



Budget Control Model to Improve the Perception of Public Value, From the Perspective of Peruvian Students

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Abstract. The objective was to propose a budget control model to improve the perception of public value, from the perspective of the Peruvian student. Applied research, non-experimental, quantitative, cross-sectional, descriptive and propositional design. The population and sample were 70 students. The technique was the survey and the instrument the questionnaire. The results show that there are deficiencies in the qualification of the teaching work 44.3%, the risks are not correctly identified 44.3%, there is a deficiency of formats to control the delivery of teaching materials 37.1%, regarding satisfaction with the public value there is no economic support 48.6%, 40% consider that the achievement of cultural results is not correctly raised. It was concluded that the budget execution control proposal improves the satisfaction of the public value according to the judgment of experts who determined it favorable and is applicable, also, the design of the proposal includes the strengthening of human resources management, risk management, inter-institutional articulation among others that will achieve student well-being.

Keywords: Budget Control, Government Control, Citizenship.

1. INTRODUCTION

Education is the main ingredient that will help achieve many other Sustainable Development Goals (SDGs). When individuals are able to achieve a quality education, they can break the cycle of poverty. This helps reduce inequalities and achieve gender equality. It also protects individuals globally, allowing them to occupy positions that provide greater sustainability. Education is also aimed at promoting discipline among people and contributes to the growth of more peaceful societies (United Nations, 2024). Through SDG 4 regarding quality education and target 4.7, by 2030, it seeks to strengthen students to acquire the knowledge—both practical and theoretical—necessary to bring about sustainable growth, respect for rights, gender equality, the improvement of a climate of peace, without violence, for individuals worldwide, and the appreciation of cultural wealth and contribute to a sustainable culture.

On the other hand, at the international level, state procurement represents approximately 12% of global GDP. Inefficiency in these processes can have a negative impact on budget management and the efficiency of public spending. The use of an unsustainable competitive system negatively impacts the efficiency and quality of public spending. A non-competitive procurement process is used in approximately 63% of contracts awarded to the country (more than 40% of the total contract value) (World Bank, 2022). Budget execution systems appear to function adequately in the preparation stage; however, all aspects of budget management lag behind, undermining the ability of public finances to ensure the delivery of good services to the people residing in a specific territory.

In Argentina, the specific case is characterized by a lack of information on the units' objectives and goals, approved resources that are not allocated, and the execution of funds that were not formally assigned. Budget evaluation is lacking, including aspects related to accountability and transparency of information, which has a negative impact on the government's responsibility to society (Colcha et al., 2023).

The studies by Vaicilla et al., (2020), Marín & Gutiérrez, (2022) and Saavedra & Delgado, (2020) add that; financial management is inadequate due to the lack of communication between ministries, the lack of coordination between the annual work plan, the annual contracts plan and the budget. Without a doubt, it is important to study public procurement practices to understand their impact on the financial situation and budget of government agencies through the improvement of public administration. In this way, internal control is an instrument for public officials to have the correct management of planning, financial management and management of intellectual capital in national organizations, in addition to making good decisions. Finally, budgetary control requires the responsibility, energy and work of individuals to fulfill their own functions and, most importantly, to be included in all parts of the government. The integrated financial management system is responsible for controlling and managing the funds of the general authority for the use of public resources.

Similarly, Navarro and Delgado (2022); Yactayo, (2019) management is a separate function for each employee responsible for the performance of their duties, the management system being a primary mechanism for an entity to achieve its goals and objectives in an effective, efficient and effective manner to protect the intangibles and characteristics of the organization. Budget execution is a government instrument of public exercise and refers to the moment in which income and expenses are managed, taking into account budget income in the annual opening. Likewise, it contemplates the payment of debts, the acquisition of each good and service to

reach the established objectives and compliance with the operating budget, which is monitored and evaluated for better performance. On the other hand, budget execution in practice. Although it was determined that the results of budget management were negative, 100% of the budget was spent due to a lack of strategic resources and quality of treatment, affecting the quality of spending.

For Gayoso & Chávayry, (2022) , Masaquiza et al., (2020) and (Oquendo, 2020) add that the executed budgets did not have spending quality, therefore, an internal control model will improve budget execution. Therefore, the organization and its managers must monitor and analyze the budget execution daily and inform each department about the available balance in each plan, and immediately request the execution of the funds that are still available to meet the requirements of 100% of the budget. Finally, weaknesses in the government's budget management provide the tools to properly carry out the analysis of budget execution, thus indicating that the analysis carried out does not provide all the information that the administrator needs to make a decision. This will help increase economic awareness and protection of the economic and financial resources that countries provide so that we can act responsibly.

Likewise, Valle-Cruz (2019) points out that the use of public value as a rhetorical tool is a consequence of the conflictive nature of citizens and the decisions that politicians and government officials must make when they decide to disrupt the economy or the conversation. Once again, talking is a two-way street. Human capital creates jobs, trust, and positive results; public value is a tool for results-based management through new public management, and it is achieved through the organization. Furthermore, every strategy and smart technology must be guided by the generation of public value through a series of anti-corruption strategies, open data, data access, and information privacy. Government efforts must be directed toward preventing corruption, transparency in government, open data, and proper management of the privacy of each piece of data. Technology is a transcendental means to promote the generation of public value.

Meanwhile, the term public value originated before World War II, the government had taken measures for the benefit of the people, but they failed due to the bad practices of officials at the time. Bolivia, Brazil, Colombia, Costa Rica, Cuba and other Latin American countries are no strangers to this reality, where corruption, political interests and the incompetence of those responsible for countries, regions and localities were confirmed (Zegarra, 2021) . It is expected that over time, institutions will assume increasingly diverse roles and tasks, becoming Christianized into a transcendental political tool, capable of boosting the economy and society, a key tool for management, administration and a key channel of accountability (Anessi & Sicilia, 2015) . This combination of activities has become in different ways the basis of the budget and budgetary processes that are increasingly more complex (Barbera et al., 2016, Saliterer et al., 2018) .

In Peru, according to Luna (2024) , which contains an analysis of budget execution, it shows that there is no problem of resources, but that these are not invested in projects such as post offices, schools, hospitals, water and sanitation infrastructure, which improves the quality of life of individuals. In accordance with the MEF Portal. (2023) In 2023, a total of S/ 25,557 million of the public budget was not executed, of which S/ 15,473 million corresponded to the public investment item. Decentralization is not working. Bureaucracy, inefficiency and, why not say it, corruption have multiplied. A change is needed, we cannot wait any longer, since families pay the cost of incapacity day by day and social discontent is growing. The S/ 25,557 million not used in 2023 is equivalent to 5,111 medical posts or 21 high-complexity hospitals, or to closing 62% of the cost of the water and sanitation gap by 2026. However, that money was not invested, despite the deficiencies that the population has (Comex, 2024).

However, administrative efforts to introduce improvements in budget control as part of the budgetary process did not yield the expected results, given that, according to the entity's schedule, the project was already scheduled to be underway. However, bureaucratic procedures and political instability have a significant impact on budget execution. The organization continues to strive to avoid the use of relevant, pertinent, and high-quality information for management decisions. Furthermore, it relies on local government decisions to assist in the implementation of the project, delaying the ability to provide quality educational services to the population as quickly as possible. This demonstrates the ineffectiveness of government and administrative efforts in the execution of public spending, which ultimately harms society.

Based on the above, the following general problem was proposed: What is the budget control model that helps improve the perception of public value, from the perspective of the Peruvian student? and the specific problems:

- i) What are the characteristics of budget control from the perspective of Peruvian students?
- ii) What are the characteristics of public value satisfaction from the perspective of Peruvian students?
- iii) What are the critical points of budget control that must be addressed to improve the perception of public value?
- iv) What is the result of the expert validation of the budget control model to improve public value satisfaction?

2. METODOLOGY

Regarding the type of research applied, according to CONCYTEC (2021), it consists of original works carried out with the purpose of acquiring new knowledge; meanwhile, it is mainly directed towards a specific

practical objective or purpose. The approach, which was quantitative, whose purpose was to collect numerical information through a questionnaire (Hernández & Mendoza, 2018), also in quantitative methods, all research uses mathematical and statistical tools to explain, describe, and predict phenomena using quantitative data (Hernández & Mendoza, 2018); it is important to choose the right person in the category to answer the question, because in most cases, the questions are of a professional nature and only certain people in the category can answer. Regarding the research design, it was non-experimental, the purpose of the research is to observe events as they occur in their natural state and analyze them after the fact (Hernández & Mendoza, 2018).

Descriptive cross-sectional, characterizes the frequency with which something happens in a specific group of people (Baena, 2017) and propositional this type of research is important to understand events in natural environments, not only seeking explanations but also proposing changes and solutions based on direct observation (Hernández & Mendoza, 2018). On the other hand, among the variables were variable 1: budgetary control and variable 2: public value satisfaction.

The study population consisted of 70 students from the National Training Service for the Construction Industry. The following inclusion criteria were used for selection: students from the Moyobamba SENCICO Operational Unit, enrolled for at least three months and willing to cooperate with the research; students with sufficient physical and mental capacity to respond to the measurement instrument and who were present during its administration.

Regarding the technique, it was the survey, which helps collect information based on the dimensions and variables of the study, budget execution control, and public value. It should be noted that the survey is a technique widely used in quantitative studies; it consists of asking many questions to a representative sample of the population, from whose responses the value of the entire population is subtracted (Herrero-Corona, 2021). Similarly, the following were used as a research instrument: The data collection instruments were questionnaires, one for each variable, prepared by Calle (2018) in his study on the control model in budget execution to make spending more efficient.

With respect to the budget control questionnaire, it is structured by 5 dimensions and 22 statements, divided according to their dimensions and within them the control environment that is made up of six questions, on the other hand, the risk assessment dimension made up of five statements, the control activities dimension has five statements, the supervision dimension made up of four statements and finally, the budget evaluation made up of two statements, all of these items have multiple response options under the Likert ordinal scale ranging from 1 = never, 2 = almost never, 3 = sometimes, 4 = almost always and 5 = always.

On the other hand, the instrument of the variable was developed by Faulkner & Kaufman, (2018) in their study *Avoiding Theoretical Stagnation: A Systematic Review and Framework for Measuring Public Value*, each of the variables, indicators and the way of measuring the public value satisfaction variable are defined. It is made up of 17 statements, divided into its four dimensions, they are disaggregated according to the results achievement dimension consisting of 5 questions, the trust and legitimacy dimension consisting of four questions, the quality of service provision dimension consisting of five questions and finally the efficiency dimension consisting of three questions. In the same way, the instrument has response options on a Likert scale ranging from 1 = never, 2 = almost never, 3 = sometimes, 4 = almost always and 5 = always.

Regarding the validation of the questionnaires by five experts, it was carried out through the Aiken format, whose minimum acceptable value was 0.80. Thus, after having obtained the validation of the experts, the budget execution control variable was (0.88), and the public value variable was (0.89) for valuation.

Therefore, to assess the reliability of the instruments, the evidence collected through the pilot test, which is equivalent to 10% of the total sample, was subjected to statistical analysis using Cronbach's alpha. These statistical analyses evaluated the internal consistency of the instruments, ensuring that the questions were coherent and accurately measured the concept of interest. After carrying out the reliability of the instrument used to examine the topics, the results were a Cronbach's alpha value equal to (0.966) for budget execution control and (0.927) for public value satisfaction, thus demonstrating that the instrument is reliable, and therefore its implementation proceeded.

3. RESULTADOS

3.1. Interpretation

Table 1 shows the characteristics of budget control from the students' perception. Regarding the control environment, they consider that the institution has teachers committed to providing quality education 80% (56), they practice ethical values 78.6% (55), courses according to professional competence 74.3% (52), adequate guidance 71.4% (50), teachers do not carry out their work according to the demands of the students 44.3% (31), officials carry out monitoring during the development of the courses 70% (49). Regarding risk assessment, risks that may affect the development of classes are not correctly identified 44.3% (31), analysis of potential risks identified in advance 65.7% (46), knowledge of contingency plans for potential risks 74.3% (52), immediate response measures are developed that mitigate the impact of risks that arise during the development of classes 70% (49), explanation of the contingency plan for risks that may affect the development of classes 68.6% (48).

Continuing with the control activities, students consider that there are control policies in the delivery of

materials for the development of courses 65.7% (46), there is a deficiency of formats to control the delivery of teaching materials for the development of courses 37.1% (26), adequate control of authorizations for the delivery of materials in the execution of the courses 75.7% (53), control of delivery of materials according to the course 85.7% (60) and the constant search for strategies that improve the control of resources of the institution 71.4% (50). Regarding supervision, the institution provides feedback on classes 75.7% (53), teachers are supervised during the development of classes 71.4% (50), there is follow-up of results obtained at the end of a course 72.9% (51), and properly trained personnel 82.9% (58). Finally, regarding the budget evaluation, the institution designates an adequate budget for the development of the course 78.6% (55), and the educational service provided by the institution is of quality 75.7% (53).

Therefore, the critical points identified are related to the teaching work, distant from the demands of the students 44.3% (31), a considerable percentage 44.3% (31) consider that they do not correctly identify the risks that may affect the development of the classes, deficiency of formats to control the delivery of teaching materials for the development of courses 37.1% (26).

Table 1: Characterization of budget control from the perspective of the Peruvian student.

Dimensions and Indicators	Never		Hardly ever		Sometimes		Almost always		Always	
	fi	%	fi	%	fi	%	fi	%	fi	%
Control environment										
Teachers fully committed to quality education	1	1.4%	1	1.4%	1	1.4%	11	15.7%	56	80%
Practice ethical values by providing quality education	1	1.4%	1	1.4%	2	2.9%	11	15.7%	55	78.6%
Officials monitor the development of the courses.	1	1.4%	1	1.4%	4	5.7%	15	21.4%	49	70%
Teachers develop courses according to their professional competence	1	1.4%	2	2.9%	2	2.9%	13	18.6%	52	74.3%
Adequate guidance in each student's queries	1	1.4%	1	1.4%	2	2.9%	16	22.9%	50	71.4%
Teachers are satisfied with the work they do in the institution	1	1.4%	1	1.4%	2	2.9%	27	38.6%	39	55.7%
Risk assessment										
Measures to identify risks that may affect the development of classes	1	1.4%	1	1.4%	8	11.4%	21	30%	39	55.7%
Teachers analyze the previously identified potential risks	1	1.4%	2	2.9%	3	4.3%	18	25.7%	46	65.7%
Teachers who know the contingency plans for potential risks	1	1.4%	1	1.4%	1	1.4%	15	21.4%	52	74.3%
Development of immediate response measures that mitigate the impact of risks that arise during classes	1	1.4%	3	4.3%	3	4.3%	14	20%	49	70%
Explanation of the contingency plan for risks that may affect the development of classes	1	1.4%	0	0%	3	4.3%	18	25.7%	48	68.6%
Control activities										
Control policies for the delivery of materials for the development of courses	0	0%	0	0%	4	5.7%	20	28.6%	46	65.7%
Teachers or staff have formats to control the delivery of teaching materials for the development of courses.	0	0%	1	1.4%	2	2.9%	23	32.9%	44	62.9%
Adequate control of authorizations for the delivery of materials in the execution of courses	0	0%	0	0%	3	4.3%	14	20%	53	75.7%
Control of the delivery of materials according to the courses being developed	0	0%	2	2.9%	1	1.4%	7	10%	60	85.7%
Constant search for strategies that improve the control of the institution's resources	0	0%	0	0%	4	5.7%	16	22.9%	50	71.4%
Supervision										
Class feedback	0	0%	1	1.4%	2	2.9%	14	20%	53	75.7%
Teachers supervised during the development of classes	0	0%	2	2.9%	4	5.7%	14	20%	50	71.4%
Monitoring of results obtained upon completion of a course	2	2.9%	2	2.9%	3	4.3%	12	17.1%	51	72.9%
Properly trained personnel	0	0%	0	0%	1	1.4%	11	15.7%	58	82.9%
Budget Evaluation										
Adequate budget for course development	0	0%	2	2.9%	2	2.9%	11	15.7%	55	78.6%
The educational service provided by the institution is of quality.	0	0%	1	1.4%	1	1.4%	15	21.4%	53	75.7%

3.2. Interpretation

Table 2 shows the characterization of public value satisfaction from the Peruvian student's perspective, starting with the achievement of results where they assert that the institution provides satisfaction to citizens for the social results achieved 67.5% (46), the institution does not provide adequate financial support to its students through professional training 48.6% (34), provides strategies for environmental care 77.1% (54), training and includes topics regarding environmental care 68.6% (46). On the other hand, 40% (28) of those surveyed consider

that they do not correctly consider the achievement of cultural results through involvement with city activities. Continuing with trust and legitimacy, students add that the institution generates security 77.1% (54), trust in the programs or services provided 75.7% (53), services with transparency 81.4% (57) and the contents of the services are legitimate 75.7% (53).

In the quality of service provision, the service meets expectations 84.3% (59), takes into account the opinion of students 81.4% (57), commitment of the institution with students 77.1% (54), accessible services 74.3% (52), practice of social coexistence with students 71.4% (50), Finally, related to efficiency, they consider that the services provided by SENCICO respond to the cost-quality relationship 77.1% (54) and consider that there is bureaucracy in the organization 74.3% (52).

Therefore, in the satisfaction of public value, according to the students, the institution does not provide adequate economic support to its students through professional training 48.6% (34), they do not correctly raise the achievement of cultural results through involvement with city activities according to 40% (28).

Table 2: Characteristics of public value satisfaction from the perspective of Peruvian students.

Dimensions and Indicators	Never		Hardly ever		Sometimes		Almost always		Always	
	fi	%	fi	%	fi	%	fi	%	fi	%
Achieving results										
Considers that the institution provides satisfaction to citizens for the social results achieved	0	0%	1	1.4%	2	2.9%	21	30%	46	67.5%
The entity provides financial support to its students through vocational training	0	0%	1	1.4%	17	24.3%	16	22.9%	36	51.4%
The organization proposes strategies for environmental care	1	1.4%	1	1.4%	4	5.7%	10	14.3%	54	77.1%
Provides training and includes topics related to environmental care	0	0%	0	0%	6	8.6%	16	22.9%	48	68.6%
They propose the achievement of cultural results through involvement in city activities.	2	2.9%	0	0%	3	4.3%	23	32.9%	42	60%
Trust and legitimacy										
The institution generates security for its students	0	0%	1	1.4%	1	1.4%	14	20%	54	77.1%
Trust the programs or services provided by the institution	0	0%	0	0%	1	1.4%	16	22.9%	53	75.7%
Perceive that SENCICO provides services in a transparent manner	0	0%	0	0%	0	0%	13	18.6%	57	81.4%
Considers that the contents of educational services are legitimate	0	0%	0	0%	1	1.4%	16	22.9%	53	75.7%
Quality of service provision										
The educational service meets your expectations	0	0%	0	0%	1	1.4%	10	14.3%	59	84.3%
Considers that the institution takes into account the opinion of its students	0	0%	0	0%	2	2.9%	11	15.7%	57	81.4%
The institution shows commitment to students	0	0%	0	0%	2	2.9%	14	20%	54	77.1%
The services provided by the institution are economically accessible to citizens.	0	0%	0	0%	3	4.3%	15	21.4%	52	74.3%
The institution practices social coexistence with students	0	0%	1	1.4%	1	1.4%	18	25.7%	50	71.4%
Efficiency										
Considers that the services provided by SENCICO respond to the cost-quality ratio	0	0%	0	0%	2	2.9%	14	20%	54	77.1%
He believes that there is bureaucracy in the organization	2	2.9%	0	0%	1	1.4%	15	21.4%	52	74.3%

3.3. Interpretation

Table 3 presents the critical points of budget control that must be addressed to improve the perception of public value. This control is structured based on problems identified in the descriptive results. Results below 65% are considered deficiencies in need of improvement. Initially, these were considered to include dissatisfaction with teachers' work, limited risk identification measures, deficient control policies for the delivery of materials, insufficient financial support for students with vocational training, and limited achievement of cultural outcomes and involvement in city activities. The process also proposes implementing human resource management tailored to the required profiles, risk management education, control of course materials delivery, coordinated work and management with various stakeholders to ensure involvement in social activities, and, finally, teamwork.

Table 3: What are the critical points of budget control that must be addressed to improve the perception of public value?

Start	Process	Result
Dissatisfaction with the work of teachers.	Human resources management according to the required profiles.	Compliance with the work of teachers.
Few risk identification measures	Risk management education	Efficient risk identification measure
Poor control policies in the delivery of materials	Control of delivery of materials for the courses.	Efficient control policies in the delivery of materials
Poor financial support for students with vocational training	Management with different actors to provide financial support to low-income students.	Efficient financial support for students with training
Poor achievement of cultural results and involvement in city activities	Articulation with different actors for involvement in social activities. Teamwork	Achieving cultural outcomes and engaging with city activities.

3.4. Interpretation

The experts' evaluation of the doctoral proposal yielded an average score of 43.3, indicating that the proposal is valid, viable, and appropriate for implementation based on the characteristics of each institution. Furthermore, the experts determined the applicability level to be 96.22%.

Table 4: Validation of the budget control proposal to improve public value satisfaction.

No	Evaluate whether the theoretical foundation of the proposal aligns with the conceptual principles that support it.	Evaluate whether the structure of the proposal is designed to facilitate the achievement of the objective for which it was created.	Analyze whether the stages defined in the process component are organized according to the logical and methodological criteria specific to the discipline.	Determine whether the methodological guidelines for developing the actions of each component of the proposal are accurate and of quality.	Verify whether the indicators and categories of the science, technology and research system are adequate and allow measuring the fulfillment of the expected objective.	Examine the level of practical satisfaction that the proposal could generate as a solution to the problem posed, as well as its potential for application in scientific practice.	Check whether there is consistency between the complexity of the proposed activities and the specifics of the required scientific training.	Identify the contribution of the proposal to the development of the personality qualities in the intellectual, affective-volitional and moral dimensions.	Assess how the proposal contributes to the understanding of social, economic, and environmental processes and phenomena within social practice.
1	8	8	9	9	9	9	9	9	9
2	8	8	9	9	9	9	9	9	9
3	8	8	9	9	9	9	9	9	9
4	8	8	9	9	9	9	9	9	9
5	8	8	9	9	9	9	9	9	9
	40	40	45	45	45	45	45	45	45
Average								43.3	
Percentage								96.22%	

3.5. Interpretation

Figure 1 highlights the budget control model that helps improve the perception of public value from the perspective of Peruvian students. The components are based on the following fundamental principles: (a) Human resource management according to the required profiles to achieve greater student satisfaction within the institution. SENCICO, like any other organization, requires various elements to exist, operate, and offer the goods and services required by the population. In this context, human resources are presented as the key factor in achieving these objectives. (b) Education in risk management to prevent occupational accidents: The purpose of this educational process is to provide workers with the essential knowledge, skills, and attitudes to recognize, analyze, and prevent occupational hazards that may compromise their physical safety and mental health. (c) Materials delivery control process to promote proper inventory control and avoid confusion or student dissatisfaction. It is essential to maintain adequate inventory control and to record everything stored in detail, also to have clarity on the products available at the institution and what should be delivered. The main objective is to have sufficient and up-to-date data to maintain an optimal inventory level. (d) Coordinated work with different stakeholders: Inter-institutional coordination is understood as the process in which various institutions coordinate with each other to establish actions, purposes, objectives, goals, and working methods. Within this framework, specific roles and functions are also assigned to execute planned actions and jointly achieve objectives. (e) Institutional work environment, through teamwork and constant coordination with different

entities with a view to achieving benefits for the student community. This approach is based on trust in the internal team, where each level of the organization actively participates in the decision-making process. This fosters a strong sense of participation, camaraderie, and connection among collaborators. Management places full trust in employees, promoting effective integration at all hierarchical levels.

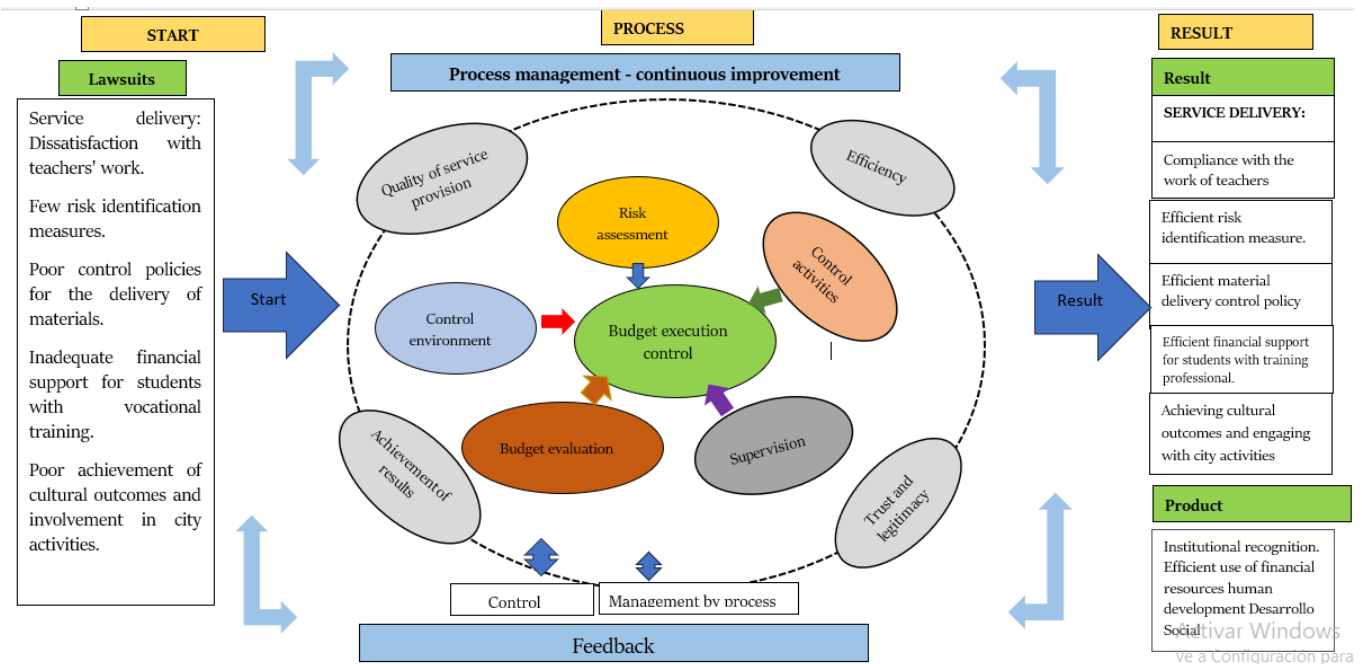


Figure 1: Budget control model to improve public value satisfaction.

The content considered: (a) Satisfying public values is a priority for government management. There are challenges that must be addressed through budget execution control to achieve the trust and confidence of its target audience, students. As this is an institution focused on providing education, it must seek the full and transparent development of its students, with qualified professionals who meet current demands.

(b) Strengthening human resources management in line with the required profiles to achieve greater student satisfaction at the institution: This is one of the pillars sought by the proposal. This entails complying with the meritocratic civil service, based on the profiles previously defined in the institution's management documents, minimizing discretion in the hiring of personnel. The new hiring of civil servants through transparent and meritocratic merit-based competitions (Directive No. 002-2014-SERVIR/GDSRH, 2014).

(c) The promotion of education in risk management, preventing work-related accidents and avoiding class interruptions, mainly to raise awareness among teachers and students about the importance of prevention and the adoption of measures against work-related risks and accidents. Occupational Safety and Health (OSH) constitutes an essential right for all workers and its main purpose is to prevent work-related accidents and occupational diseases. To this end, at SENCICO we seek to promote the continuous improvement of safety and health conditions in the work environment, with the aim of protecting the physical and mental integrity of workers against possible damages derived from, related to or arising in the performance of their work activities (Law No. 29783, 2011).

(d) The implementation of the materials delivery control process to promote proper inventory: In order to ensure the accuracy and timely availability of information. Meanwhile, it seeks to encourage and strengthen the practice of institutional values. Promote the accountability of public officials and servants in their accountability for the public resources and assets under their management (SENEACE, 2024).

(e) Promotion of joint work with various stakeholders to engage professionals in the workplace, social, and cultural spheres, thereby fostering a presence with other institutions. Through the work of management, agreements are signed with colleges and universities to inform them about SENCICO's work, thereby reaching a broader target audience. Agreements are established with various professional associations to ensure job opportunities are available to students, and to work collaboratively with private companies. This cooperation will provide access to complementary resources, specialized knowledge, and the opportunity to exchange best practices (Plataforma del Estado Peruano, 2024).

(f) Improving the institutional work environment through teamwork and ongoing coordination with various stakeholders to achieve benefits for the student community. Long-term employee satisfaction requires more than effective leadership; it is necessary to implement concrete strategies aimed at fostering a productive and diverse environment. In this way, the foundations for a successful business based on creativity and innovation will be laid (Conexión ESAN, 2018). Foster a supportive environment beyond motivation so that employees fulfill their duties. Promote work flexibility, recognize work achievements, foster employee autonomy, implement learning

and development programs, and finally, organize activities outside the work environment.

4. DISCUSSION

In the characteristics of budget control, from the perception of the students. Regarding the control environment, they consider that the institution has teachers committed to providing quality education 80% (56), they practice ethical values 78.6% (55), courses according to professional competence 74.3% (52), adequate orientation 71.4% (50), teachers satisfied with the work they perform in the institution 44.3% (31), the officials carry out monitoring during the development of the courses 70% (49).

Regarding the risk assessment, the risks that may affect the development of classes are identified 44.3% (31), analysis of potential risks identified in advance 65.7% (46), knowledge of contingency plans for potential risks 74.3% (52), immediate response measures are developed that mitigate the impact of the risks that arise during the development of classes 70% (49), explanation of the contingency plan for the risks that may affect the development of classes 68.6% (48).

Continuing with the control activities, the students consider that there are control policies in the delivery of materials for the development of the courses 65.7% (46), there are formats to control the delivery of teaching materials for the development of courses 37.1% (26), adequate control of the authorizations for the delivery of materials in the execution of the courses 75.7% (53), control of delivery of materials according to the course 85.7% (60) and the constant search for strategies that improve the control of the institution's resources 71.4% (50).

Regarding supervision, the institution provides feedback on classes 75.7% (53), teachers are supervised during classes 71.4% (50), there is follow-up of results obtained at the end of a course (51), and properly trained personnel 82.9% (58). Finally, with regard to budgetary evaluation, the institution designates an adequate budget for the development of the course 78.6% (55), and the educational service provided by the institution is of quality 75.7% (53).

It is necessary to mention Vaicilla et al., (2020) , Marín & Gutiérrez (2022) , and Saavedra & Delgado, (2020) that financial management is inadequate as a result of the lack of communication between ministries, the lack of coordination between the annual work plan, the annual contracts plan, and the budget. Without a doubt, it is important to study public procurement practices to understand their impact on the financial situation and budget of government agencies through the improvement of public administration. In addition, Gayoso & Chávayry, (2022) , Masaquiza et al. (2020) , and Oquendo (2020) are mentioned , where they add that the executed budgets did not have spending quality, therefore, an internal control model will improve budget execution. Therefore, the organization and its managers must monitor and analyze budget execution daily and inform each department about the available balance in each plan, immediately requesting the use of any remaining funds to meet the requirements of 100% of the budget.

On the other hand, Navarro and Delgado (2022) ; Yactayo, (2019) and Calle (2018) mention that management is a primary mechanism for an entity to achieve its goals and objectives in an effective, efficient and effective way to protect the intangibles and characteristics of the organization. Budget execution is a government instrument of public exercise and refers to the moment in which income and expenses are managed, taking into account budgetary income at the annual opening.

Related theories, referring to the control of expenditure execution, according to the Ministry of Economy and Finance (MEF), is the execution of the budget and includes a set of activities aimed at the effective use of the budget, as well as the financial resources and funds shown in the budget, destined to obtain goods, services and activities in terms of quantity, quality (MEF, 2024) . Furthermore, Pariguana & Zuniga (2023) described it as an important means to ensure that the leadership of any organization is reasonably protected to achieve its goals and objectives, becomes even more important in the context of the highly corrupt country of Peru, in central South America. It undoubtedly affects local and global development.

Therefore, a valid criticism arises regarding the deficiencies in financial and budgetary management in the public sector, alluding to recurring problems such as the lack of communication and coordination between ministries, work plans, and budgets.

On the one hand, it is mentioned that the budgets executed lack quality spending, which points to poor planning and inefficient use of resources. However, it would be pertinent to explore how these practices are perpetuated and what contextual factors, such as lack of training or political interests, hinder their improvement.

Furthermore, the importance of internal control is highlighted as an essential mechanism for ensuring effective, efficient, and efficient management, which is true. However, it would be useful to specify how these systems could be effectively implemented in contexts where corruption, bureaucracy, and lack of political will are common challenges.

Finally, while the role of the integrated financial management system in the control and administration of public funds is recognized, it does not address how to ensure that this system is accessible, transparent, and reliable for all stakeholders, from public officials to citizens. A more robust critique could include practical examples of countries or institutions that have achieved significant improvements through similar reforms, providing a more concrete framework for the proposed recommendations.

In the second specific objective, the characterization of the satisfaction of the public value is mentioned, Moyobamba Operational Unit SENCICO 2024, starting with the achievement of results where they assert that the institution provides satisfaction to citizens for the social results achieved 67.5% (46), the institution provides financial support to its students through professional training 51.4% (36), provides strategies for the care of the environment 77.1% (54), training and includes topics regarding the care of the environment 68.6% (46). On the other hand, 40% (28) of those surveyed consider that they do not correctly raise the achievement of cultural results, through involvement with city activities. Continuing with trust and legitimacy, students add that the institution generates security 77.1% (54), trust in the programs or services provided 75.7% (53), services with transparency 81.4% (57) and the contents of the services are legitimate 75.7% (53).

In the quality of service provision, the service meets expectations 84.3% (59), takes into account the opinion of students 81.4% (57), commitment of the institution with students 77.1% (54), accessible services 74.3% (52), practice of social coexistence with students 71.4% (50). Finally, related to efficiency, they consider that the services provided by SENCICO respond to the cost-quality relationship 77.1% (54) and consider that there is bureaucracy in the organization 74.3% (52). Therefore, in the satisfaction of the public value, according to the students, the institution does not provide adequate economic support to its students through professional training 48.6% (34), they do not correctly raise the achievement of cultural results through involvement with city activities according to 40% (28).

The satisfaction of public value in the institution is important, as mentioned by Chohan & Jacobs, (2018) , Yotawut, (2018) , Valle-Cruz, (2019), public value is a tool for results-based management through new public management, and is achieved through the organization. Also, each strategy and intelligent technology must be guided by the generation of public value through a series of anti-corruption strategies, open data, access to information, and information privacy. The efforts of governments must be directed towards preventing corruption, transparency in government, open data, and correct management of data privacy. Technology is a transcendental means to promote the generation of public value.

Likewise, Professor Mark Moore at the Kennedy Coats & Passmore School of Government (2008) defines it as the public service that extends private markets and competitive services. The purpose of public values is to provide managers with a simple tool to express organizational purposes. Furthermore, public value was designed to help managers think about what they value most about the services they manage and how to realize them, as a result of managing for the improvement of these services (Coats & Passmore, 2008). Also, Kavanagh, (2014) states that public value is important to officials; it is not about dollars and cents, but about how the government works to promote justice, freedom, accountability, transparency, participation and human rights.

Furthermore, Yotawut (2018) therefore, public value is a powerful concept in State research and has played an important role in understanding the expansion of public value. Furthermore, Guarini et al. (2018) the social well-being of society, which is in accordance with the life or even the growth and development of the state administration. Esposito & Dicorato (2020) Public Value is a synthetic, standardized and systematic expression of the specific performance of public bodies: to raise their level, public administrations must ensure the social dimension of the services provided, as well as the economic and intangible dimension of their behavior, clearly defining objectives and measuring them using appropriate indicators.

The article addresses the characterization of public value satisfaction, integrating quantitative data on the perceived impact on various aspects such as social outcomes, environmental strategies, and trust in the services offered. It also relates these results to relevant theories on the concept of public value, providing a broad conceptual framework.

The strengths speak of a comprehensive approach, which includes key dimensions of public value fulfillment, such as social outcomes, environmental sustainability, and trust and transparency in services. This demonstrates a holistic view of the institution's impact. The relevance of public value as a tool for results-based management is highlighted, linking this concept to key government strategies such as transparency, access to information, and the use of technology.

Public value is presented as a key tool for results-based management within the new public management framework. It is a strategy to promote fairness, transparency, and participation, expanding public offerings beyond private markets. It emphasizes the role of technology in generating public value and the need for anti-corruption policies, open data, and adequate privacy management. Finally, public value contributes to social well-being, combining economic, social, and intangible dimensions. Its effective measurement and management are essential to improve state administration and citizen satisfaction.

Regarding the third specific objective, to design the proposal for budget execution control to improve the satisfaction of public value, which seeks to address the identified gaps, such as: dissatisfaction with the work of teachers, scarce measures to identify risks that may affect the development of classes, analysis of the potential risks previously identified, deficient control policies in the delivery of materials for the development of courses, likewise, the deficient application of formats to control the delivery of teaching materials for the development of courses and the weak satisfaction of citizens due to the social results achieved, deficient economic support for students through vocational training.

Based on these problems, a proposal is made to help improve student satisfaction in order to gain trust in the

institution, in accordance with Faulkner & Kaufman (2018), demonstrating that they trust the program or service provided by the organization and proof that they know how to provide the service in a clear and precise manner. Trust and authenticity are key to creating public value, largely because organizations that are trusted and perceived as legitimate are the ones that can best secure the necessary support to carry out their objectives. Similarly, Brown & Bajada (2018) add that it is essential that the diligences of the public administration are legitimized by each of the representatives involved, thus increasing the level of trust. Citizens must be able to trust institutions, as well as the services provided, while perceiving that those services are provided in a fair and transparent manner, for Public Value to be created.

Likewise, Valle-Cruz (2019) points out that the use of public value as a rhetorical tool is a consequence of the conflictive nature of citizens and the decisions that politicians and government officials must make when they decide to disrupt the economy or the conversation. Government efforts must be directed toward preventing corruption, ensuring transparency in government, open data, and proper management of data privacy. Technology is a transcendental means to promote the generation of public value.

A proposal is addressed to improve budget execution with the goal of increasing public value, identifying specific problems such as teacher dissatisfaction, deficiencies in oversight policies, and insufficient financial support for students. Although the intention is clear and aims to improve key elements of institutional management, there are areas that will be strengthened in the proposal.

The fourth specific objective, to validate the budget execution control proposal to improve public value satisfaction by experts, was successfully validated with an average score of 43.3, making it valid, viable, and suitable for implementation based on the characteristics of each institution. It also had a 96.22% applicability level. Ensuring the continuity of improvements is essential. This involves planning how to maintain the actions and results obtained beyond the initial period, seeking sustainable sources of financing, training local stakeholders, and promoting community autonomy to monitor the initiatives implemented.

The overall objective was to determine the budget execution control proposal to improve the satisfaction of public value. Satisfying public value is a priority for government management. There are challenges that must be addressed through budget execution control to achieve the trust and security of the target audience, students. As this is an institution focused on providing education, it must seek the full and transparent development of its students, with qualified professionals who respond to current demands.

5. CONCLUSIONS

The budgetary control proposal improves the satisfaction of public value through the fundamental elements of an efficient control system, comprising the control environment, based on principles such as integrity, ethical values, commitment, competence, organizational structure, and a suitable work environment. This is followed by risk assessment, focused on risk identification, risk management, and the development of contingency plans. Control activities include policies, procedures, preventive controls, and physical controls to ensure compliance and security.

From the perspective of students' perceptions of the institution's control environment, 44.3% believe that teachers are not performing their duties in accordance with student demands. 44.3% believe that risk assessments show that risks that could affect class delivery are not properly identified. 37.1% believe that control activities are inadequate for monitoring the delivery of teaching materials for course delivery. Therefore, human resource management, risk management, and control activities should be evaluated.

Regarding the satisfaction with public service values, 48.6% of those surveyed believe that achieving results is not achieved through adequate financial support for their students through vocational training. On the other hand, 40% of those surveyed believe that achieving cultural results through involvement in city activities is not adequately addressed.

The proposal design includes strengthening human resources management, promoting risk management education, implementing a materials delivery control process, promoting collaborative work, and improving the institutional work environment.

The evaluation conducted by thematic experts yielded favorable results, confirming that the proposal is viable for the public institution, as well as for other units with similar characteristics, with a rating of 96.22% from the specialists.

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