procurement process must be designed in an efficient, effective and transparent manner.*

*Monitoring and evaluation: The procurement process must be monitored and evaluated to ensure that objectives and goals are met. Problems of strategic planning for results-based management in public procurement*



=====  
*Concerted strategic planning for results-based management in Peru: In Peru, some efforts have been made to improve strategic planning for results-based management in public procurement. For example, the Ministry of Economy and Finance (MEF) has developed a tool called the “Public Procurement Planner” that helps public entities plan their procurement processes.*

### **1.2. Research related to Teacher Responsibility**

Bermúdez Castillo, A. (2023) analyzed the accountability model implemented by the Public Prosecutor's Office of Costa Rica between 2018 and 2021. Through a documentary analysis, the different stages of the public policy cycle of this model were evaluated, identifying both its progress and its limitations. The results show that the model has managed to establish a standard in terms of the definition and structure of accountability reports, which has made it possible to open spaces for citizen participation. However, aspects that require improvement were identified, such as administrative support and professional supervision, even the evaluation deals with this aspect, since to evaluate learning in accountability it is necessary to have knowledge about accountability.

Through interviews and focus groups with various stakeholders, both the advances and limitations of this model were identified. The research concludes that, despite the efforts made, there is a negative and contradictory perception about the benefits of this model, and there is a lack of solid evidence about its contribution to improving municipal management. Measures are proposed to improve the implementation of a comprehensive management system, based on a collaborative and intergovernmental process, and complemented by quality controls.

## **II. Methodology**

The research was carried out with a qualitative approach, using an action research approach. Some of the co-authors usually work in public activities and perceived the benefits of local concerted strategic planning and teaching accountability in budget management to users as a wish of the residents, in this sense the proposal can also foster the confidence of residents or users of the municipality, on the way in which strategic planning is carried out, but it is important to have the possibility for residents to demonstrate the willingness of municipal workers to share their knowledge on the mentioned areas, which generates confidence in management and emotional well-being among the residents.

A documentary and content analysis was carried out on various research projects related to local concerted strategic planning and the teaching of accountability in budget management. Previous models and experiences were examined, which allowed us to understand and interpret the perception of the inhabitants of a community.

In addition, research related to this investigation was analyzed and studies on knowledge management were conducted; convergences between these perspectives and key aspects for the research proposal were identified. The importance of relationships between actors and the dissemination of knowledge was highlighted. Consequently, a comprehensive literature review was used to build a solid theoretical foundation and contextualize the research within the state of the art.

Listening to the perception of some residents: Through this method, it was possible to verify that public servants do not contemplate in their activities the strategic planning of activities that involve the systematic use, for example, of unknown sports cards. This shows that we must work more on trust and rapprochement with residents to share aspects of public management and management by results; so that they perceive that the budget by results can be aligned with said management for the benefit of the population.

Open survey on research-related knowledge: Using this method, it was determined that residents are



unaware of the strategic planning processes: Determine the strategic position, Prioritise objectives, Develop a strategic plan, Execute, manage the plan; finally Review and modify the plan. The most informed residents claim that they only briefly knew about this planning; In this sense, it made it difficult for them to plan activities, specifically those in the sports sector (because they are the most attractive to residents), although it is considered that the survey had a formative nature in mentioning the processes for strategic planning and knowledge of accountability, which they say they will take into account.

*Approach to Methodological Triangulation: After analyzing the results of these methods, the following preliminary conclusions have been reached.*

- All methods agree that there was superficial knowledge about management, considering that strategic planning and knowledge of accountability is important to consider sports activities for the benefit of the population.
- The interview agreed that knowledge of strategic planning processes and knowledge of accountability are necessary: Determine the strategic position, Prioritise objectives, Develop a strategic plan, Execute, manage the plan; finally Review and modify the plan.

### **III. Results**

According to the dialogues and open interviews, the following results were reached, which must be taken into consideration in order to carry out strategic planning and knowledge of accountability (indicated below):

#### **.1. Local concerted strategic planning:**

- Citizen Participation: Including the community in the planning process ensures that the real needs of citizens are considered and addressed.
- Focus on Results: By establishing clear and measurable objectives, it is easier to monitor progress and evaluate the impact of public policies.
- Alignment with Local Development: Strategic planning must be aligned with local development plans, ensuring a coherent and long-term vision.

#### **3. 2. Learning and accountability in budget management:**

- Transparency: Publishing budget information in a clear and accessible manner fosters citizens' trust in public institutions.
- Continuous Evaluation: Periodic evaluation of results allows us to identify areas for improvement and adjust strategies accordingly.
- Accountability mechanisms: The implementation of accountability mechanisms, such as public hearings and citizen evaluations, strengthens participatory democracy.

#### **3.3. Benefits expected by residents**

- Increased user satisfaction: By allocating resources to community priorities, the quality and efficiency of public services is improved.
- Strengthening Local Governance: Citizen participation and transparency in budget management contribute to more democratic and effective governance.
- Improving Public Management: The focus on results and continuous evaluation drive the continuous improvement of processes and procedures.
- Greater Efficiency in the Use of Resources: Strategic planning allows for the optimization of the use of resources, avoiding duplications and allocating funds to the most priority activities.



---

### 3.4. User perspectives

- **Training:** It is essential to train public officials and citizens to participate effectively in the planning and evaluation processes.
- **Accessible information:** Budget information must be presented in a clear and simple manner, using language accessible to all audiences.
- **Monitoring and Evaluation:** A robust monitoring and evaluation system is required to measure the progress and impact of the initiatives implemented.
- **Continuous Participation:** Citizen participation should be encouraged on an ongoing basis, beyond the initial planning stages.

## IV. Discussion

Compared with the present research, there are the following researches:

Tumi Quispe, JE (2020). In his study carried out in the municipal government of Puno between 2011 and 2018, he reveals that accountability mechanisms are partial and unrepresentative. Despite the existence of public hearings, access to detailed information on public investment and budget execution is limited and is presented with reluctance. The main findings indicate that it is important to:

- **Political will:** The effectiveness of accountability depends largely on the political will of municipal authorities.
- **Participation mechanisms:** Citizen participation mechanisms, such as public hearings, are limited and do not guarantee broad representation of the population.
- **Aggregate information:** The information presented at public hearings is generally very general and does not allow for a detailed analysis of municipal management.
- **Limited participation:** Participants in public hearings are often specific actors, such as heads of management committees or supporters of the municipal authority.

It is perceived that to improve accountability in municipal governments it is necessary to:

- **Strengthening transparency:** It is necessary to expand access to public information, facilitating the consultation of detailed data on municipal management through digital platforms.
- **Promote citizen participation:** More inclusive participation mechanisms should be implemented that allow all citizens, regardless of their level of knowledge or resources, to participate in accountability processes.
- **Establish clear and measurable indicators:** Accountability must be based on specific and measurable indicators that allow the performance of municipal authorities to be evaluated.
- **Training public officials:** It is essential to train municipal officials in communication and citizen participation techniques so that they can provide clear and concise information to citizens.
- **Independent audit:** Independent audits should be carried out on a regular basis to verify the information submitted by municipal authorities.

In other words, to improve accountability in municipal governments, it is necessary to promote greater transparency, citizen participation and evidence-based accountability. This will strengthen democracy and ensure that public resources are used efficiently and effectively for the benefit of the population.



Furthermore, learning accountability is important, as it is a valuable intangible within institutions, as pointed out by Lazos and Olivé (2016), mentioning that in the knowledge society it must be intercultural, participatory and sustainable. These principles must guide the development of the knowledge society. Consequently, the implementation of concerted strategic planning is essential for municipalities to achieve their objectives; even more so when results-based management is directly linked to the execution of works as pointed out by administrator, administrator, & Garay Paucar , EZ (2023)

Also in contrast to the present research Ropa-Carrión, Brígido, & Alama-Flores, Marcos. (2022) presents a solid basis for understanding management as a dynamic and multifaceted process. By analyzing the different theoretical and practical perspectives, the importance of management as a key tool for organizational success and sustainable development is evident. They emphasize the relevance of management in the context of strategic planning, highlighting the diversity of approaches and the importance of understanding key conceptual distinctions.

Also according to Bermúdez Castillo, A. (2023), accountability of management in Governments is linked to Emotional Stability when mentioning that accountability in the Public Ministry of Costa Rica presents relevant implications for small local governments and for the emotional stability of workers and neighbors.

#### Implications for small local governments:

- *Transparency and trust: Implementing a similar accountability model in small local governments can increase transparency and citizen trust in their institutions.*
- *Improving governance: By establishing accountability mechanisms, local governments can improve their resource management and decision-making.*
- *Citizen participation: Accountability models encourage citizen participation, allowing citizens to know and evaluate the performance of their representatives.*
- *Preventing corruption: Accountability is a key tool to prevent corruption and ensure administrative honesty.*

#### Impact on the emotional stability of workers and neighbors:

- *Stress reduction: Transparency and clarity in management can reduce stress and uncertainty for both municipal workers and residents by allowing them to understand the reasons behind decisions and the progress of project implementation.*
- *Improving the work environment: A transparent and participatory work environment can improve the work environment and increase employee motivation.*
- *Strengthening the social fabric: Citizen participation and transparency in management can strengthen the social fabric and generate greater cohesion in communities.*

#### Additional considerations:

- **Adaptation to local contexts:** Accountability models must be adapted to the specific characteristics and needs of each local government.
- **Training:** Training public officials and citizens is essential to ensure the effective implementation of accountability models.
- **Monitoring and evaluation:** Monitoring and evaluation mechanisms need to be established to ensure continuous improvement of accountability processes.



=====  
 In other words, the experience of the Public Prosecutor's Office of Costa Rica shows that accountability is a valuable tool to strengthen democracy, improve public management and increase citizens' trust in their institutions. Small local governments can benefit significantly from the implementation of accountability models adapted to their realities, thus contributing to improving the quality of life of their inhabitants and strengthening social stability.

Although the intention is to improve municipal management and services, the results obtained so far are not as expected. This raises important questions about the effectiveness of public policies designed to improve local governance and their implications for small local governments and the emotional stability of workers and residents:

- Collaborative approach: Promote greater collaboration between different levels of government, universities and civil society organizations to design and implement management models that are more appropriate to local realities.
- evaluation : Implement continuous evaluation systems to measure the impact of public policies and make necessary adjustments.
- Capacity building: Invest in training municipal officials so they can develop the skills needed to implement quality management models.
- Citizen participation: Promote the active participation of citizens in decision-making processes and in the evaluation of public services.

That is, the study highlights the importance of designing and implementing quality management models that are appropriate to the realities of small local governments and that promote citizen participation. By doing so, you can contribute to improving the quality of public services, increasing citizen trust, and strengthening the emotional stability of municipal workers. This research has important implications for employers, workers, and ultimately for society at large. These models present the following implications for institutions:

- Financial wellness programs: Companies should consider implementing financial education programs to help their employees improve their financial management and reduce money-related stress.
- Healthy work environment: Promoting a healthy and balanced work environment, which allows employees to balance their work and personal life, can help reduce stress and improve performance.
- Work flexibility: Offering flexible work options can help employees better manage their financial and personal responsibilities.
- Economic development: A financially healthy population contributes to economic growth and social development.

Regarding learning about accountability in budget management, in one municipality Barba-Martín et al. (2020) propose a formative assessment model that combines self-assessment, co-assessment, and hetero-assessment. They argue that this model can help students bridge the gap between theory and practice. Together, these two authors offer a comprehensive view of assessment and its role in learning. Their research suggests that assessment can be a powerful tool to promote deep learning, but that it must be implemented in a careful and thoughtful way that can be applied in municipal management.

In comparison to the results, the research by Lazos and Olivé (2016) proposes a model of knowledge society for Mexico that is based on these principles. This model can help Mexico take advantage of the opportunities of the knowledge society and overcome the challenges it poses.

The studies cited in Administrator , Administrator et al., (2023) show that results-based management, organizational learning, and the knowledge society are interrelated concepts. Knowledge is essential



for results-based management, and organizational learning is necessary for organizations to adapt to the changes in the knowledge society.

Organizations that want to succeed in the knowledge society should focus on: Developing a learning culture, Being inclusive and respectful of diversity: Organizations should be aware of cultural diversity and promote the participation of all citizens. By following these recommendations, organizations can improve their ability to achieve their objectives and contribute to the development of the knowledge society.

## V. Conclusion

The implementation of agreed strategic planning at local level, together with the promotion of learning and accountability in budget management, represents a unique opportunity to improve the quality of life of local communities. Combining these elements, a more transparent, efficient and citizen-oriented public management model can be built.

## References

- administrator , administrator , & Garay Paucar , EZ (2023). Execution of public works and results-based management in a regional government of Peru . *MANAGEMENTS*, 1(1). Recovered from <https://gestiones.pe/index.php/revista/article/view/10>
- Angulo, R. (2017). Knowledge Management and Organizational Learning: a Comprehensive View. *Psychological Reports*, 1(17), 53-70. Obtained from <http://dx.doi.org/10.18566/infpsic.v17n1a03>
- Andrade, H. (2019). A Critical Review of Research on Student Self-Assessment. *Frontiers in Education*, 4(87). <https://doi.org/10.3389/educ.2019.00087>
- Bailey, J., Rodríguez, MG, Flores, M., & González, PE (2017). Contradictions and proposals for education in the knowledge society . *Sophia* , 13(2), 30-39.
- Barba-Martín, RA, Bores-García, D., González-Calvo, G., and Hortigüela , D. (2020). Formative evaluation with interns to reduce the theory-practice gap in initial teacher training. *Physical Education and Sports* , 39(1). <http://doi.org/10.17533/udea.efyd.v39n1a02>
- Bermudez Castillo, A. Public Policies and Accountability in the Public Ministry : the Experience of Costa Rica. *Reflections* [online]. 2023, vol.102, n.2, pp.173-199. ISSN 1659-2859. <http://dx.doi.org/10.15517/tr.v102i2.49969>.
- CIFE. (2017). Methodology of documentary registration for the search and organization of scientific information (1st Ed. ed.). Mexico : CIFE, 2016. Atenas, 2019, vol. 3, no. 47, July-September , ISSN: 1682-2749 PDF generated from XML-JATS4R by Redalyc Non- profit academic project , developed under open access initiative 188
- Head of the Argentine Cabinet of Ministers . (2020). public policy management Planning and monitoring guide. Available at: [https://www.argentina.gob.ar/sites/default/files/final\\_guia\\_de\\_planificacion\\_y\\_seguimiento\\_de\\_gestion\\_de\\_politicas\\_publicas.pdf](https://www.argentina.gob.ar/sites/default/files/final_guia_de_planificacion_y_seguimiento_de_gestion_de_politicas_publicas.pdf)
- Lazos, L., & Olivé, L. (2016). Towards an Intercultural Model of Knowledge Society in Mexico . *Trilogy : Science , Technology and Society* , 8(15), 151 – 155
- Ropa-Carrión, Brígido, & Alama-Flores, Marcos. (2022). Organizational management: a theoretical analysis for action. *UCSA Scientific Journal*, 9(1), 81-103. Epub April 00, 2022. <https://doi.org/10.18004/ucsa/2409-8752/2022.009.01.081>
- Tumi Quispe, JE (2020). Accountability in the management of the municipal government of Puno-Peru (2011-2018). *Comuni@ccion : Journal of Research in Communication and Development*, 11(1), 63-76. <https://doi.org/10.33595/2226-1478.11.1.393>

**Incompatibility:** The authors declare that they have no conflicts of interest.

**Author contributions :** All co-authors contributed to this article.





=====  
**Research funding:** With own resources.

**Declaration of interests :** The authors declare that they have no conflicts of interest that could have influenced the results obtained or the proposed interpretations.

**Consent statement :** The study was conducted in accordance with the Code of Ethics and Good Editorial Practices.

**Usability:** This text is protected by the Creative Commons Attribution 4.0 International License.



You are free to share, copy and redistribute the material in any medium or format and to adapt, remix, transform and build upon the material for any purpose, including commercially, as long as you comply with the attribution condition: you must credit a work, provide a link to the license and indicate if changes were made. You may do so in any reasonable manner, but not in any way that suggests you have the endorsement of or endorsement of the licensor for your use.