



Research article

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SIAF and friendly consultation, analysis of public policies in the framework of public management modernization



SIAF y consulta amigable, análisis de políticas públicas en el marco de la modernización de la gestión pública



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ABSTRACT

The purpose of this article is to highlight the use of SIAF and friendly consultation as tools for the analysis of public policies within the framework of public management modernization. Public policies are a set of state actions for the population subscribed in a forum of national agreement carried out in 2002, where 35 agreements were reached, organized in four general lines, with the participation of the three levels of government and the main political and social institutions of the country. These agreements constitute state policy actions and government policies of national scope. In order to be implemented, these actions require a public budget; this is where the SIAF and the friendly consultation for the correct budget management with efficiency and effectiveness of both income and expenditures in all public institutions of the state intervene.

Keywords: Budget, policies, public, entities, state, classifiers.

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RESUMEN

Este artículo se propone destacar el uso de SIAF y consulta amigable como herramientas para el análisis de políticas públicas en el marco de la modernización de la gestión pública. Las políticas públicas son un conjunto de acciones del estado para la población suscritas en un foro de acuerdo nacional llevado a cabo en el año 2002 donde se arribaron a 35 acuerdos organizado en cuatro líneas generales, para ello se contó con la participación de los tres niveles de gobierno y las principales instituciones políticas y sociales del país. Estos acuerdos constituyen acciones de políticas de estado y políticas de gobierno de alcance nacional. Estas acciones para ser concretadas requieren de presupuesto público, es aquí donde interviene el SIAF y la consulta amigable para la correcta gestión presupuestal con eficiencia y eficacia tanto de los ingresos y gastos en todas las instituciones públicas del estado.

Palabras clave: Presupuesto, políticas, publico, entidades, estado, clasificadores.

1. Introduction

The present research is oriented to the analysis of public policies in the context of the modernization of the state and public management through computer tools, the Integrated Financial Information System (SIAF) and the platform Consulta Amigable, tools that record and show day by day the information of Income and Expenditures of all state institutions that execute public budget, likewise, they provide reports of the states of management information valid for concurrent control and decision making. (MEF O. G., 2018).

In public management, the results must have a positive impact on the well-being of citizens and the development of the country; public management implies improvements in the quality of services provided to Peruvian citizens. (D.S. N° 004-2013-PCM).

In state entities there is a culture of not wanting to disclose what is done, state administrators are reluctant to make their management transparent and make the information of their administrative acts available for consultation by citizens. To this end, a series of rules have been established in all these reforms to make such information public, available to all and with penalties for those state administrators who refuse to provide it. The aim is to ensure that all governments in office are accountable for their management because citizens demand such accountability. (Oszlak, 2013)

Public policies are programmed with the support of budget allocations for the fulfillment of institutional goals, the state assigns an Opening Institutional Budget (PIA) to all sectors, budget sheets and executing units of the three levels of government whose responsible persons are the heads, such as directors, mayors, presidents, general managers, etc. of the entities who execute such resources under the protection of the guidelines and legal frameworks (MEF, 2021).

At the time of the execution of the resources, officials responsible for the budgets are faced with several problems such as: low execution and low spending capacity, lack of programs and projects to execute the resources, the most serious is the sensitivity of the officials to incur in acts of corruption.

Against this backdrop, the SIAF and the Friendly Consultation Platform play a very important role in the analysis of public policies as very useful monitoring instruments to exercise control and decision-making by both the authorities and the general public. These two IT tools automate all the necessary public finance processes, record public resources both in terms of expenditure and income and apply them to achieve the objectives of the public sector. (MEF)

In the Transparency Portal of the Ministry of Economy is visible to all the Friendly Consultation as an informative platform that freely allows access to any user without the need to be registered or have a password, you can instantly have complete information on the economic facts of all entities that the Ministry of Economy and Finance (MEF) centralizes them every day through the SIAF.

Public policies are implemented with a budget, which is why all entities are called and summoned to account for the execution of the budget assigned to them, therefore, these tools give us the inputs on how the budget is being managed on a daily basis, the fundamental task is to analyze the figures and the information contained in the portal. The following question arises from the above:

To what extent do the SIAF budget execution reports and the user-friendly consultation platform contribute to the analysis of public policies within the framework of public management modernization?

In addition, with regard to budget execution specifically, the following questions are raised: Who executes the expenditures, what is the budget spent on, how is the public budget's income and expenditure structured, where is it spent?

For the purposes of public policy analysis, the fiscal periods 2011 - 2020 have been taken as a reference.

This research will highlight the importance of applications such as the SIAF and the Friendly Consultation platform as indispensable tools in budget management for consulting the execution of revenues and expenditures, whose analysis results serve as input for decision making for all actors in society, whether or not they are linked to a public entity, as well as for those who are linked to the areas of financial and budgetary management such as accounting, treasury, logistics, budget and line bodies of the sectors, departments and executing units who are responsible for managing the public budget.

The user-friendly portal provides free access to information on updated budget execution data expressed in monetary figures; however, these data represent only cold figures, and as long as the analysis criteria do not intervene, this is precisely where the importance of this research lies, the Integrated Financial Information System and user-friendly consultation as a fundamental tool for the analysis of public policies.

The present research has as general objective:

Analyze public policies within the framework of the modernization of public management with the interpretation and analysis of the budget execution reports of the SIAF and the user-friendly consultation platform.

In addition, the following specific objectives: To interpret and analyze who executed the expenditures, what the budget was spent on, the structure of income and expenditure of the public budget and where the expenditures were made, the results of which served as inputs for the analysis of public policies from 2011 to 2020,

Reviewing as a reference the works in the national context on the SIAF and the Friendly Consultation for the analysis of public policies, we have in the thesis of Lopez Salinas (2017) who concluded that, in 80% implementing the SIAF the accounting of revenues and expenditures can positively impact for the monitoring of revenues and expenditures. Likewise, (Chambergo Campos, 2017) in his thesis argued that, the data recorded allows demonstrating the optimal use of SIAF influences positively for the level of the evaluation of the Budget by Results. Also, Rodriguez Cazorla (2018) specified in his thesis, the SIAF, is an indispensable means to make public finances transparent, the same that allows obtaining 100% of timely and consistent information as well as budget execution and financial statements. Another result was that of (Arroyo Miguel, 2006) in his thesis, the SIAF-GL (Local Governments) is a management tool of the Municipalities that ensure consistency and fluidity of records in the fulfillment of budgetary goals of the institution. Likewise, Morales Chamorro (2018) in his thesis, concluded that,

the friendly consultation module significantly influences the control on the part of the citizens of the province of Sanchez Carrion.

The works reviewed in the international context, Gerardo Uña (2012) in the book "Strategies for the development and implementation of Integrated Financial Management Systems: Experiences and lessons for Latin America" points out that the SIAF system serves as an input for decision making and to achieve a more effective, efficient and transparent expenditure management. Also, (Carlos Pimenta and Mario Pessoa , 2015) in their book, "Public financial management in Latin America: the key to efficiency and transparency"; point out, that, efficiency effectiveness and transparency of public financial management in Latin America are of a fundamental nature to monitor public resources, to measure fiscal stability and ensure sustainable economic development. For this reason, Latin American countries have adopted public financial management reforms as part of their reforms, achieving many important advances, but it is recognized that there are still many challenges. Likewise, (Manuel Villoria and Álvaro Ramírez Alujas, 2013) in the contents of the article "E-government models and their development phases" point out that information and communication technologies (ICTs) in the framework of e-government allow public management and administration to be more efficient and effective, and also to be more open, participatory and inclusive. It allows the permanent opening of values such as efficiency, effectiveness, equity and citizen participation.

Gutiérrez, J.A., Restrepo, R.D., Zapata, J.S. Formulation, argue that public policies are related to the purposes and functions of the state, it is from this point of view that state action is from planning to formulation, implementation and evaluation. (Gutiérrez, J.A., Restrepo, R.D., 2017).

Public policies are a set of actions and decisions taken by the government to solve a problem that affects the population. (Fernández, 2017)

Public policies are related to public management, both terms are of different approaches but are linked, while public policies are actions that require strategies to be implemented with a quality public management for the execution or carrying out of such public policies, therefore both must go hand in hand. (ECLAC)

In Peru, public policies are based on a national agreement that, through a forum and with the participation of different actors of society at the three levels of government, defines state policies. This forum is a space that also has the participation of different political and social institutions of the country, where 35 policies have been agreed upon. (National Agreement, 2021)

In order to carry out the management of public policies, these have to be strategically planned and it is here where the National Strategic Planning System intervenes, whose governing body is the CEPLAN, in charge of the execution and coordination to carry out planning in all public institutions of the country. (National Center for Strategic Planning, 2021).

As we can see, the public policies of our country are born from a national agreement and these are constituted as state policies to be transversal for all incoming governments, this action can already be visualized in all political fronts when they elaborate their respective government plans, it is here where they embody such national agreements, taking into account that these same political institutions have participated in the forums by being a member of the national agreement. (National Agreement, 2016).

The public policies indicated in the preceding paragraph are translated into state policies and general government policies of national scope, these are applicable throughout the national territory and are mandatory for all public entities of the state at the three levels of government (PRESIDENCY OF THE COUNCIL OF MINISTERS, 2018).

The strategic plans are translated into a hierarchy of management instruments, the Institutional Strategic Plan (PEI) and the Institutional Operational Plan (POI) are management instruments that guide the actions of all the entities included in the three levels of government such as the executing units and municipalities for the achievement of the objectives established in the framework of national and territorial policies and plans, It is precisely in the POI where the institutional budget proposal is concretized and articulated for the execution of public policies that translates into goods or services and make investments according to the initial opening budget approved annually by the Congress of the Republic. (Ceplan Institutional Author, 2019)

Public policies are materialized with budget, the state has to guarantee the delivery of goods or provision of services to the population, for this role the Budget For Results (BfR) approach was implemented in order to optimize public services to solve social problems by implementing a culture of evaluation and accountability to all public entities of the state. (Peñaloza-Vassallo, K, Gutiérrez-Aguado, A, & Prado-Fernández, M., 2017)

The public budget allocated to all public entities of the state is managed through SIAF and the follow-up is done through the user-friendly platform. In Peru, since 1997, the Ministry of Economy and Finance (MEF) has implemented SIAF in all the

Executing Units and national, regional and local government agencies through training, workshops, dissemination and testing.

All these actions to improve public management in order to make the state's service to citizens more efficient have their background in the 90's and 2000's when political initiatives to modernize the state and modernize public management arose.

The process of modernization of the state and public management applied in our country is divided into two major periods. The first period, from the first term of Alberto Fujimori, covers 10 years of regime, from 1990 to 2000. The second period includes the mandates of Alejandro Toledo M., Alan García P., Ollanta Humala T., PPK, until Vizcarra, from 2001 to the present.

In the first period, the constitution was modified to adapt to a more open economic system, creating the conditions for a more modern state, which, at that time, did not yet have a plan for state reform, much less for public management. In the second period, after the modification of the constitution, a series of state reforms took place and all the efforts to modernize public policies became much more systematic and orderly.

Here is something important that we should not overlook, prior to this whole process of structural reforms that the country adopted both in the first and second period was based on all the recommendations of the Washington Consensus. (L., 2016), In this consensus carried out in 1989, a recipe was given based on formulas of how the management of a modern state should be and there were 10 formulas recommended for its application to all Latin American countries where our country was one of the pioneers in applying them.

The state reforms of the first period span two lustrums and took place during the two consecutive governments of Alberto Fujimori from 1990 to 2000.

In the first five years (from 1990 to 1995), as a reaction to the crisis of the "heterodox" capitalist economic model of Alan Garcia's first government, a series of structural reforms were implemented. It is here where the Washington Consensus prescriptions were put into practice. The fiscal deficit inherited from the previous government was confronted with the logic of the structural reforms imposed by Fujimori's government; State revenues were increased and State spending was reduced to the maximum. Restrictions were applied in hiring and appointing more personnel for the State, more state companies were increased to increase revenues, SUNAT was created.

In the second five-year period (from 1995 to 2000), the reforms initiated in the first period were continued, aimed at inserting the country into the external market, after a long period of isolation. The Office of Modernization of Public Management was created, and its immediate measures were to establish strategic plans in the various ministries.

The National Planning Institute (INAP) was deactivated and its functions were transferred to the MEF in order to obtain better results.

The state reforms of the second period comprise the last 15 years from the Toledo government to the transitional government of Francisco Legasti. To describe the reforms adapted in these last years prior to the bicentennial (2021) it is not necessary to differentiate them, they all follow the same political line of state.

On January 30, 2002, the Framework Law for the Modernization of the State was published, by which time President Alejandro Toledo Manrique was in office, and this was the formal and legal beginning of the entire process of modernization of the State:

- i) State at the service of all citizens.
- ii) Citizen participation is encouraged by facilitating various channels of communication.
- iii) Priority is given to establishing a more decentralized and deconcentrated management.
- (iv) Mechanisms are established to make management transparent.
- v) Meritocracy is opened up by hiring more qualified and adequately remunerated public servants;

Also noteworthy during this period of government is the drafting of the new Organic Law of the Executive Branch (LOPE) published in El Peruano on December 20, 2007, which was completed in a period of no more than 180 days, the beginning of the debate for the drafting of this law was in 2002. This organic law proposes a new organization of the state in accordance with the new challenges and objectives of the Peruvian state. (Government of Peru, 2007).

This law, authored by the executive branch, defines its main activities and defines them with the term "Systems", which are divided into two, functional systems and administrative systems.

The purpose of functional systems is to ensure compliance with public policies, therefore, all state entities are responsible for implementing the strategic plans

established and regulated by the executive branch. (Heber Cusma Saldaña Cusma, Sara Arobes Escobar, 2020)

The functional system is based on two purposes: to ensure compliance with public policies, and the participation of all or several State entities. We see that what is fundamental is the execution and fulfillment of public policies, and the governing entities are usually the ministries, since by their nature of being part of the Executive Branch and being of national competence, they are the ones that can efficiently execute public policies. In addition to the above, these systems define the form of organization, new competencies and functions of the Executive Branch. The relations between the Executive Branch, the Regional Governments and the Local Governments are defined and established. New forms and requirements are defined for the creation of Public Entities and the administrative systems that guide the Civil Service.

The administrative systems are based on their purpose of regulating the use of public resources in all public institutions of the state, the number of administrative systems is established in eleven (11) which depend organically and structurally on the Executive Power with the exception of the National Control System (Government of Peru, 2007). The administrative systems seek to improve the state's operation with efficiency and effectiveness, ensuring that the goals set by each entity are fully met. Administrative systems depend on a governing body that monitors and supervises them, or rather, they depend on a technical body; in other words, they depend on a governing body. (Trelles, 2015)

The functional and administrative systems according to the LOPE law, are present in the organic structure of the public sector entities as mentioned above, whose purpose is to manage and regulate the use of state resources promoting effectiveness and efficiency. In summary, the functional systems ensure the execution and compliance of public policies using public resources, which are the responsibility of the Executive Branch and all its agencies at the national level at the three levels of government. Meanwhile, administrative systems are in charge of regulating the use of such resources.

Also, in this process of structural reforms of the state we can highlight the Budget for Results (BfR), a tool that emerges as a strategy of public management whose purpose is to improve the levels of effectiveness and efficiency of the implementation of public spending and whose resources go directly to the population, with the characteristic of allowing and that these can be measurable in their impact level. (Ministry of Economy and Finance, General Directorate of Public Budget, 2016).

This strategy began to be implemented in 2008 with five programs: 1) nutritional plan; 2) maternal and neonatal health; 3) learning achievements at the end of the third cycle of basic education; 4) access of the population to identity; 5) access to basic social services and market opportunities; later in 2009, four more programs were added. Currently we can see more than 100 programs. (MEF, 2021)

In 2013, Supreme Decree 004-2013-PCM, National Policy for the Modernization of Public Administration, was published, here the actions of the policy of modernization and administration of Public Management are established, the vision, mission, principles and guidelines for an effective public management aimed at providing quality service to citizens and the development of the country are defined (Secretaría de Gestión Pública PCM, 2013).

Information Systems, as part of the axis of the modernization of public management are tools or computer applications linked to an effective Public Finance Management of modern governments of the countries of the globalized world, it is also called Electronic Government that make intensive use of Information and Communication Technologies, which are international experiences applied in different areas and levels of government administration and all its dependencies. (Avila Barrios, 2014)

SIAF emerged as such in the mid-1990s. This application is used to record and articulate the budget execution processes in terms of expenditures and revenues. It is also linked to the four administrative systems such as budget, treasury, accounting and debt. Throughout its operation, SIAF has been improving and expanding its coverage; today it covers almost all the Executing Units (more than 2,500) of both the national government (GN) and regional and local governments (GR and GL), which makes it impossible to carry out budget execution outside this system. The responsibility for the SIAF lies with the Ministry of Economy and Finance (MEF), specifically in charge of the General Office of Information Technology (OGTI), the central server is located here, permanently updating the data as inputs coming from the governing bodies to facilitate their management (Ministry of Economy and Finance, 2018).

The SIAF goes hand in hand with an application called "Consulta Amigable" (Friendly Consultation), a portal easily accessible to the general public, it is an information platform to visualize on the spot and in real time the budget execution of all public entities in the country. The portal "Consulta Amigable" is for general use and free access, it does not require an authorized user or password to access the reports. Citizens can visualize and download the budget execution of both expenditures and revenues.

What we see until today is not everything yet, it can be seen that day by day new tools are being adapted and it is announced that this process of technological and computer modernization is pending, especially in reference to the execution of spending, among the benefits of this technological system are the interfaces of SIAF with other systems such as SEACE, SIGA , Public Investment and MEF. (Secretary of Public Management PCM, 2017).

The executing units are the universe for this study, this is where the public budget is executed, these entities are distributed in the three levels of government, they report their budget execution on a daily basis, the visualization of such execution is quantitative and qualitative and can be accessed through computer systems such as SIAF and the friendly consultation application as well as through other linked systems that are interrelated.

The sample and study environments are through computer systems linked to public financial management.

The data and statistical reports on budget execution, both in terms of expenditure and income, are updated on a daily basis through the computer systems, which means that it is not necessary to observe or have contact with people in their natural environments; everything is done through these computer systems.

To analyze the data, there is a universe of almost 2,500 executing units and close to 800 budget documents, all connected to the user-friendly consultation application (Presidency of the Republic, 2019).

It should be noted that immersion in these systems, such as the SIAF and the Friendly Consultation, will provide the data required for the analysis.

Likewise, with respect to the veracity of the data, there is no risk of manipulation or stimulation with respect to reality. The data are totally real.

The interesting thing about the SIAF is its mandatory nature, its use is mandatory for all entities that make use of public resources, the obligation is by law. No entity can be outside of what is established by law, no one can manage the state budget at their own discretion or by other means that the law mandates.

The laws that order this legal mandate are the regulations of four administrative systems linked to public finances, such as the budget, accounting, treasury and debt systems, with the new law DL1436 is considering incorporating three more systems, public investment, supply and human resources making a total of seven administrative systems linked to the SIAF and all under the Ministry of Economy and Finance. (Ministry of Economy and Finance, 2018)

In the eighties, both in Latin America and the Caribbean, the SIAF began to be used with the intention of improving public spending, as a response to the fiscal and macroeconomic policy crises that were being experienced at that time. The SIAF is predominant in all Latin American countries, each one with its own way of administering it, the SIAF contributes to improve public spending, helps to improve transparency, avoiding corruption and waste of public resources. The SIAF improves the efficiency and quality of the management of public finances, it could be said that these tools are recent but have contributed to improvements in all aspects of public administration as making more effective control of both income and public expenditure of state entities. (Carlos Pimenta and Antonio Seco, 2019)

Public expenses are expenditures aimed at providing public services required by all citizens; these expenses are executed by the various public entities that have specific objectives and functions. Expenditures in the public sector are oriented to current expenditures, capital expenditures and debt service, carried out by the entities in accordance with their institutional functions and objectives.

The allocation of these expenditures must have an impact on a better quality of efficiency, distribution in public production and that they bet on their final results or impacts in social areas such as health, education and others. Initiatives to improve the quality of public spending are already part of Latin American governments that are already associated both with aspects of fiscal policy and public management, these constitute institutional reforms in Latin America (Marianela Armijo and María Victoria Espada, 2014).

Public expenditures are structured by classifiers approved by regulations in charge of the General Directorate of Public Budget, this in order to homogenize and standardize the codes very useful for analysis and statistics following this line of classifications we have the following: Income Classifier, Expenditure Classifier, Source and Item Classifier, Programmatic Functional Classifier, Institutional Classifier, and the Geographic Classifier (Dirección General de Presupuesto Público, 2018).

2. Materials and Methods

This research is of qualitative approach, according to its nature it is of basic, analytical - descriptive and explanatory type. (Carlos Leonel Escudero Sánchez, Liliana Alexandra Cortez Suárez, 2018), for its design was of case study, using observation and Research of contents or normative documents, a period of

analysis has been considered, based on obtaining and analyzing data from the SIAF of all public entities in the country, the same that are contained and published in the platform friendly consultation of the MEF, it is only observed, The analyzed data represent the result of the day-to-day budget execution as part of the action of public policies implemented by the national government, regional and local authorities, the relationship presented in a period of time of 10 years (2011 - 2020) so it is also said that this research is longitudinal.

For a better analysis, the research has been organized by four categories: by institutional classification Who spends? by programmatic functional classification What is spent on? by economic classification How is income and expenditure structured? And finally by geographic classification Where is it spent?

The study scenario is made up of the information contained in the user-friendly consultation platform whose data come from the SIAF of all the public entities of the country, the state sectors, their respective budget sheets and executing units of the three levels of government that represent the study scenario for this research. They are those state entities that make use of public budget allocated and are monitored through the SIAF their day to day executions and are visible in the application of Friendly Consultation of the MEF.

For this research, the use of a representative population sample has not been considered, since the sources from which the information will be obtained are from all the state entities that make use of the public budget, helping to guarantee the veracity of the research conducted on the budgetary management of the three levels of government, for which the last 10 years were selected, considering representative data of the study population.

As techniques for the present investigation, we have used the technique of observation and the investigation of the contents of normative documents, in the case of observation, it was carried out through virtual environments as a qualitative research technique (Carmen Amelia Trujillo. Miguel Naranjo Toro. Kennedy Rolando Lomas Tapia. Milton Merlo., 2019). Through this technique, we proceeded to the review of information contained in the user-friendly consultation platform whose data are from the SIAF of all public entities in the country, then, to obtain more objective information and to be able to contrast the variables to be investigated, documentary analysis was used. (Sampieri, 2014)

The procedure for the collection of information was through direct observation of the information records or data published in the virtual environment of the friendly consultation platform, which are from the SIAF of all public entities in the country, also, we proceeded to select the data according to the categories and

sub categories proposed and then the review of documents consisting mainly of regulations from the virtual platforms of the ministries of the state. The information used in both the observation and the documentary research consisted of annual records from the year 2011 up to 2020.

For the analysis of the information content of the data, these have been transferred to computers to be processed by means of computer tools, the registry instrument was used since, based on the information extracted from the friendly query reports, they have been processed in Excel records, eliminating spurious data.

As scientific rigor, the information was collected first hand, being this information reliable and valid since it is provided by the official pages of the Ministry of Economy and Finance - MEF, in which year after year they update their respective databases. The veracity and reliability of the information is guaranteed as it is official State data.

For data processing and analysis it was necessary to use descriptive statistics, which allows the collection, organization, systematization and processing of data in order to accurately describe the variables to be analyzed, in this case the data coming from the friendly consultation platform.

As a method of data analysis, we have first worked on the classification, systematization, ordering and presentation (tabulation) of the information with statistical tools and formulas and then analyzed the data information and the reports obtained from the user-friendly consultation platform.

3. Results

For this research, the techniques of observation and documentary analysis were used. In the observation, the behavior of data published in the transparency platforms of the Ministries such as: MEF, PCM and CEPLAN, as appropriate, was collected.

For the documentary review, we resorted to the publications of the Peruvian government portal, the single digital platform of the Peruvian state and the governing bodies of the administrative and functional systems, then the data was organized and data processing was carried out to obtain the results and the respective interpretation.

The results were obtained through statistical treatment with tables and graphs, for their interpretation, analysis and discussion they were organized by research categories and subcategories, all according to the stated objectives.

This first category shows the results of those who spend the national budget that is distributed annually.

The statistical information shows the total amounts of the annual budget that are distributed to the national government, local governments and regional governments, we can see that the largest amount corresponds to the national government, from 2011 to 2020 exceed 50%, this is explained because in the national government are all sectors whose governing bodies are the ministries, it is precisely these functional systems are responsible for carrying out the public policies of both state and government embodied in the strategic plans. It can be noted that in 2020, due to the health crisis, the budget was increased. We also verified that the annual budget is constantly increasing, which is a sign of an increase of a greater amount with respect to previous years. The budget execution expressed in percentages with respect to its PIM, expresses the ranking of execution where the national government leads the highest expenditure followed by the regional governments. Local governments are the ones that show low execution, it can be observed that in the year 2020 both the national and local governments had a slight drop in spending, being the regional governments the ones that had the best spending performance.

Here is the distribution of the public budget according to the main functions that the state fulfills, the execution is in charge of public entities that may involve one or more ministries, we can see the budget allocated in different lines of action for the fulfillment of the main functions of the state to the population. The tables show 25 functions with their respective budget amounts, the execution of spending corresponds to the state entities responsible for enforcing them, the government applies resources to achieve national objectives and these are embodied in their respective operational plans, the most prioritized functions are Planning, Contingency Management and Reserve, Transportation, Health and Education, allocating more than 10% of the budget, being Education that since 2011 has more than 17% of the budget allocated. Public policies are articulated to the functions of the state, we can observe in Graph 3 that the education function is the most prioritized. We can see then that there is concordance with what is documented in the regulation that regulates the National Policies (SUPREME DECREE N° 029-2018-PCM) so we can assume that they effectively go according to the public policies function of the state in which it is being spent. Here we describe the grouping of revenues by the sources that finance the public budget and the grouping of expenditures by generic, generic and specific expenditure. By source of financing. As we can observe in tables 5, 6, in Peru we have 5 sources of financing, of which the source of Ordinary Resources (OR) stands out in more than 50% annually with respect to the other sources, likewise

we can observe that this source of OR annually since 2011 the increase has been growing. We can also observe that the source of Resources from Official Credit Operations (Loans) is growing, even more so in the year 2020, the year of the health crisis, this source has greater resources. A slight decrease can be observed in the sources of determined resources (Canon) and own resources (own income). As for the execution of expenditures by all sources, from 2011 to 2020 none of them reaches 100% of expenditure execution, it can be observed that the source of Ordinary Resources RO is the one with the best expenditure performance in all years, followed by Resources from Official Credit Operations, Directly Collected Resources, Determined Resources, respectively, with the lowest performance of the source of Donations and Transfers.

By generic expenses. From table 6 and graph 6 we can observe that from 2011 to 2020 the highest proportion of the generic 6-26: Acquisition of Non-Financial Assets of more than 30% per year, this expenditure consists of financing capital goods or infrastructure projects that increase the assets of public sector entities, followed by the generic 5-21: Personnel and Social Obligations and 5-23: Goods and Services in that order are prioritized annually.

Geographic scope. In terms of budget allocation, Tables 6 and 7 and Graph 7 show that the department of Lima centralizes more than 40% of the total budget at the national level and this has been increasing from 2011 to 2020, and Graph 7 shows that in 2020, due to the health crisis, there was a greater increase than in previous years. After Lima, Ancash, Cusco, Cajamarca, Arequipa, Arequipa and Piura stand out as the departments with the highest budget allocations and account for between 3% and 5% of the total budget. On the other hand, the departments with the lowest annual budget allocations are Apurimac, Huancavelica, Madre de Dios, Ica, Pasco, and Moquegua, which have less than 2% of their budget appropriations.

On the other hand, Table 8 and Graph 8 show the ranking of spending execution by department, highlighting Callao, Lima, Amazonas, Madre de Dios, Loreto, Ucayali, which exceed 80% of spending execution. On the other hand, the departments with low spending execution performance are Ancash, Arequipa, Tacna, Moquegua, Pasco, which are below 80% execution from 2011 to 2020.

In the research presented "Siaf and friendly consultation, analysis of public policies in the framework of the modernization of public management", the data that the friendly platform and budget management through SIAF are in line with the public policies established in the national agreement, this can be corroborated according to Acuerdo Nacional. (2016). "State Policies and Government Plans 2016-2021", likewise we can contrast with what is discussed by Gerardo Uña (2012) in his book "Strategies for the development and implementation of

Integrated Financial Management Systems Experiences and lessons for Latin America" and (Carlos Pimenta and Mario Pessoa , 2015) in their book, "Public Financial Management in Latin America: The key to efficiency and transparency" point out that the SIAF is a system that serves as an input for decision making and to achieve a more effective, efficient and transparent expenditure management and most importantly the transparency of public financial management, given the use of this system in Latin American countries who assume it to be fundamental to monitor public resources, to measure fiscal stability and ensure sustainable economic development.

Through the Consulta Amigable platform it is possible to monitor the budget management of all entities in the country, the data need to be analyzed to be evaluated according to the user's interest, public policies need to be materialized; for this, the intervention of the state in the formulation, implementation and evaluation is required, according to Gutiérrez, J.A., Restrepo, (2017). In his article "Formulation, implementation and evaluation of public policies from the approaches, purposes and functions of the State" precisely for the achievement of these objectives in our there are normative mandates as the Presidency Del Consejo De Ministros. (2018). Which approves the "Regulation that regulates the National Policies DECRETO SUPREMO N° 029-2018-PCM" that in a mandatory manner the state policies and government policies are strategically planned and executed, likewise the General Directorate of Public Budget. (2018). With the "Decreto Legislativo N° 1440 Del Sistema Nacional De Presupuesto Pública". It regulates in a technical and legal manner the management of the public budget, also the Ministry of Economy and Finance. (2018). In addition, with the "Decreto Legislativo 1436, Marco De La Administración Financiera Del Sector Público" with this norm in a mandatory manner invoke to all entities the use of SIAF as the only means for the management of public resources of the state, to finally everything registered in such application we see reflected in the platform friendly consultation. All citizens have free access to the data published in the friendly consultation which we can visualize to better understand focusing from the budget classifiers such as institutional, functional, programmatic, economic and geographic.

5. Conclusions

According to the institutional classification, budget allocations are distributed among the three levels of government; the largest amount of budget appropriations corresponds to the national government; this is reflected from 2011 to 2020 because the national government manages and executes public

policies on a sectoral basis. The national government is directly responsible for the governing bodies made up of the different ministries, which are in charge of executing public policies. In terms of expenditure execution, local governments show low execution performance from 2011 to 2020. According to the programmatic functional classification according to the user-friendly consultation platform, there are 25 state functions in which the annual budget is distributed, these functions fall under the different sectors and ministries, the execution is in charge of public entities that may involve one or more ministries. Among all the functions, the most prioritized in terms of budget are Planning, Contingency Management and Reserve, Transportation, Health and Education, which are allocated more than 10% of the budget, with the Education function having more than 17% of the budget allocated since 2011.

According to the economic classification, the structure of revenues and expenditures are technically grouped, we observe that revenues come from five sources of financing. On the expenditure side, they are structured by generic, sub-generic and specific expenditure. Regarding the sources of financing the source of Ordinary Resources (OR) is the one that stands out in more than 50% per year with respect to the other sources that since 2011 the increase in the amount has been increasing. It is also observed that the source of Resources from Official Credit Operations (Loans) is growing, even more so in the year 2020, the year of the health crisis, this source has a greater increase in income. A slight drop can be observed in the sources of determined resources (Canon) and own resources (own income). In terms of expenditure execution by all sources, it can be observed from 2011 to 2020 that none of the sectors achieves 100% expenditure execution, but it is the source of Ordinary Resources that has the best expenditure performance in all years, followed by Resources from Official Credit Operations, Directly Collected Resources, Determined Resources, respectively, with the lowest performance of the source of Donations and Transfers. On the other hand, in generic expenditures, a greater proportion is allocated to generic 6-26: Acquisition of Non-Financial Assets of more than 30% annually, this expenditure consists of financing capital goods or infrastructure projects that increase the assets of public sector entities, followed by generic 5-21: Personnel and Social Obligations and 5-23: Goods and Services, in that order are prioritized annually. By geographic classification, observing the friendly consultation platform, the budget is allocated to the 25 departments of the country, each of these regions have budget allocations, being the department of Lima the one that centralizes more than 40% of the total budget at national level and this is increasing from 2011 to 2020, even more we can observe that in 2020 due to the health crisis it had a greater increase compared to previous years. After Lima, the departments

with the highest budget allocation of between 3% to 5% of the total budget are Ancash, Cusco, Cajamarca, Arequipa and Piura. On the other hand, the least favored departments in terms of annual budget allocation are Apurimac, Huancavelica, Madre de Dios, Ica, Pasco, and Moquegua, which have less than 2% of their budget appropriation. On the other hand, in expenditure execution by department, Callao, Lima, Amazonas, Madre de Dios, Loreto, and Ucayali stand out, with expenditure execution exceeding 80%. On the other hand, the departments with low spending execution performance are Ancash, Arequipa, Tacna, Moquegua, Pasco, which are below 80% execution from 2011 to 2020.

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