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# **“INSTITUTIONAL GOVERNANCE, POLITICAL CULTURE AND BUDGET EXECUTION IN ECUADORIAN UNIVERSITIES: AN ANALYSIS FROM PUBLIC MANAGEMENT, 2023 PERIOD.”**

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## **SUMMARY**

*This study analyzes the impact of institutional governance and political culture on the budget execution of Ecuadorian universities during the 2023 period, from a public management perspective. The research is based on the recognition that higher education institutions face structural limitations in the efficient administration of public resources, influenced by organizational, normative, and cultural factors. This research focused on the design of a plan proposal for budget execution with predictive impact that allows improving the processes of public procurement of goods and services in a Polytechnic School of Chimborazo for the year 2023. Type of basic and projective study with a cross-sectional, non-experimental design, predictive and prospective scope, taking into account levels of knowledge of less complexity, descriptive and explanatory, population of 80 surveyed employees. Budget execution, budget certification and applicable regulations with a high level of scope, while obligations and establishment of commitments with medium or low levels. Risk factors for the Pre-contractual phase are the Budget Item, Implementation Responsibility and Payment Commitments and, for the Contractual phase, the Budget Directive, Implementation Responsibility and Budget Reform. Global, are risks of public procurement processes, Execution Responsibility and Budget Reform. In this sense, a guide plan for the correct management of internal technical procedures at the Polytechnic School of Chimborazo to ensure public procurement associated with goods and services was presented.*

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**PALABRAS CLAVE:** Institutional governance, Political culture, Budget implementation, Public management, Education financing.

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## Introduction

The present research work is the product of a doctoral degree thesis, it is supported through several previous works, considering different databases; Scopus, Scielo, Redalyc, Dialnet, Ebsco and Latindex 2.0, considering the study variables that allow establishing clear theories, which support their discussion and analysis, in a general and particular way, demonstrating that the background serves as a reference for the establishment of new categories related to the field of study, with the purpose of improving each of the pertinent actions for these procedures.

Jiménez et al. (2019) in their research carried out in Spain, mentions that they seek to gradually modernize their public procurement systems, in this research the authors point out that the purpose is to go hand in hand with technological evolution, in order to achieve effectiveness and efficiency in the use of public money and even achieve considerable savings. This research presents several restrictions but also research opportunities for the future, such as acquisitions, since there is not much information; Second, the problems that procurement in the public sector has, since the law that regulates them must be verified, a practical conclusion of this research is that it determines that there is no solid basis that serves as a support for acquisitions and requirements in economic terms, combining a social value without affecting economic efficiency.

Santos et al. (2020) in their research carried out in Latin American countries, but especially in Central America such as Panama and Costa Rica, defines that the administration of a state's budgets has an impact on citizen security and efficiency in the administration of public budgets, they also point out that in Honduras and Guatemala, together with Nicaragua and El Salvador, they manage public resources in a better way. however, they present problems in their economy, poverty, unemployment and also in security, considering that the issue of the allocation and distribution of these public funds should be directed to all sectors with the greatest social impact.

Reyna-Palacios & Benítez-Astudillo (2019) mention that currently, there are several regulations in Ecuador related to public procurement, which determines transparency in transactions, by having development tools, which also influence the savings mechanism of a country, according to the link with state planning, allows evidence that planning needs several components; flexibility, discretion, in order to solve the requirements effectively with availability of resources, related to the annual contracting plan.

Galarza (2019) studied public procurement to determine the principle of equality, which stipulates that the same treatment must be given to all suppliers who apply in a pre-contractual procedure, so Article 63 of the LOSNCP details the specific requirements to participate in this process, the principle of technological validity and public procurement. it refers mainly to the public procurement computer portal, where the LOSNCP establishes that all pre-contractual procedures must be in accordance with technological progress, so the national market must always be considered as the first instance and its capacity to deal with any type of requirement (Venegas, 2020).

Another research, the one carried out by (Paz, Ayala, & Padilla, 2019) analyzed the importance of public procurement from the Covid-19 pandemic are part of the special execution regime, significantly modifying several aspects due to its nature as a national emergency, In Ecuador, the management of public procurement is regulated by the Constitution of the Republic, according to resolution number SECOB-DG- 2018-0012, so it can be analyzed that in 2019, the state made several contracts and is managing its resources with the regulations stipulated by law (Presidency, 2019).

Olivo (2020) set out to recognize that the principle of transparency establishes that all Ecuadorians must be aware of the procedures that are carried out with contracting entities, thus allowing society to exercise control of this activity on a continuous basis, so that the information is visible throughout the process on the public procurement portal. ensuring transparency and impartiality in the processes, in the province of Chimborazo these contracting phases are in accordance with the regulations of the LOSNCP, a transparency mechanism that can be audited by citizens so that entities can apply and access the tenders, under equal conditions (López E. , 2020).

McDermot et al. (2022) studied the relationship of the improvement of institutional structures depends on sustainable development, since to reach this goal there are some challenges, financial and specifically developing countries, this research shows what are the key factors for efficiency in institutional structures, identifying actions for future projects, in research, risks and management of funds for the fulfillment of the objectives of a state, corruption is linked to governance in several Latin American countries, the failed actions in processes aimed at warning corruption in the concession of public purchases of the state have failed in reference to the execution and expenditure of state funds (Gilbert, 2019).Medranda-Morales et al. (2020) set out to show

different political and social conditions, and at the same time both seek to improve management in the democratic sphere in issues of citizen participation and public information, technological progress in recent times allows improving the transfer of information and efficiency in communication between citizens and those in charge of administering projects and public funds, applying the Infoparticipa method, the management of state funds are associated with the state's public debt at the time of financing, considering the structure of the state and its financial development (Gálvez Gambero, 2021).

Vaicilla-González et al. (2020b) point out that in their study of the Sectional Governments of Ecuador, the budget is identified as a management tool or instrument, determining the application with budgetary certifications that guarantee the existence and economic availability, the objective is to analyze the variables of choice in public procurement and in the execution when choosing the best bidder (Bermudez Ibarгүйen et al., 2018) the current situation of universities is seen from several contexts; legal, economic, and management, which when applying an analysis of its content shows us structural problems that affect the budget and its execution related to the economy and financing (Sierra-Sánchez et al., 2020).

Guerrero Alcoser (2021) carried out research to identify that the Municipal GAD of Riobamba has chosen to implement indicators in public procurement according to the reverse auction and electronic catalog, in order to carry out a continuous evaluation of compliance, within a period which will allow much more effective decision-making, in the Municipal GAD of Riobamba it is not possible to speak of efficient and effective results-based management if it is not it has a public procurement system, which guarantees a correct provision of goods, services and the creation of works that must be delivered to the people of Riobamba, as a response to proper management, and an adequate allocation of resources available to the city (Jaramillo, 2021).

Escobar Bermeo (2019) developed their study on the procedures to be complied with according to the types of public procurement describe the obligations of those involved in each contracting process, as well as the sanctions for not complying with the institutional goals of budget execution, the use of the social accounting model allows the incorporation of purchases made by a state, as a management tool.

Aguirre Ribadeneira (2019) in this study the authors point out that, if analyzed from the perspective of International Trade and the dynamization of the

market economy, a negotiation of the threshold that will be used in the process is required, since a low threshold generates greater possibilities of importing goods and services, which may require quality and efficiency standards that cannot be found in a national and international production, allowing development of global trade, the implementation of a reliable state tool will make it possible to specify control in the management of public capital, applying a state accounting procedure with principles and methods, to define risks and threats related to political and economic processes (Gostev et al., 2018).

To conclude with the theoretical framework, it is important to mention that the execution of the budget is related to public procurement associated with goods and services carried out by a State, for this reason Sancho-Gil (2021) mentions that today there are many questions about various issues related to the management of procurement, constituting as the main basis the mission and vision, as well as the ambition of that institution, the analysis of public procurement results in a growing participation in the economies of the world, in the countries that make up the (OECD) Latin America have an average of 8% of procurement, according to this study, so it is relevant to analyze the importance of public procurement as a lever to include economic development (INGP - Inter-American Network of Government Procurement, n.d.) today there are many questions about various issues related to the management of procurement, with the mission and vision, as well as the ambition of that institution constituting as the main basis (Sancho-Gil, 2021).

Ulloa Llacza (2022) in his research carried out in San Antonio de Huarochiri Peru, on budget compliance and effectiveness in public management, shows that it is regulation that makes comprehensive budget compliance impossible, considering then that the implementation of a reliable state tool that allows for precise control would improve budget execution (Gostev et al., 2018) with an efficient execution in activities and functions, in order to maximize the living conditions of the population, which is why the importance and level of relationship of compliance with the results-based budget is determined (Baca Molina & Ovalle Pfuyo, 2022).

Viscarra (2021) concludes that in Ecuador, administrative law, and the public procurement process has presented a constant evolution, manifesting really significant changes that have gone from the traditional part, to modernization and updating, it can be determined that one of the axes in public administration, in Ecuador is public

procurement at the economic and social level, being a tool, in the face of a crisis, as well as the generation of a sustainable economy of new ventures (Hernández, 2019)

Deming's theory or PDCA mentions that it is important to consider transformation, considering that by complying with the budget execution it solves the public procurement associated with goods and services taking into account the current panorama followed by the actions that must be taken, this theory seeks to establish continuous improvement in processes with quality, using statistics as a management indicator, in order to establish the degree of compliance, by using this transformative model having as an impact the fulfillment of what was planned and the execution of the planned resources (Zapata et al. 2015), the Deming Cycle proposes to Plan, Develop, Control and Act, on the actions carried out by a State, in public procurement, when applied, it continuously improves compliance with the budget related to public procurement, with various management tools, which are useful for the optimization and effectiveness of resources (Deming Cycle, n.d., p.39; Chóez & Basantes, 2021).

While according to the theory of dependency, budget execution has an impact on the underdeveloped countries of Latin America or neoliberal countries since this marks important changes in the world economic crisis, it arises in the 1960s in order to develop projects with theoretical and political needs, to lead economic development, With social inclusion, this theory of dependency allows us to assess the strengths, weaknesses and limitations of a State's resources for the execution of State resources based on the world economy. (Treacy, 2022) a projection on economic development proposes to reduce dependence on international prices since this depends on the theory of dependency Ecuador embarked on this theory seeking a better positioning in the world economy, based on its state budget, for the expenditure of the country's most basic needs (Alarcón, 2022).

One of the theories with the greatest relevance in our research is the economic theory, because it has an impact on public procurement since it stands out for its dominance in the direction of state funds, based on constitutional rigidity with a focus on economic theory, with respect to contracts, the management of the process and negotiation. facing unforeseen consequences, with not excessive procedural rigidity (Rampa, 2021) knowledge in this theory allows for economic, practical and tactical growth, and progressively explicit theoretical, since it allows the founding of institutions with knowledge of the

economic activity they carry out considering the usury debate; monetary theory; and banking development (Schefold, 2020).

These contemporary political and democratic theories intertwine both the independent variable budget execution with the dependent public procurement processes, because democracy and its theorization have an impact on aspects such as; a) political liberalism and mentions the importance of the notions of society, politics, culture and civic friendship; b) the conception of solidarity and c) post-structuralist pluralism of society, which relates that public policies are based on various theories for their creation, based on the fact that the execution and contracting of goods of a state must be legally and theoretically supported for their application (Kritsch & da Silva, 2022b) within the framework of public policies it is essential to technify and modernize various processes in terms of contracting and execution by the state in a reliable way (Barragán, 2018).

In the same way, the realist theory refers to budget execution and public procurement being related to the management carried out by governments, since they resist giving information about the social conditions they are going through, and are related to inequality, discrimination accompanied by exploitation, referring to the fact that the decision of International Organizations affects the direction of the public capital of a state, Based on these theories, governments respond negatively by requiring them to be accountable for the actions they take in the management of public budgets, taking into account that compliance with these activities of a government is not encouraged (Koliev & Lebovic, 2022b).

Public procurement means a positive strategic activity, made up of social, technological, environmental, and commercial means, which allows the general integration of the needs of the people, most of the efforts that have been made to improve the effects of public procurement become a savings mechanism for companies and suppliers in the country. Public procurement is the backbone to materialize the needs of public institutions, in accordance with current legal regulations, in order to make the processes transparent in an efficient manner (Reyna & Benítez, 2019).

The actions and strategies that could be used according to Arestegui (2019) propose some strategies or actions for improvement in the procedures of budget management, (a) Appropriate preparation of the Strategic Plan, correct structuring of the annual operating plan, (b) timely formulation of the Institutional Budget considering investment

projects primarily, (c) training the personnel involved in a continuous and updated manner regarding the budgetary procedures, (d) formulate actions and proposals to be able to obtain own revenues since these are reduced in public universities.

There are new methodological tools according to Crespo, Zurita, Palacios & Álvarez (2020) propose to establish methodological ones, considering the development of a special examination of the budgetary phases of the universities, thus establishing a tool to evaluate the management in each of its components, since it will be the basis for the construction of improvement actions, that are related to the control and evaluation of the budget cycle, being characterized as a management tool in the optimization of financial resources.

In this sense, budget control is the fundamental part in the development and growth of higher education, being a fundamental tool to safeguard the allocated public funds, Escobar (2019) in his research concludes that the purpose of this study is to publicize the steps of each procedure to be complied with according to the types of public procurement, which describe the obligations of those involved in each public procurement process. hiring as well as sanctions for not complying with institutional goals. In the same way, González & Cruz (2020) according to their theory evaluate the financial and administrative methodology of public procurement in state institutions, they point out that accounting information is the fundamental basis for financially verifying the progress and control of planning, considering these processes essential for workers and officials as controllers, to examine that the government's public policies are complied with, that in any of the forms of selection of contracting processes, they must contemplate administrative and financial aspects which are subject to be evaluated or examined by applying an audit where accounting and administrative information is of vital importance.

It is important to emphasize that the public procurement process is an indispensable condition in the public administration, because it requires the adoption of a system that proposes an analysis and creation of a program of income, expenditure and investments, facilitating permanent control, which in reality should be part of a basic and routine task of any state action. Under this guideline, all purchases of goods and services must be procedures of a careful but agile approach, which is carried out only once by the bidders, with a modality that is compatible with the estimation of the real value of what is to be

acquired (Rizzo, 2019).

In relation to the contracting phases, these are in accordance with the regulations of the LOSNCP, seeking to establish a transparency mechanism that can be audited by the public, by constantly uploading all the information related to this process, so that the entities can apply and access the tenders, under equal conditions, Complying with all the requirements mandated by law, for this reason until 2020, there have been no lawsuits of any kind in the new administration, but it should be noted that the Prefecture submitted to the special regime of execution, thus changing the procedures that must be followed for hiring, avoiding falling into embezzlement (López E., 2020).

In order to provide the state with quality goods and services, according to its needs, they are planned in advance for the year of management, in order to gradually develop them, which is necessary to prioritize the needs, always seeking the benefit of the community under their charge. (Morán, 2020) during the execution of the budget, it may be necessary to make certain modifications to current spending, either by increase, decrease or reprogramming, which require the authorization of the general planning coordination, in addition if these modifications have to do with the increase or decrease to the budget ceiling (Marx, 2020).

As the budget execution is carried out, the financial management must evaluate the application of the control model within the budget cycle, in order to corroborate compliance with the proposal developed for the executing units and at the level of the financial administration unit, (Burbano, 2021) the execution of the budget depends on the resources to be directed to execute the previously planned projects, giving priority to current expenditure (Maggi, 2019), which is why they must review an Annual Operating Plan, which includes the budget they require, the periodicity and the activities in which they are going to be invested, since economic, material and human talent resources will be assigned to them that must be used in the best way, obtaining quality results (Estrella, 2021).

According to the budget execution, management could be improved and the needs of citizens could be met, as long as there is a good delegation of functions to human talent, so that they know how to perform effectively in their job and meet quality requirements. (Nosquera, 2020) as the budget execution is carried out, the financial management must evaluate the application of the control model within the budget cycle, with the aim of corroborating compliance with the proposal

developed for the executing units and at the level of the financial administration unit, so that it can determine if an increase in the percentage of budget execution is generated (Burbano, 2021).

The periodicity in the activities to be invested must be ordered in a permanent way considering the degree of enforceability of these, to obtain quality results (Estrella, 2021) can be analyzed as an inefficiency in the management of resources by not considering compliance in the established time using these resources efficiently, being the responsibility of the highest authority. which is responsible for budget execution (Merino, 2021).

**Methodology**

Research is basic, this type of research has an impact on the theoretical framework which will determine the practical aspects without contrasting them, it is determined according to the purpose, taking as a result basic research, where it is called that it has the following characteristics a) pure, b) theoretical, c) dogmatic (Muntané, 2010).

Projective research since it is related to the elaboration of a plan, model or proposal, in order to solve complications identified by the researcher, this type of research stands out because it determines how things are, how they could be, or how they should be according to the needs of which it is going to be researched referring to the creation of policies, methods, processes or programs (Mousalli, 2015). According to their approach, quantitative using descriptive and inferential statistical techniques (García-González et al., 2020).

**Results**

The results obtained are presented below.

**Table 1**  
Diagnosis of the scope of budget execution

Rating (%)	Low	Medium	High
Dimension/Indicator			
Applicable regulations	6.25	23.75	70.00
Budget Directive	6.25	23.75	70.00
Budget Certification	3.75	22.5	73.75
Budget line	3.75	22.50	73.75
Establishing Commitments	3.8	37.5	58.75
	3.75	37.50	58.75
Responsibility for execution			
Obligations	1.3	35.0	63.8
Payment commitments	2.5	33.8	63.8
Receive purchased goods or services	1.3	42.5	56.3
Budget Modification	5.00	31.25	63.75
Budget reform	5.00	31.25	63.75
Budget Execution	2.5	27.5	70.0

**Source:** Budget Execution Data Recording Matrix

As can be seen in Table 1, budget execution for collaborators belonging to the planning, financial

In relation to the research design, cross-sectional non-experimental with predictive and prospective scope when analyzing the situation of events to the year 2022 in relation to the study variables, thus achieving the knowledge of estimators of explanatory causal regressor parameters (Hernández, Baptista, & Fernández, 2014). Since, by maintaining budget execution at valuation levels, it is a high risk of maintaining the public procurement processes of goods and services for the year 2023 at that same average level.

In this sense, descriptive designs were taken into account (Arandes & Antonio, 2013), and the scope of compliance with the budget execution was diagnosed, as well as the public procurement processes in a critical manner, considering the most representative and fundamental for the formulation of the proposal.

Population: it is a series of data with its own characteristics, as well as specifications of the object of study, whether these are a set of people or companies, with the same similarity, which can be measured. (Carhuancho & Nolasco, 2020) the population includes all those directors and departmental workers, for which a population of 80 people was taken.

Inclusion criteria: Directors and departmental workers belonging to the planning, finance, and public procurement departments were taken into account.

Exclusion criteria: directors and departmental workers not belonging to the areas of planning, finance and public procurement.

and public procurement directorates is at a high level (70%); while 30% place it at medium or low level.

Similar description, the dimensions referring to budget certification and applicable regulations, approximately 74% and 70% placed it at high levels respectively. On the other hand, obligations (63.8%) and establishment of commitments (58.75%) are the least attended processes, when they place it at medium or low levels.

In the opinion of the collaborators, weaknesses are the receipt of goods or services when the personnel in this indicator marked response options, Strongly disagree - disagree or indifferent in statements, such as: The state allows generating commitments and making budget allocations, and There is a control of the follow-up of the commitments established

according to the planned schedule for the payments of acquisition or contracting of Goods and/or Services from third parties.

With respect to the indicator of commitments for payments, the collaborators emphasized that they strongly disagree-disagree or are indifferent to the statement: The results of the budget execution of the Annual Investment Plan are monitored and evaluated.

And regarding responsibility for execution, the respondents confirmed that they strongly disagree-disagree or indifferent to the statement: The established budget item is fully complied with for its execution (See Table 2).

**Tabla 2**  
Features of execution budget in apolytechnic high school in Chimborazo

Features	Answer Options (%)				
	TD	D	I	A	TA
1. The budget proforma is prepared on the basis of to the activities and projects, defined in the institutional mission.	5.0	3.8	13.8	37.5	40.0
2. The dissemination of institutional budgets was established in accordance with the period determined for the authorization of access to the budgets.	3.8	5.0	20.0	41.3	30.0
3. There is verification of adjustments to the budget proformas.	2.5	2.5	20.0	37.5	37.5
4. There are regulations for the state budget.	3.8	0.0	18.8	32.5	45.0
5. It is important and necessary to validate the resolution of the approval of the budget.	3.8	0.0	12.5	31.3	52.5
6. The needs are listed through the Budget classifier of income and expenditure of the public sector duly validated.	2.5	1.3	21.3	32.5	42.5
7. There is a budget item approved during the annual period.	1.3	1.3	21.3	31.3	45.0
8. Budget allocations support community development	1.3	1.3	23.8	27.5	46.3
9. The entity complies with the execution of expenses established with or without consideration.	1.3	6.3	22.5	40.0	30.0
10. Against the established budget item, it is fully complied with for its execution.	3.8	3.8	25.0	32.5	35.0
11. The funds that are already set in the budget line are fulfilled	1.3	2.5	26.3	27.5	42.5
12. Budget funds are committed from the moment the competent authority decides to comply with the expenditure.	1.3	2.5	23.8	26.3	46.3
13. The results of the budget execution of the Annual Plan of investment.	2.5	2.5	21.3	28.8	45.0
14. Payment schedules are organized with Specified periods of time for processes to flow in the requesting units.	0.0	3.8	17.5	43.8	35.0
15. Reporting is complied with Execution budgets.	1.3	3.8	17.5	35.0	42.5
16. Guidelines and resolutions are constructed for the measurement of physical and financial.	1.3	0.0	23.8	42.5	32.5
17. There is a control of the follow-up of the commitments established according to the planned schedule for the payments of acquisition or contracting of Goods and/or Services from third parties.	1.3	2.5	23.8	36.3	36.3
18. Monitoring of execution is verified Budget of third parties in the established time.	1.3	2.5	23.8	33.8	38.8
19. The verification of the process of A game under the responsibility of the highest competent authority.	1.3	3.8	25.0	27.5	42.5
20. The state allows you to generate commitments and make budget allocations.	3.8	2.5	27.5	33.8	32.5
21. The budgets executed can be modified and accrued.	6.3	2.5	21.3	33.8	36.3
22. The actual value executed at the end of the financial year in the processes of contracting of goods and services.	2.5	3.8	22.5	33.8	37.5
23. Budget reforms possible.	3.8	3.8	16.3	33.8	42.5
24. It is possible to make adjustments for the Fulfillment of a good or service.	2.5	2.5	16.3	40.0	38.8

**Note:** TA Strongly disagree; D Disagree; I Indifferent; D Agreed; TA Totally agree

**Source:** Budget Execution Data Recording Matrix

**Table 3**

Diagnosis of the scope of the public procurement processes of goods and services in a polytechnic high school of Chimborazo

Dimension / Indicator / Variable	Rating (%)		
	Bajo	Medio	Alto
Public procurement processes for goods and services	2.50	21.25	76.25
Preparatory phase:	2.50	21.25	76.25
Market Research:	2.5	25.0	72.5
Certificaciones Presupuestarias:	3.75	28.75	67.50
Pre-contractual phase:	3.75	31.25	65.00
Procurement of Goods and Services:	3.75	31.25	65.00
Contractual Phase:	2.5	32.5	65.0
Execution of the contract:	2.5	32.5	65.0

**Source:** Data Registry Matrix on Public Procurement Processes for Goods and Services

Table 3 shows the predominance of the high level, when 76.25% of respondents placed the hiring processes at that level; while approximately three out of ten categorized it as medium or low. Similar was the location by dimension, however, in an order from highest to lowest priority of care, the pre-contractual phase is considered, followed by the contractual phase. A better position, but still not optimal, the preparatory phase.

More than 60% of respondents position the procurement of goods and services in the pre-contractual phase at a high level, but four out of ten placed it between medium or low levels. Situation observed when three out of ten employees confirm their total disagreement-disagreement or

indifference to the questions, the contracting processes for goods and services are clear and transparent on the website, and the technological tools fulfill their mission in publicizing the budget items.

Analogous location of the contract performance indicator, when the criteria of seven out of ten workers accentuated being in strong agreement-agreement with the proposition: There are delays in the execution of a good or service, or when, three out of ten, responded, totally disagree-disagree or indifferent to the statement: The consideration action is executed within the parameters established by the state without delays (see table 4).

**Table 4**

Characterization of the processes of public procurement of goods and services in a polytechnic high school of Chimborazo

Features	Answer Options (%)				
	TD	D	I	A	TA
1. A market study is carried out before request a procurement process for goods and services.	2.5	0.0	18.8	33.8	45.0
2. Research processes are carried out on Field	2.5	3.8	16.3	40.0	37.5
3. Technical analysis will be carried out for the preparation of contracting processes.	1.3	0.0	21.3	42.5	35.0
4. The environment is analyzed in its different areas to establish a real diagnosis of the needs.	3.8	2.5	12.5	40.0	41.3
5. Before the execution of a good and service, it has a starting certification.	1.3	1.3	17.5	35.0	45.0
6. Los presupuestos son fedateados para su ejecución	3.8	3.8	26.3	33.8	32.5
7. Las partidas presupuestarias están debidamente certificadas	2.5	1.3	18.8	35.0	42.5
8. Las certificaciones presupuestarias están avaladas por el estado.	1.3	1.3	22.5	35.0	40.0
9. Contracting processes or items budget are published on the state's website for dissemination.	2.5	1.3	13.8	43.8	38.8
10. The state has technological tools to disseminate contracting public.	1.3	0.0	22.5	31.3	45.0
11. Technological tools fulfill their Commitment to publicize the budget items	2.5	5.0	16.3	36.3	40.0
12. Procurement processes for goods and Services are clear and transparent on the state's website.	2.5	1.3	26.3	31.3	38.8
13. The consideration action is executed within the parameters established by the Delay-free status.	1.3	5.0	23.8	32.5	37.5
14. The processes of execution of a good or service respect the established times.	1.3	3.8	21.3	36.3	37.5
15. There are delays in the execution of an asset o Service.	6.3	1.3	22.5	31.3	38.8
16. There are clearly established deadlines for completion of a good or service.	2.5	1.3	10.0	36.3	50.0

**Source:** Data Registration Matrix on Public Procurement Processes for Goods and Services (Annex 9)

**Note:** TA Strongly disagree; D Disagree; I Indifferent; D Agreed; TA Totally of Agreement

**Analysis linked to hypotheses**

From the analysis of the distribution of direct scores on budget execution and contracting processes (dimensions and indicators) with the Kolmogorov-Smirnov test, there is statistical evidence with p-values < .05 to confirm that the data of both variables and their respective dimensions and indicators do not follow a normal distribution (see annex 8), which is why the hypotheses were contrasted with tests related to the Ordinal Logistic regression. In this way, obtain the estimation of usable parameters for the configuration of the proposal of a budget

execution plan to achieve the processes of contracting goods and services for the university under study in Chimborazo, Ecuador for 2023.

**Hipótesis general**

Hi: El planteamiento de un modelo funcional teórico que incluya elementos propios de ejecución presupuestaria permitiría explicar la configuración de una propuesta para mejorar los procesos de contratación pública de bienes y servicios al 2023 en una escuela politécnica de Chimborazo.

**General hypothesis**

**Table 5**  
Goodness-of-fit test of the global model

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	88,724			
Final	,000	88,724	12	,000
Link function: Logit.				

Table 5 shows the analysis of the goodness of fit test of the global model, which has a rating  $\chi^2 = 88.724 - .000 = 88.724$  with  $p < .05$ , verifying the existence of a global prediction model with the entry of regressor

variables that improve the fit significantly than with the constant alone, which confirms the dependence of public procurement processes in relation to goods and services, depending on budget execution.

**Table 6**

Model Data Adequacy Goodness-of-Fit Test	Chi-Square	df	Sig.
Pearson	16,134	60	1,000
Deviance	18,666	60	1,000
Link function: Logit.			

In Table 6, the values  $\chi^2 = 16,134$  with  $p = 1,000 > .05$  and  $\chi^2 = 18,666$  with  $p = 1,000 > .05$  shows that characteristic data of budget execution were entered

to explain the configuration of a functional predictive response model to improve the contracting process associated with goods and services.

**Table 7**

P Pseudo R square model	,670
Cox and Snell	
Nagelkerke	,937
Mcfadden	,883
Link function: Logit.	

The value of the Nagelkerke coefficient observed in Table 7 confirms the predictive capacity of characteristics of budget execution in 93.7% of the

total variance proportion of the processes related to procurement associated with goods and services. The characteristics identified are:

Responsibility for execution and budget reform (see table 8).

**Table 8**

Estimation of parameters of the budget execution model for the procurement processes of goods and services.

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95%  
Confidence  
Interval

Estimate

Threshold	[N_TOTALPRO = 2]	-5.149	1.331	14.975	1	0.000	-7.757	-2.541
Location	[N_INDI_CO=2]	-2.389	1.202	3.950	1	0.047	-4.745	-0.033
	[N_INDI_M=2]	-1.808	0.897	4.061	1	0.044	-3.567	-0.050

Link function: Logit.

[N\_TOTALPRO = 2, Medio] Procesos de contratación de bienes y servicios [= 2, Medio]

Responsabilidad de ejecución [= 2, Medio]; [N\_INDI\_M=2, Medio] Reforma presupuestaria [= 2, Medio] Std. Error Wald df Sig.

In the results of Table 8, the coefficients of ordinal logistics regression with respect to the budget execution variable were identified to improve the contracting process associated with goods and services at the Medium level. Risk factors were identified as responsibility for execution and budget reform. That is, if Responsibility for Execution and Budget Reform remain at a Medium level, it is likely that the variable contracting processes associated with goods and services will present a medium level. Situation statistically verified by the value Wald =

3.950 and  $p = .047$

and  $Wald = 4.061$ ,  $p = .044$ ,  $p < .05$ , the null hypothesis is rejected, and it is accepted that Responsibility for Execution and Budget Reform significantly influence the procurement processes of goods and services.

The functional predictive model is the answer:

Procurement processes for goods and services [=2, Medium] = - 5,149 - 2,389 Responsibility for execution [=2, Medium] -1,808 Budget reform [=2, Medium]

Specific hypotheses:

H1: The approach of a theoretical functional model that includes elements of budget execution would explain the configuration of a proposal to improve the preparatory phase in the processes of public procurement of goods and services by 2023 in a Polytechnic School of Chimborazo.

**Table 9**

Goodness-of-fit test of the global model.

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	96,101			
Final	,000	96,101	12	,000

Link function: Logit.

The goodness of fit test of the global model seen in table 9 the assessment  $\chi^2 = 96.101 - 0.000 = 96.101$  with  $p = .000 < .05$ , verifying with this, the existence of a global prediction model with the entry of

regressor variables that improve the fit significantly than with the constant alone, which confirms the dependence of the preparatory phase, depending on the budget execution.

**Table 10**

Goodness-of-fit test of data fit to the model

	Chi-Square	df	Sig.
Pearson	8,996	60	1,000
Deviance	11,011	60	1,000

Link function: Logit.

In Table 10, the values  $\chi^2 = 8.996$  with  $p = 1,000 > .05$  and  $\chi^2 = 11.011$  with  $p = 1,000 > .05$  provided statistical evidence that characteristics of budget execution enter into account to explain the design of

a functional predictive response model to improve the preparatory phase in the contracting processes associated with goods and services.

**Table 11**

P Pseudo R square model	
Cox and Snell	,699
Nagelkerke	,978
McFadden	,956

Link function: Logit.

The value of the Nagelkerke coefficient observed in Table 11 confirms the predictive capacity of characteristics inherent to budget execution in 97.8% of the proportion of total variance of the preparatory phase of the contracting processes by regression. However, it was not possible to exclusively identify the parameters by ordinal logistic regression due to

the exposure of Wald values with  $p > .05$ .

H2: The approach of a theoretical functional model that includes elements of budget execution would explain the configuration of a proposal to improve the pre-contractual phase in the public procurement processes of goods and services by 2023 at a Polytechnic School of Chimborazo.

**Table 12**

Goodness-of-fit test of the global model

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	106,925			
Final	40,026	66,899	12	,000

Link function: Logit.

The analysis of the goodness-of-fit test of the global model shown in table 12, the values  $\chi^2 = 106.925 - 40.026 = 66.899$  with  $p = .000 < .05$  verifying with this, the existence of a global prediction model with the

entry of regressor variables that improve the fit significantly than with the constant alone, which confirms the dependence of the pre-contractual phase, depending on the budget execution.

**Tabla 13**

Prueba de bondad de ajuste de adecuación de datos al modelo		
	Chi-Square	Sig.
Pearson	30,628	,999
Deviance	34,473	,997

Link function: Logit.

In Table 13, the goodness-of-fit test of data adequacy to the model shows values  $\chi^2 = 30.628$  with  $p = .999 > .05$  and  $\chi^2 = 34.473$  with  $p = 0.997 > .05$  gave statistical evidence of the entry of

characteristics of budget execution to explain the configuration of a functional predictive response model to improve the pre-contractual phase in the contracting process associated with goods and services.

**Table 14**

P Pseudo R square model	
Cox and Snell	,567
Nagelkerke	,723
McFadden	,545

Link function: Logit.

The value of the Nagelkerke coefficient observed in Table 14 confirms the predictive capacity of characteristics of budget execution in 72.3% of the total variance proportion of the pre-contractual

phase. The characteristics identified: Budget line, Responsibility for execution and Commitments for payments.

**Table 15**  
Parameter estimates of the model made up of indicators to improve the pre-contractual phase  
95%  
Confidence Interval

		Estimate	Std. Error	Wald	df	Sig.	Lower Bound	Upper Bound
Threshold	[N_D2_FPC = 2]	-3.510	0.778	20.361	1	0.000	-5.035	-1.985
Location	[N_IND1_CER=2]	-1.817	0.851	4.560	1	0.033	-3.484	-0.149
	[N_IND1_CO=2]	-1.644	0.802	4.200	1	0.040	-3.216	-0.072
	[N_IND1_P=2]	-1.871	0.778	5.774	1	0.016	-3.396	-0.345

Link function: Logit.

[N\_D2\_FPC = 2, Medio] Fase precontractual [= 2, Medio]; [N\_IND1\_CER=2, Medio] Partida presupuestaria [= 2, Medio]; [N\_IND1\_CO=2, Medio] Responsabilidad de ejecución [= 2, Medio]; [N\_IND1\_P=2, Medio] Compromisos por pagos [= 2, Medio]

In the results of Table 15, the coefficients of ordinal logistic regression with respect to budget execution were identified to improve the pre-contractual phase at the medium level. Risk factors are the budget line, the execution responsibility and the payment commitments, which indicates that when the three indicators (budget line, execution responsibility and payment commitments) are maintained at a medium level, it is likely that the pre-contractual phase will present a medium level, in which for a budget line item with a medium level corresponds to a score of Wald = 4.560 and p = .033 <.05; for execution

responsibility with a medium level, a score of Wald = 4.200 and p = .040 corresponds; and for payment commitments with a medium level it corresponds to a score of Wald = 5.774 and p = .016. This would indicate that the three factors significantly influence the pre-contractual phase.

Siendo el modelo predictivo funcional respuesta:  
Fase Precontractual [=2, Medio] = -3.510 - 1.817  
Partida presupuestaria [=2, Medio] -  
1.644 Responsabilidad de ejecución [=2, Medio] -  
1.871 Compromisos de pago [=2, Medio]

H3: The approach of a theoretical functional model that includes elements of budget execution would explain the configuration of a proposal to improve the contractual phase in the public procurement processes of goods and services by 2023 in a Polytechnic School of Chimborazo.

**Table 16**  
**Goodness-of-fit test of the global model**

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	95,465			
Final	38,563	56,902	12	,000

Link function: Logit.

The analysis of the goodness of fit test of the global model shown in table 16, the valuation  $\chi^2 = 95.465 - 38.563 = 56.902$  with p = .000 < .05, verifies the existence of a global prediction model with the entry

of regressor variables that improve the fit significantly than with the constant alone, which confirms the dependence of the contractual phase, depending on the budget execution.

**Table 17**

Goodness-of-fit test of data fit to the model

	Chi-Square	df	Sig.
Pearson	23,749	60	1,000
Deviance	28,216	60	1,000

Link function: Logit.

In Table 17, the values  $\chi^2 = 23.749$  with  $p = 1.000 > .05$  and  $\chi^2 = 28.216$  with  $p = 1,000 > .05$  gave statistical evidence that characteristic data of budget execution entered to

explain the configuration of a functional predictive response model to improve the contractual phase in the contracting process associated with goods and services.

**Table 18**

P Pseudo R square model

Cox and Snell	,509
Nagelkerke	,660
McFadden	,482

Link function: Logit.

The value of the Nagelkerke coefficient observed in Table 18 confirms the predictive capacity of characteristics of budget execution in 66% of the total variance proportion of the contractual phase. The

characteristics identified: Budget Directive, Responsibility for Implementation and Budget Reform

**Table 19**

Parameter estimates of the model made up of indicators to improve the contractual phase

95% Confidence Interval		Estimate	Std. Error	Wald	df	Sig.	Lower Bound	Upper Bound
Threshold	[N_D3_FC = 1]	-8.688	1.620	28.754	1	0.000	-11.863	-5.512
	[N_D3_FC = 2]	-3.133	0.689	20.709	1	0.000	-4.483	-1.784
Location	[N_IND1_NOR=1]	-3.569	1.654	4.656	1	0.031	-6.812	-0.327
	[N_IND1_CO=2]	-2.896	0.859	11.369	1	0.001	-4.579	-1.213
	[N_IND1_M=2]	-1.940	0.766	6.418	1	0.011	-3.440	-0.439

Link function: Logit.

[N\_D3\_FC = 1, Low] Contractual phase [= 1, Low]; [N\_D3\_FC = 2, Medium] Contractual Phase [= 2, medium]; [N\_IND1\_NOR=1, Low] Budget Directive [= 1, low]; [N\_IND1\_CO=2, Medium] Responsibility for execution [= 2, Medium]; [N\_IND1\_M=2, Medium] Budget reform [= 2, Medium]

In the results of Table 19, the coefficients of ordinal logistic regression with respect to budget execution were identified to improve the contractual phase at low or medium level. The risk factor is the Budget Directive, which indicates that when this indicator

remains at a low level of attention, it is likely that the contractual phase will present a low level, in which for a Budget Directive with a low level corresponds to a score of Wald = 4.656 and  $p = .031 < .05$ . Likewise, risk factors are Execution Responsibility and Budget Reform, which indicates that when these indicators are maintained at a medium level, it is likely that the contractual phase will present a medium level, in which for Execution Responsibility with a medium level corresponds to a Wald score = 11.369 and  $p = .001$ ; and for Budget Reform with a medium level, it

corresponds to a score of Wald = 6.418 and  $p = .011$ . This would indicate that the three factors significantly influence the contractual phase.

The two functional predictive models are the following answers:

Contractual phase [=1, low] = - 8,688 - 3,569

Budgetary Directive [= 1, low]

Contractual Phase [=2, Medium] = - 3,133 - 2,896

Execution Responsibility [=2,

Medium] --1,940 Budget Reform [=2, Medium]

## DISCUSSION

The independent variable, as can be seen in Table 1, the budget execution for collaborators belonging to the planning, financial and public procurement directorates is at a high level (70%); while 30% place it at medium or low level. Similar description, the dimensions referring to budget certification and applicable regulations, approximately 74% and 70% placed it at high levels respectively. On the other hand, obligations (63.8%) and establishment of commitments (58.75%) are the least attended processes, when they place it at medium or low levels.

In the opinion of the collaborators, weaknesses are the receipt of goods or services when the personnel in this indicator marked response options, Strongly disagree - disagree or indifferent in statements, such as: The state allows generating commitments and making budget allocations, and There is a control of the follow-up of the commitments established according to the planned schedule for the payments of acquisition or contracting of Goods and/or Services from third parties.

With respect to the indicator of commitments for payments, the collaborators emphasized that they strongly disagree-disagree or are indifferent to the statement: The results of the budget execution of the Annual Investment Plan are monitored and evaluated.

And regarding responsibility for execution, the respondents confirmed that they strongly disagree-disagree or indifferent to the statement: The established budget item is fully complied with for its execution (See Table 2).

On the other hand, the dimension of the Obligations and their indicator of commitments for payments and receipt of goods or services acquired shows that according to their characteristics, the execution of the budget requires an evaluation of its effectiveness, security, cost-benefit, feasibility and the impact of the budget, an economic valuation tries to contribute to sustainability and liquidity, at the time of knowing the financing of public resources. The solidity and

power of the analysis of an economic evaluation must be considered. (Valcárcel Nazco et al., 2021) this occurs in times of a reduction in public funds, in relation to financial models considering innovating financial mechanisms in order to be able to comply with the expenditure of established and planned public funds. (Watts, 2018)

In reference to the dependent variable, Table 3 shows the predominance of the high level, when 76.25% of respondents placed the contracting processes at that level; while approximately three out of ten categorized it as medium or low. Similar was the location by dimension, however, in an order from highest to lowest priority of care, the pre-contractual phase is considered, followed by the contractual phase. A better position, but still not optimal, the preparatory phase.

More than 60% of respondents position the procurement of goods and services in the pre-contractual phase at a high level, but four out of ten placed it between medium or low levels. Situation observed when three out of ten employees confirm their total disagreement-disagreement or indifference to the questions, the contracting processes for goods and services are clear and transparent on the website, and the technological tools fulfill their mission in publicizing the budget items.

Analogous location of the contract performance indicator, when the criteria of seven out of ten workers accentuated being in strong agreement with the proposition: There are delays in the execution of a good or service, or when, three out of ten, responded, totally disagreeing, disagreeing or indifferent to the statement: The compensation action is executed within the parameters established by the state without delays (see table 4).

From the analysis of the distribution of direct scores on budget execution and contracting processes (dimensions and indicators) with the Kolmogorov-Smirnov test, there is statistical evidence with  $p$ -values  $< .05$  to confirm that the data of both variables and their respective dimensions and indicators do not follow a normal distribution (see annex 8), which is why the hypotheses were contrasted with tests related to the Ordinal Logistic regression. In this way, obtain the estimation of usable parameters for the configuration of the proposal of a budget execution plan to achieve the processes of contracting goods and services for the university under study in Chimborazo, Ecuador for 2023.

In the same way, the results obtained in the independent and dependent variables were analyzed using ordinal logistic regression, with this tool it was

possible to predict the design of the proposal for a Polytechnic High School, Chimborazo. These consequences are also in line with the study carried out by (Reinoso & Pincay, 2020) who analyzed compliance with budget execution in public institutions, it is mentioned that it is important to achieve goals aimed at efficient and effective management of the budget, based on the legal framework of the National Public Finance System, as well as the rules established in the COOTAD. considering strengthening budget planning and programming. González et al., (2020) designed a plan to improve public procurement processes to improve transparency and effectiveness in budget execution and control.

Supply and service contracts represent a very important milestone in the European contractual part in terms of the consumption of goods, which is why an analysis must be carried out for the application of legal instruments for the fulfillment of these contractual phases. (Carvalho, 2020) as well as the lack of conformity in the purchase and sale contracts, contained in the legal framework, I examine the deadlines that are determined for this purpose, in case there are some defects that are only observed after the delivery of these goods, the purpose of this study is to evaluate a legal approach applicable to such compliance deadlines. (Gsell & Araldi, 2020).

Regarding budget execution to improve the contractual phase at low or medium level. It is a risk factor, the Budgetary Directive, which indicates that when this indicator remains at a low level of attention, it is likely that the contractual phase will present a low level, in which for directive.

Budget with a low level corresponds to a score of Wald = 4.656 and  $p = .031 < .05$ . Likewise, risk factors are Execution Responsibility and Budget Reform, which indicates that when these indicators are maintained at a medium level, it is likely that the contractual phase will present a medium level, in which for Execution Responsibility with a medium level corresponds to a Wald score = 11.369 and  $p = .001$ ; and for Budget Reform with a medium level, it corresponds to a score of Wald = 6.418 and  $p = .011$ . This would indicate that the three factors significantly influence the contractual phase.

The two functional predictive models are the following answers:

Contractual phase [=1, low] = - 8,688 - 3,569  
 Budgetary Directive [= 1, low]  
 Contractual Phase [=2, Medium] = - 3,133 - 2,896  
 Execution Responsibility [=2,  
 Medium] --1,940 Budget Reform [=2, Medium]

Public institutions such as decentralized autonomous governments perform administrative functions for management, where they clearly state that for the performance of the budget evaluation they use indicators to know whether or not the execution and expenditure of the budget is fully complied with, using as a main tool the citizen perception of these processes. (Anchundia & Vaca, 2019) In addition, with respect to internal control over the execution of the budget (Saavedra & Bardales, 2020), they point out that it is an essential tool that demands responsibility and competencies with the components of a State, as well as the integration of competencies in financial administration, an integrated system for the disposition and use of public resources efficiently and effectively. of the resource assigned by the state (Saavedra & Bardales, 2020).

This theory evaluates the financial and administrative methodology of public procurement in state institutions in Venezuela, they point out that accounting information is the fundamental basis for financially verifying the progress and control of planning, issuance of budget items; responsibility for execution; together with the payment commitments considered these essential processes for workers and officials as comptrollers, to examine that the government's public policies are complied with, that in any of the forms of selection of hiring processes, they must contemplate administrative and financial aspects which are subject to be evaluated or examined. (González & Cruz, 2020).

This problem is supported by the studies of the following author (Chávez, 2019) in which he refers to the execution of the budget as a management tool, mentioning that budget resources do not materialize their execution, in this sense it arises to propose a new budget model such as the results-based budget, articulating product and result with significant changes in the budget. For example, to make a change in the management of the budget (Azuaje Pirela, 2020) highlights that the planning and analysis of the funds or resources available is a fundamental element, since these are the domain of a state.

In the administrative theory or risk assessment in Ecuador, it is mentioned that budget execution is related to contracting processes, in a systematic way the identification of risks will allow optimizing resources, considering the responsibility of execution taking into account the modification of the budget, purchases or acquisitions that are made with these procedures are exposed to several risks, If they are not channeled correctly, there will be problems in

compliance with contracting regulations, affecting the terms of contracting in the term, cost and quality of the goods and services requested, for this reason the occurrence of these risks is something unpredictable by both parties, being of vital importance the management and identification of the risks where it should be present from the planning, termination and liquidation of contracts until the fulfillment of the guarantees. (Hernández & Montes, 2019).

As can be seen in the evolution of the decade, the values allocated to Public Procurement have been progressive considering the representation it has had on the General State Budget, distinguishing the year 2020 as atypical; and a downward trend in hiring amounts. On the other hand, it is interesting to analyze the number of processes, amount awarded and percentage of participation for each of the procedures of both the common and special regimes of Ecuador. In the case of the common regime, the electronic reverse auction and the electronic catalog are the ones that accumulate a greater number, on the other hand, the main processes are and social communication (Gudiño, 2022).

In reference to the applicable regulations (Mejías Alonzo, 2018) it specifies that it is important to comply with policies and legal norms in reference to public spending, considering general principles mandated by the Political Constitution of the Republic linked to the legal norms of a State, while for (García, 2021) it indicates that there is "opacity in the management of the public budget and its consequences in the worsening of the economic and humanitarian crisis that it is currently going through" a country creating uncertainty about the economic figures handled by the national government considering the values of a country's GDP for spending and public resources.

Likewise, for Garrido et al., (2018) the legal aspects are not deterministic of the development of participatory budgeting, if the political will of the mayor and the active role of civil society through its organizations predominate. The budget is under responsibility for its application and execution, pointing out that there is a direct relationship between the process and the people in charge (Ruiz Almendral, 2018).

In the same way, the results of table 8 identified the coefficients of ordinal logistics regression with respect to the budget execution variable to improve the contracting process associated with goods and services at the Medium level. Risk factors were identified as responsibility for execution and budget reform. That is, if Responsibility for Execution and

Budget Reform remain at a Medium level, it is likely that the variable contracting processes associated with goods and services will present a medium level. Situation statistically verified by the value Wald = 3.950 and  $p = .047 < .05$  and Wald = 4.061 and  $p = .044 < .05$  the null hypothesis is rejected, and it is accepted that

Responsibility for execution and Budget reform significantly influence the procurement processes of goods and services.

The functional predictive model being the answer: Procurement processes for goods and services [=2, Medium] = - 5,149 - 2,389 Execution responsibility [=2, Medium] -1,808 Budget reform [=2, Medium]

On the other hand, Sierra Gómez & Villegas Ríos, (2022) indicate that, due to the high demand for public procurement and contracts with the state, compliance in these processes is hindered, so the budgets that configure them and support contracting must be known. One of the reasons for having an established budget is to ensure, according to (Ramírez Muñoz, 2019), the funds allocated for purchases in accordance with the fiscal year of the public function, reflecting a due and necessary motivation in the decisions, with respect to the budget, obeying factual and legal circumstances in compliance with it.

In the establishment of commitments on the budget (Peñaloza-Vassallo et al., 2017) it seeks to provide reliable information about the consistency in the planning and design of the plan for the expenditure of public resources and the progress in the implementation of public processes, in order to improve its management and make budgetary decisions. establishing as a final part a matrix of commitments that must be fulfilled according to the planned for the execution and expenditure of the budget, which constitutes the means by which improvements are materialized and incorporated, with a view to optimizing their results.

With respect to the obligations established in the budget (Anibal Santana, 2021) he emphasizes the analysis of the importance of the public budget as an instrument for coherent decision-making in planning, because they are an input for the budget management of public entities, which reduces continuous budget modifications, monitoring and controlling their management using performance indicators. Agurto et al., (2021) also conclude that citizen participation in the budget defines a degree of responsibility in the transparency and management of public funds by State officials.

In the modification of the budget (Moreno, 2022) he indicates that it is important to consider what is the

importance of the modification, taking into account that this is supported by the initial planning, analyzing the provision of these modifications, which is a fundamental aspect that when making these modifications are a problem in the timely fulfillment of the budget. Therefore, it points out (Andara Suárez et al., 2022) that compliance with these procedures is related to the financial dynamics of the States, which subject their government action to the planning and availability of resources, analyzing the importance of the public budget referring to the fulfillment of social rights such as housing, health, and education, guaranteeing decent living conditions based on the role of the public administration.

### Conclusion

What has been shown in this research allows us to establish the following conclusions:

The scope of the budget execution is based on the different theoretical notions, in this way the dimensions established as, Applicable Regulations, Budget Certification, Establishment of commitments, Obligations, Budget modification are related to assess the strengths, weaknesses and limitations of the resources, the results obtained show that the execution of the budget for collaborators belonging to the planning directorates, financial and public procurement is at a high level (70%); while 30% place it at medium or low level. Similar description, the dimensions referring to budget certification and applicable regulations, approximately 74% and 70% placed it at high levels respectively.

On the other hand, obligations (63.8%) and establishment of commitments (58.75%) were assessed with medium or low levels, which indicates that it is important to diagnose the scope of budget execution, to know deficiencies to be addressed in the configuration of the proposal.

The processes related to public procurement associated with goods and services show several questions, which is why it is important to point out that the dimensions established as the preparatory phase, pre-contractual phase and contractual phase show the predominance of the high level, when 76.25% of respondents placed the contracting processes at that level; while approximately three out of ten categorized it as medium or low. Simile was the location by dimension, however, in an order from highest to lowest priority of care, the pre-contractual phase is considered, followed by the contractual phase. The preparatory phase is a better position, but still not optimal, which makes it necessary to verify what is the scope of compliance in the processes of

public procurement of goods and services that allows to know deficiencies to be addressed in the configuration of the proposal, this has a lot of relevance according to the economic theory, because it has an impact, due to its influence on the management of state resources, based on constitutional rigidity with a focus on theory That is why, according to the characteristics that this variable presented, the pre-contractual and contractual phases have problems to be able to comply with 100% of what was planned for the fiscal year.

After verifying the influence of the analysis of the distribution of direct scores on budget execution and contracting processes (dimensions and indicators) with the Kolmogorov-Smirnov test, there is statistical evidence with p-values < .05 to confirm that the data of both variables and their respective dimensions and indicators do not follow a normal distribution, which is why the hypotheses were contrasted with tests related to the Ordinal Logistic regression. in this way, obtain the estimation of usable parameters for the configuration of the proposal of a budget execution plan to achieve the processes related to contracting associated with goods and services for the university under study in Chimborazo, Ecuador for 2023.

With respect to the need to propose a theoretical functional model that fits the needs, the pseudo R square coefficient Nagelkerke (0.937) confirms that Execution Responsibility and Budget Reform are regressive variables of the model and predict the value of the variance explained by 93.7%.

The theoretical functional model expressed by the ordinal Logistics Regression was: Procurement processes for goods and services [=2, Medium] = - 5,149 - 2,389 Execution responsibility [=2, Medium] - 1,808 Budget reform [=2, Medium] with respect to Pre-contractual phase [=2, Medium] = -3,510 - 1,817 Budget item [=2, Medium] -1,644 Execution responsibility [=2, Medium] -1,871 Payment commitments [=2, Medium] + Contractual Phase [=1, Low] = - 8,688 - 3,569 Budgetary Directive [= 1, Low] Contractual Phase [=2, Medium] = - 3,133 - 2,896 Responsibility for Implementation [=2, Medium] -- 1,940 Budget Reform [=2, Medium] So the design of the plan for budget implementation focused on criteria of Responsibility for Implementation and Budget Reform, pre-contractual phase, contractual phase.

The development of the proposal confirms the need to outline a plan for budget execution with predictive impact to improve the processes related to public procurement associated with goods and services,

therefore the degree of compliance and effectiveness of public resources, considering that it contains strategies on Execution Responsibility, Budget Reform, obligations and establishment of commitments in the

same way the pre-contractual phase and the contractual phase since these are less attended, these being structural procedures for the institution in academia, research, liaison and management.

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