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Budget management and quality of spending in the budget programs of the San José Chíncha Hospital. Period 2018 – 2021

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Abstract

The research aimed to find differences between the levels of budget management and the quality of public spending at the San José de Chíncha Hospital in the period 2018 – 2021 and subperiods pre and COVID 19 pandemic. We worked with all the programs served by the hospital within its care structure (10), from which the pertinent information was extracted under a documentary analysis and a survey to determine the level of equity of the programs. The results were: there is a significant difference between the levels of budget management and the quality of public spending during the study period, and for whom there are also differences in the pre-pandemic and pandemic subperiods; In addition, there is no significant difference for the budget management variable between the study subperiods and yes for the variable quality of expenditure. These differences cannot be explained by the presence of the pandemic, but rather it could be a matter of professional competence.

Keywords: Programmed budget, Executed budget, Effectiveness, Efficiency, equity.

Introduction

According to Izquierdo et al. (2018) the study of public spending in the Latin American region and the Caribbean there are important shortcomings and bad spending that reaches 4.4% of its Gross Domestic Product (GDP), this despite the increase in the budget by 6% in the period 2000 and 2018, a problem that has worsened with the health emergency which has generated greater social crisis, health and economic health of the inhabitants, without neglecting the susceptibility of the socioeconomic structure. In which Peru is no stranger to this phenomenon, budget management occurs in a decentralized manner through regional and local governments who have various powers and capacities to formulate, approve and execute resources and are responsible for the management of public spending.

However, this has not met the demands of the population, especially due to the incipient

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effectiveness and efficiency (Comex Peru, 2022). Its impact has been greater in the face of the pandemic caused by COVID19, where, mainly, the health service has suffered a serious detriment in the assistance to the most vulnerable inhabitants (Gutiérrez et al., 2021). The Peruvian economic increase registered in recent times has granted fundamental increases in the public budget. In the particular case of the executing unit 401 San José de Chíncha Health Network, the budget allocation in 2011 amounted to the sum of S / . 19, 370,620 and in 2020 it increased to 53, 461,850. Despite the improvement in the delivery of the budget, the fulfillment of objectives in the attention to the user by the health house has not responded to this situation.

In this sense, the Ministry of Economy and Finance (MEF) (2021) indicates that the achievement of objectives has to happen based on the principle of economy, in other words, with the least expense, but preserving the quality based on the effectiveness and efficiency of the service to forge the progress and well-being of Peruvians. Under this scenario it is understood that the level of execution of the budget must be homogeneous with the level of execution of the goals, but also with the quality of spending.

Therefore, it is essential to contrast the levels of execution, between what is invested and the quality with which it is spent on the budgetary programs implemented in the San José de Chíncha Hospital in order to know if there is a difference between the levels of budget management and the quality of public spending in the San José de Chíncha Hospital. 2018 -2021? For this purpose, this research will quantify the difference between what is spent and what is executed at the San José Hospital in terms of quality, throughout the period 2018 and 2021 and the subperiods of pre and pandemic COVID 19.

Based on the problem identified, the following objectives are formulated: to determine the difference between the levels of budget management and the quality of Public Spending in the San José de Chíncha Hospital 2018-2021. Specific objectives: a. Determine the difference between the levels of Budget Management and the Quality of Public Spending in the pre-pandemic and pandemic at the Hospital San José de Chíncha 2018-2021. b. Determine the difference in the levels of Budget Management between the pre-pandemic and pandemic in the Hospital San José de Chíncha 2018-2021. C. Determine the difference in the levels of Quality of Public Expenditure in the pre-pandemic and pandemic in the Hospital San José de Chíncha 2018-2021.

Theoretical framework

Budget management is understood as the competence of public institutions to meet their programmed objectives through the execution of the budgetary goals indicated for a specific period. In this context, the concepts of efficiency, effectiveness, as well as performance are applied (Ministry of Economy and Finance, 2022). For their part, Núñez et al. (2018) conceptualize it as the ability to manage an entity in order to establish activity forecasts in its volume and value for a particular year, and then monitor its execution with a continuous contrast between forecasts and actual results.

Meanwhile, Ferraro (2014) defines it as the planning phase that demands political and technical interaction within the institution to generate actions aimed at complying with the established mandates and achieving the previously established organizational goals and results. The economic budget is also approached from two perspectives; legal and economic. From the legal point of view, Article 13, numeral 13.1 of the Legislative Decree of the National Budget System (2018), considers the budget as the State administration document that makes it possible to achieve substantive achievements for the benefit of citizens. From the economic point of view, it is an expense planning for a future time considering the monetary availabilities (Blanco, 2017).

In the case of the State, its financial control requires a range of administration systems such as the National Budget System, which is composed of means, rules and procedures that govern the budgetary process at all levels of the public sphere and in turn goes through phases that integrate programming, formulation, approval, execution and evaluation (Legislative Decree of the National Budget System, 2018).

In the programming phase, the Legislative Decree of the National Budget System (2018) states that the allocation of the amount responds to the solid value delivered to each budget sheet and will be supervised each year for the development of adjustments according to the corresponding appraisal. For Mostajo (2002), public institutions are called budget specifications, so in Peru there are 146 budget specifications corresponding to 26 different sectors. To overcome the formulation and approval phases, the entities are required to raise their needs and argue the importance and viability before the corresponding Directorate (DNPP) responsible for evaluating and deciding the destination of the amounts to carry out their activities and projects (Legislative Decree of the National Budget System, 2018).

In the execution and evaluation phases, the Legislative Decree of the National Budget System (2018) determines a fiscal period of validity (January 1 – December 31), a period in which a deep and permanent supervision of expenditures is also carried out and the use of parameters to avoid or solve deviations from the budget. This in order to guarantee the proper use of the public good (Gonzales et al., 2020). To this is added the process of study and weighting of the participations to establish their effectiveness against the desired results, which requires the evaluation of each action executed and the fulfillment of goals set through it, so it is evident whether or not it has generated the estimated impact (Legislative Decree of the National Budget System, 2018).

Regarding the quality of spending, Castillo (2020) proposes as the efficient and effective way with which public funds are used, so that it guarantees growth in the economic, health, education, among others, sectors. It also responds to any tool that supports the effective and efficient use of public finances, with the overall purpose of optimizing the economy of countries by guaranteeing progressive levels of distributive equity (ECLAC, 2012). However, these factors depend on policies and public administration (Armijo & Espada, 2014).

The dimensions that are recognized in the quality of public spending are: effectiveness, efficiency

and equity. The first responds to the State's ability to achieve the goals set and is a dimension that weighs the way in which resources are spent by maximizing State work (Abusada et al., 2008). For its part, efficiency is the link between the goods used and those generated (Calvo et al., 2018). It also alludes to the ability to sustain an optimal correspondence between inputs invested and results achieved, in other words, it is to do something well, but without so many resources. Within public spending, it is said to be effective when it meets the demands of the population and those set by the various levels of State for a particular period (Comex, 2022).

On the other hand, equity connotes equality guided by a principle of social justice. In the field of health, it refers to global access to a reasonable service with fair distribution of financial amounts to provide the care that corresponds to this sector (Quintero et al., 2021). Generally, political stability and economic boom are achieved when the opportunities for social care are equal for all considering social differences, hence the equity of public spending lies in the social regulations available to the State (Jaramillo & Parodi, 2004).

However, Peru has agents that have an influence on the efficiency and effectiveness of public spending are public officials who in many cases do not have the technical and ethical capacity to perform their functions, as well as the existence of policies or bureaucratic rules that hinder equitable state spending. This reality contrasts with the argument of ECLAC (2012), an organization that maintains that a State with effective and efficient public entities is capable of reducing bureaucracy and proceeding in a transparent, integrated and responsible manner, at the same time, it will have the power to propose and execute social actions focused on the fulfillment of objectives aimed at progress through the management of human capital.

Methodology

The quantitative approach was addressed and is basic because it is about quantifying the level of difference between the research variables in a specific space and a given time. The design was of a non-experimental cross-sectional nature, descriptive correlational and comparative since we worked with data already generated by the entity itself in a single period to compare them and determine the possible existence of significant difference between them.

Three methods were applied, the deductive to explain the results obtained in the research based on the general conclusions provided by the theoretical framework, the inductive to reach global conclusions from particular findings, and the analytical to demonstrate the study hypotheses, raise conclusions and generate recommendations.

The population was integrated by 10 budget programs of the executing unit of the Chincha hospital, during the research period. In the "equity" dimension, a sample of 56 users was calculated. For data collection, the documentary review technique was used, so the data were obtained from the MEF, Economic Transparency Portal, and information from the San José de Chincha Hospital in the Planning and Budget area. The survey was also chosen, two cards for the budget management

variable; a questionnaire and a file for quality of expenditure.

For the Budget Management variable, the instruments "Financial efficiency" and "Budget evaluation" were developed; the first involves the allocation and use of financial resources; the second, on the internal distribution of those resources in current expenditure and investment expenditure. The variable Quality of expenditure had two instruments: "Physical efficiency" and "Equity survey". In addition, several financial and mathematical formulas were used to determine the different percentage values, in accordance with Directive No. 006-2012-EF/50.01).

In the statistical analysis of the data, the computer programs of Excel version 2019 and SPSS version 26 were implemented and comprised two parts: descriptive analysis and inferential analysis. In the first, expository tables were used to represent the data of the dimensions, for the inferential analysis non-parametric tests were applied: Wilcoxon sign ranges test and the Mann-Whitney "U" test. It should be noted that this study respected principles, protocols and academic ethical values, so the bibliographic citations were respected, correctly referencing the author, title and year of publication APA 7th edition standards.

Results

Budget management

Board 1 Effectiveness, evaluation and budgetary management of the period by years (%)

Years	Financial Efficiency	Budget Evaluation	Budget Management
2018	98	1.80	98
2019	100	1.45	98
2020	100	0.55	99
2021	98	0.34	97
Period	99	1.04	98

According to Table 1, the Hospital San José de Chíncha shows a very high level (98%) of budget management in the study period. In the same way, the committed years show similar behaviors of quite high levels of management close to the entire allocated budget. The best management is observed in 2020 with a level of 99%, and the lowest in 2021 with 97% use of financial resources.

Board 2

Efficiency, evaluation and budget management by subperiods (%)

Subperiods	Financial effectiveness	Budget Evaluation	Budget Management
Pre-pandemic	99	1.63	98
Pandemic	99	0.44	98
Period	99	1.04	98

According to Table 2, at the Hospital San José de Chíncha there have been very high and similar levels of budget management (98%) in both study subperiods. They indicate a high and similar efficiency in the execution of the budget (99%), both in pre-pandemic times and in pandemics. The difference is in the application of financial resources in investment expenditure; Because during the pandemic barely 0.44% of the executed budget was invested, everything else went into current expenses.

Quality of spending

Board 3

Effectiveness, efficiency, equity and quality of expenditure in the period by years (%)

Years	Physical efficacy	Efficiency	Equity	Quality of Spending
2018	99	101	63	91
2019	87	87	63	80
2020	57	58	62	59
2021	58	60	62	60
Period	75	76	62	73

According to Table 3, expenditure during the period shows an average level of quality (73%). The best performance is observed in 2018 with an excellent level of quality (91%), and the lowest, in 2020 with a lack of quality (59%). The fulfillment of the goals in the hospital's programs during the period reaches a high level of effectiveness (75%), and the cost of meeting these goals has meant a high level of efficiency (76%). In addition, during the period it reaches a high equity value (62%), this level being similar for all years of the period.

Board 4

Effectiveness, efficiency, equity and quality of expenditure by subperiod (%)

Subperiods	Physical efficacy	Efficiency	Equity	Quality of Spending
Pre-pandemic	93	94	63	86
Pandemic	58	59	62	59
Period	75	76	62	73

According to Table 4, expenditure shows differentiated levels of quality in both subperiods of the study; in the pre-pandemic a higher level (86%) and in the pandemic lack of quality (59%). The fulfillment of the pre-pandemic goals indicates a very high level of effectiveness (93%), and in the pandemic a medium level (58%). The cost of meeting these pre-pandemic levels of effectiveness has a high level of efficiency (94%) and in the pandemic, a medium level (59%). The absence of differences and discrimination in the attention of users by the entity for both subperiods of the

study show high and similar values of equity (63 – 62%).

Comparison of variables

Board 5

Difference of variables in the period and subperiods (%)

Time	Budget Management	Quality of Spending	Differences
Period	98	73	25
Pre-pandemic	98	86	12
Pandemic	98	59	39
Differences	0	26	--

According to Table 5, the levels of budget management and the quality of spending during the study period show a difference of 25 points, during the pre-pandemic it reached 12 points and in the pandemic 39. Likewise, the levels of budget management between the pre-pandemic and the pandemic are similar because they reveal a difference of 26 points. It remains to be seen whether these differences in the variables between the subperiods turn out to be statistically significant.

Inferential analysis

General hypothesis

H0: There is no significant difference between the levels of budget management and quality of expenditure in the study period.

H1: There is a significant difference between the levels of budget management and quality of expenditure in the study period.

Significance level: 0.05

Test Statistic: Wilcoxon's Signed Ranges Test

Contrast statistics	
Statistical test	Quality - Management
Z	-4,247
Asymptotic sig. (bilateral)	,000

As the Z coefficient has a bilateral significance of 0.000 less than 0.05 ($p < 0.05$), then there is a significant difference between budget management and the quality of expenditure throughout the study period. The proportion of the financial resource used bears no relation to the proportion of the quality of the expenditure: proportionately too much money has been invested for the level of

quality obtained.

Specific scenario 1.1.a

H0: There is no significant difference between the levels of budget management and the quality of spending in the pre-pandemic subperiod.

H1. 1.a: There is a significant difference between the levels of budget management and the quality of spending in the pre-pandemic subperiod.

Significance level: 0.05

Test Statistic: Wilcoxon's Signed Ranges Test

Contrast statistics	
Statistical test	Quality – Management
Z	-2,389
Asymptotic sig. (bilateral)	,017

The Z coefficient has a bilateral significance of 0.017 lower than 0.05 ($p < 0.05$), so there is a significant difference between budget management and the quality of spending in the pre-pandemic subperiod. The proportion of the financial resource bears no relation to the proportion of the quality of the expenditure: proportionately too much money has been invested for the level of quality achieved.

Specific hypothesis 1.1.b

H0: There is no significant difference between the levels of budget management and the quality of spending in the sub-period of the pandemic.

H1. 1.b: There is a significant difference between the levels of budget management and the quality of spending in the sub-period of the pandemic.

Significance level: 0.05

Test Statistic: Wilcoxon's Signed Ranges Test

Contrast statistics	
Statistical test	Quality - Management
Z	-3,621
Asymptotic sig. (bilateral)	,000

The Z coefficient has a bilateral significance of 0.000 less than 0.05 ($p < 0.05$), so there is a significant difference between budget management and the quality of spending in the subperiod of the pandemic. The proportion of financial resources bears no relation to the proportion of the

quality of expenditure: proportionately almost all available money has been invested and quality of expenditure has not been achieved.

Specific scenario 1.2

H0: There is no significant difference in the levels of budget management between the pre-pandemic and the pandemic.

H1.2: There is a significant difference in the levels of budget management between pre-pandemic and pandemic.

Significance level: 0.05

Test statistic: Mann-Whitney "U".

Contrast statistics	
Statistical test	Budget Management
U of Mann-Whitney	145,000
W of Wilcoxon	355,000
Z	-1,488
Asymptotic sig. (bilateral)	,137

The coefficient of the "U" test has a bilateral significance of 0.137 higher than 0.05 ($p > 0.05$) so there is no significant difference in budget management between the study subperiods (pre-pandemic and pandemic). The percentage is similar.

Specific scenario 1.3

H0: There is no significant difference in the levels of spending quality between pre-pandemic and pandemic.

H1.3: There is a significant difference in the levels of spending quality between pre-pandemic and pandemic.

Significance level: 0.05

Test statistic: Mann-Whitney "U"

Contrast statistics	
Statistical test	Quality of spending
U of Mann-Whitney	87,000
W of Wilcoxon	297,000

Z	-3,057
Asymptotic sig. (bilateral)	,002

The coefficient of the "U" test has a bilateral significance of 0.002 less than 0.05 ($p < 0.05$) so there is a significant difference in the quality of expenditure between the study subperiods (pre-pandemic and pandemic). The difference is less than the level of the quality of spending during the pre-pandemic. The percentages are not equivalent.

Discussion

There are significant differences between the variables of the study (budget management and quality of expenditure), both for the research period and for the subperiods, which was explained only by the levels of expenditure quality, which in the subperiods are distant that impose the significant difference in the period. Since the budget management is similar for the subperiods and therefore for the period, it is in the quality of the expenditure where this difference is manifested.

Despite this, the levels of the quality of spending in the pre-pandemic are higher than in the pandemic, but not so for budget management. In this respect, there is an obvious contradiction in the physical application of financial resources. This incompatibility would be explained by various human, technical and legal reasons, related to the professional capacity and moral suitability of the members of a budget management.

But the quality of spending has its dimensions: it depends on effectiveness, efficiency and equity. This is also stated by both Abusada et al. (2008) and Davis et al. (2013), for whom the dimensions of the quality of public spending are effectiveness, efficiency and equity. Presenting equity at similar levels for study periods, the explanation lies in the other dimensions. So the real problem in the difference of the variables is in the fulfillment of the goals and in the cost that implied that level of fulfillment. Therefore, effectiveness and efficiency were operational concepts affected during the time of the pandemic.

These ups and downs would not be a consequence of the pandemic but rather of the technical capacity and professional suitability of the personnel responsible for budget management (Dinh et al., 2020). Effectiveness and efficiency are issues of evident productive importance for economic and social development and growth (Calvo et al., 2018). For Comex (2022), this dimension expresses the ability to sustain an optimal correspondence between inputs invested and results achieved. Along the same lines, the Ministry of Economy and Finance (2022) states that the competence of public institutions is sustained under the concepts of effectiveness and efficiency. In the same sense, Castillo (2020) refers that effectiveness and efficiency guarantee the growth of economic sectors. Similarly, ECLAC (2012) considers that effectiveness and efficiency guarantee progressive levels of distributive equity.

As for budget management, its levels indicated high executive spending capacity on the part of the personnel in charge. This contradicted the efforts of other higher-level entities such as the regions,

where the lack of spending capacity of public officials is criticized. But, if financial efficiency presents high levels of budget execution, the opposite occurs with budget evaluation. The evaluation in the study refers to the internal distribution of the budget allocation into current and investment expenditures.

If the hospital makes an evaluation transparent in the distribution of resources and observes this panorama but does not take the pertinent measures, there is no administrative will to correct this situation. Consequently, it would not be fulfilling the purpose that corresponds to this phase of the budget, which is to favor the quality of public spending and verify what has been done has met the goals and achieved the expected impact (Legislative Decree of the National Budget System, 2018).

According to White (2017), The public budget is a planning of expenditures for a future time based on the monetary availability. That is why each state entity states in its budget the Resources allocated to the fulfillment of the activities and projects in charge of each entity (Mostajo, 2002). Ferraro (2014), emphasizes that budget management begins with the planning stage; which is articulated with all areas of the organization according to its functional structure. In the absence of an appropriate articulation, it is clear that achieving the determined objectives is in question.

These results are at a key moment in the economic, social and legal context in which the national and international life of the nations of Latin America takes place, where it is stated that one of the main problems that overwhelms the nations of the region are cases of corruption and professional incompetence in the budgetary management of public investments. leading to medium or low levels of efficiency.

Conclusions

There is a significant difference between budget management and the quality of expenditure in the Hospital San José de Chincha, 2018 – 2021, where the Wilcoxon Sign Ranges Test has a bilateral significance of 0.000 less than 0.05 ($p < 0.05$).

There is a significant difference between budget management and the quality of spending in the pre-pandemic 2018-2019 and pandemic 2020-2021 periods. However, there is no significant difference in budget management between the study subperiods (pre-pandemic and pandemic) and there is no significant difference in the quality of expenditure between the study subperiods (pre-pandemic and pandemic).

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