

# Public management in the efficiency of budget execution in subnational governments:

## A systematic review

### La gestión pública en la eficiencia de la ejecución presupuestal en los gobiernos subnacionales: una revisión sistemática

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Received: 15-02-2025 Accepted: 19-05-2025

2026. V6. N 1.

#### Abstract

This article analyzes the influence of public management on the efficiency of budget execution in subnational governments, highlighting three key factors: transparency, coherence with national objectives, and public personnel management capacity. The PRISMA methodology was applied to conduct a systematic review of studies published between 2020 and 2025 in SciELO, Scopus, and Redalyc. Of the 934 initial articles, 30 met the inclusion criteria for the final analysis. The results show that Scopus is the predominant source and English is the most widely used language in these publications. The research concludes that budget efficiency at subnational levels depends on specific administrative practices that hinder the evaluation of public policies. Therefore, the need to strengthen transparency, align management with national objectives, and improve the capacity of human talent in the public sector is emphasized. These interventions are essential to optimize the use of resources and respond to current administrative challenges, ensuring more effective and accountable public management.

**Keywords:** public administration, management, financial policy.

## Resumen

Este artículo analiza la influencia de la gestión pública en la eficiencia de la ejecución presupuestaria en gobiernos subnacionales, destacando tres factores clave: transparencia, coherencia con los objetivos nacionales y capacidad de gestión del personal público. Se aplicó la metodología PRISMA para realizar una revisión sistemática de estudios publicados entre 2020 y 2025 en SciELO, Scopus y Redalyc. De 934 artículos iniciales, 30 cumplieron los criterios de inclusión para el análisis final. Los resultados muestran que Scopus es la fuente predominante y el inglés el idioma más utilizado en estas publicaciones. La investigación concluye que la eficiencia presupuestaria en niveles subnacionales depende de prácticas administrativas específicas que dificultan la evaluación de políticas públicas. Por ello, se enfatiza la necesidad de fortalecer la transparencia, alinear la gestión con los objetivos nacionales y mejorar la capacidad del talento humano en el sector público. Estas intervenciones son esenciales para optimizar el uso de recursos y responder a los desafíos administrativos actuales, garantizando una gestión pública más efectiva y responsable.

**Palabras clave:** administración pública, gestión, política financiera.

## Introduction

In the realm of public administration, efficiency in budget execution is a fundamental element for achieving governmental objectives and ensuring the success of subnational administrations (Ravishankar et al., 2024; Abbasov, 2025). The manner in which public resources are managed determines these governments' ability to respond to the needs of their communities and promote sustainable development (Pérez et al., 2022). Therefore, the analysis of the impact of public management on budget efficiency has gained significant relevance among researchers and public policy makers.

Public management encompasses various essential processes undertaken by subnational governments, such as strategic planning, resource allocation, project execution, and evaluation of the results obtained (Franciskovic et al., 2020; Peña, 2022). Each of these aspects directly influences the efficient use of available resources and the generation of tangible benefits for the population (Zamora, 2021). In contrast, poor financial management can lead to negative consequences, such as budget imbalances, increased public debt, and loss of trust in institutions (Rashied et al., 2024).

In this context, it is imperative to examine the influence of factors such as transparency in fund allocation, planning and control capacity, accountability, citizen participation, and the training of personnel involved in public management (Arenilla, 2019). These elements constitute the foundation of efficient administration, capable of ensuring the proper use of public resources and maximizing the impact of governmental interventions (Capote et al., 2022).

Thus, this article is guided by the following research question: What is the effect of public management on the efficiency of budget execution in subnational governments? Its objective is to analyze this relationship through a systematic review of specialized literature, the study of relevant cases, and the identification of successful practices and common challenges.

By delving into this relationship, the possibility arises to propose more effective strategies and policies that strengthen transparency, institutional accountability, and a focus on concrete results (López-Reina & Cejas-Martínez, 2023). In this way, the aim is to consolidate a more robust public management system oriented towards citizen well-being and the sustainable development of local communities.

## Methodology

To achieve the stated research objective, a systematic review method was employed, a tool that facilitates the analysis of the impact of administrative management on budgetary effectiveness within the governmental context. This methodology allows for a structured and exhaustive search of relevant academic literature, as well as a critical assessment of the selected studies and a precise, evidence-based synthesis of the available data (Alexander, 2020).

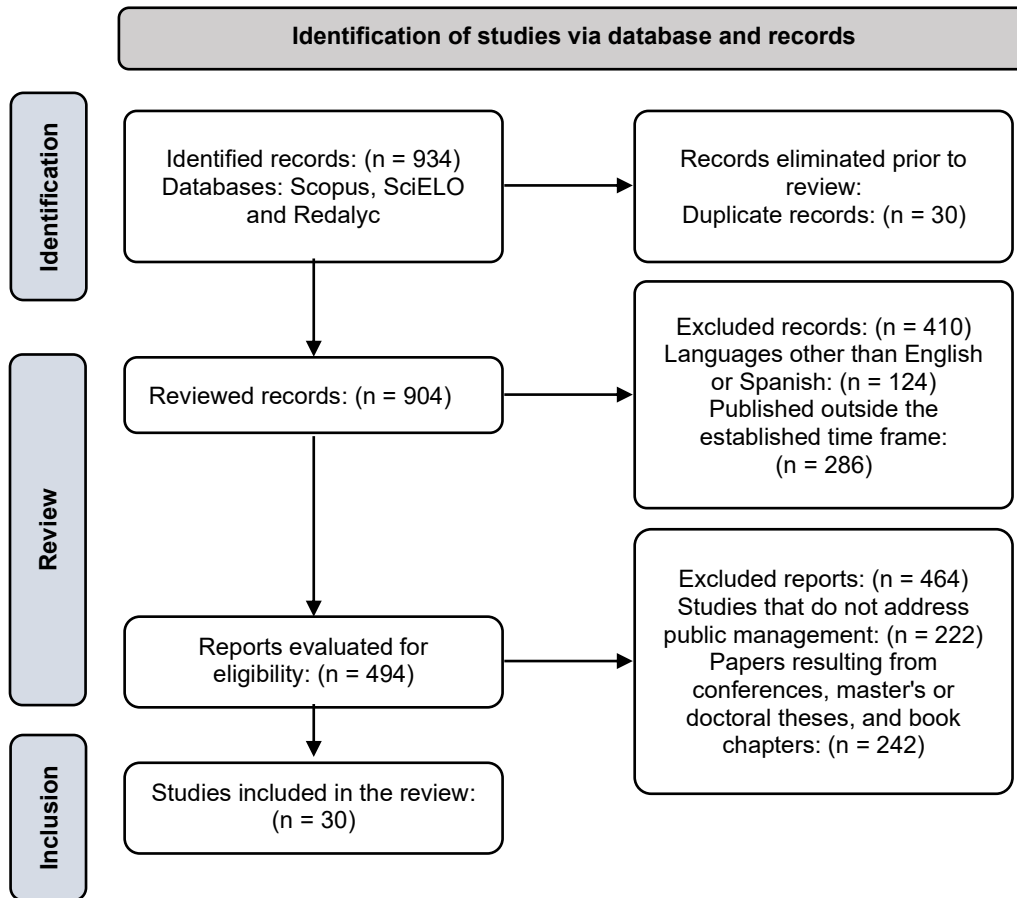
The review process was conducted rigorously following the guidelines established by the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) methodology. This internationally recognized guide provides detailed instructions for conducting systematic reviews, ensuring both the quality and replicability of the results obtained (Page et al., 2021).

In accordance with PRISMA recommendations, a review protocol was designed that clearly defined the study objectives, inclusion and exclusion criteria, as well as the procedures for searching, selecting, and evaluating

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the studies analyzed (see Figure 1). This rigorous methodological approach minimized bias and strengthened objectivity throughout all phases of the process.

**Figure 1**  
PRISMA flow diagram



Source. Authors' own elaboration

A comprehensive search for academic articles and relevant publications was conducted across various electronic databases, such as SciELO, Scopus, and Redalyc. Combinations of keywords such as “public management,” “budget execution,” “efficiency,” “government,” “financial policy,” and “public administration” were employed. Additionally, this search was complemented by a manual review of specialized journals and an analysis of the references cited in the selected articles to identify additional studies of interest (see Table 1).

**Table 1**  
Search engines and number of studies

Search engine	Included keywords	Total studies
Scopus	Public management and budget execution	434
SciELO	Public administration, efficiency, financial policy	300
Redalyc	Execution, government, and public administration	200

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**Source.** Authors' own elaboration

In the conducted research, the inclusion and exclusion criteria played a fundamental role as key tools for researchers, allowing the study to focus on the population of interest and ensuring that the results were generalizable (Pardal & Pardal, 2020). These criteria were defined to ensure the internal validity of the study and to avoid the introduction of biases during the selection of the works included in the analysis. Table 2 presents these criteria in detail, providing a systematic guide for the identification and selection of relevant studies.

**Table 2**  
*Criteria for selecting research articles*

	Inclusion criteria	Exclusion criteria
<b>Study topic</b>	Studies focused on administrative management in the governmental sector	Studies that do not address administrative management
<b>Language</b>	English-Spanish	Languages other than English and Spanish
<b>Type of studies</b>	Qualitative, quantitative, mixed, and systematic reviews	Papers resulting from conferences, master's or doctoral theses, and book chapters
<b>Year of publication</b>	Published in the last 5 years	Studies without access to the year of publication

**Source.** Authors' own elaboration

The critical evaluation of the selected studies was conducted following appropriate methodological quality criteria for each type of design. Fundamental aspects such as study design, sample representativeness, validity of the measures employed, and relevance of the statistical analyses conducted were considered. This assessment allowed for the identification of the main thematic areas derived from the review, focused on the impact of public management on budget efficiency at the subnational level.

On the other hand, the synthesis of evidence and critical evaluation was developed descriptively, highlighting the most relevant findings and shedding light on emerging trends and patterns in the relationship between public management and budget execution in subnational governments.

Potential limitations of this review include the risk of publication bias and the restricted availability of studies in languages other than English and Spanish. However, measures were taken to minimize these biases through a broad and exhaustive search of the available literature.

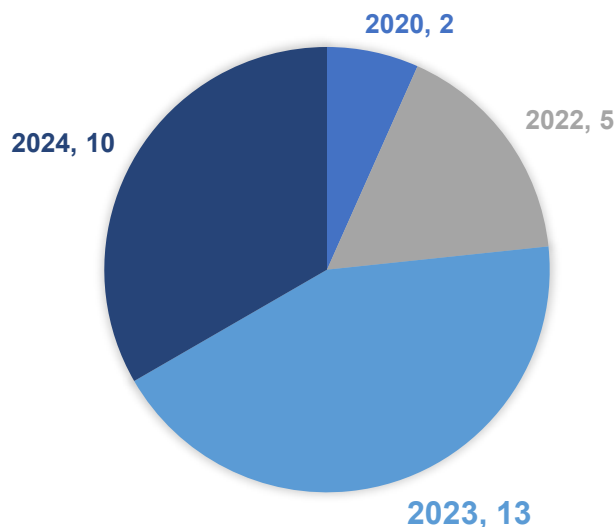
## Results and discussion

### Descriptive analysis

The systematic review considered academic journals published over the last five years. As shown in Figure 2, of the 30 most cited articles, thirteen (n = 13) are from 2023, ten (n = 10) from 2024, five (n = 5) from 2022, and two (n = 2) from 2020.

Regarding the databases, Scopus was the predominant source for the publication of studies related to public management and budget execution efficiency, with a total of 23 documents, representing 76.66% of the total analyzed. This was followed by Redalyc, with four studies (13.33%), and SciELO, with three documents (10%). Furthermore, English was the predominant language in the reviewed publications, with twenty-one (n = 21) articles, while the remaining nine (n = 9) were published in Spanish.

**Figure 2**  
Number of articles by year of publication



Concerning the research question posed in this review, it is essential to highlight that transparency is a fundamental pillar within public management, especially in the area of budget execution (Cedeño, 2022). Ensuring transparency fosters accountability and prevents practices of corruption or misuse of public funds (Arboleda, 2021). In this sense, transparency implies that citizens have access to detailed information about the distribution of resources, the programs financed, and the criteria applied in budget allocation (Vargas & Zavaleta, 2020). This access facilitates citizen oversight and monitoring of efficiency in public spending (Méndez, 2019).

Moreover, transparency strengthens institutional trust and reduces risks associated with arbitrary decision-making or fund diversion (Rodríguez & Diéz, 2023). It also allows for the identification of areas for improvement and promotes active citizen participation in public management (Squella, 2021).

On the other hand, the effectiveness of public management is closely linked to the achievement of national objectives established in strategic plans and governmental programs (Ramos et al., 2024). This alignment facilitates a strategic allocation of resources towards projects that drive economic development, reduce poverty, and improve health and education (Delgado, 2022; Estrada-Perea & Pinto-Blanco, 2021). For this, adequate planning, the selection of relevant indicators, and constant monitoring to ensure efficient budget use are indispensable (Lainez & Raza, 2023; Rosas et al., 2019; Panchi, 2021).

Additionally, the management capacity of public officials represents a key factor. This capacity encompasses technical knowledge, leadership, informed decision-making, strategic planning, and risk management (Mavila et al., 2021; Mosquera, 2020). Continuous training enhances these competencies and contributes to improving budget execution (Gómez, 2021).

In this context, the results of the systematic analysis are organized around three main themes: a) the influence of transparency in public management on the efficiency of budget execution; b) the impact of achieving national objectives on budget management; and c) the repercussions of the management capacity of public officials on budget execution.

### **The influence of transparency in public management on budget execution efficiency**

Transparency is an essential element for improving efficiency in public budget execution, as it facilitates accountability, citizen participation, and appropriate control of state resources. When budget information is presented clearly and accessibly, both internal and external actors have the necessary tools to supervise the use of funds, identify potential irregularities, and contribute to more effective public management (Vaicilla-González et al., 2020; Alva, 2024; Castro, 2024).

Furthermore, a public administration grounded in principles of transparency strengthens trust between the population and state institutions. In this context, citizens can accurately know how public resources are distributed and utilized, which opens avenues for their participation in decision-making and oversight of officials' actions. This

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participation contributes to consolidating democratic governance and reducing corruption by creating environments where accountable parties are more responsible, aware that their actions are subject to public scrutiny.

Additionally, transparency facilitates the detection of failures in management and the implementation of corrective measures. When budget information is clear, it is easier to evaluate the effectiveness of policies and programs. However, this approach must be accompanied by transparent procurement processes, effective accountability, and rigorous oversight mechanisms to integrate transparency permanently into administrative culture. In this regard, Musiega et al. (2023) note that in Kenya's health sector, those responsible for supervising the budget face conflicts of interest. That is, when the same actors are in charge of both implementation and oversight, they are unlikely to fulfill their supervisory role adequately, limiting transparency and frustrating public accountability efforts. Moreover, these actors often protect their allies from sanctions for misappropriation, fostering inefficiency.

Ultimately, the principle of transparency has a decisive impact on public management to achieve efficient budget execution, as it is regarded as a guarantor of legitimacy and accountability. It also helps establish trust between the government and citizens. Its presence in public institutions is essential to ensure their reliability and integrity, with the aim of promoting public support and trust (Alva, 2024).

### **The impact of achieving national objectives on budget management**

The impact of achieving national objectives on budget management is a topic of great relevance both in academic and political spheres. One notable approach in the selected studies is by Ferraro & Failler (2024), who analyzed biodiversity protection in Europe, specifically in France. These researchers demonstrated that subnational governance plays a crucial role in biodiversity conservation. Their study highlighted the complex dynamics that unfold at the subnational level when attempting to meet international commitments and obligations from the European Union (EU) during the implementation phase across various countries and regions.

In this regard, regional governments and administrations have become key actors in conservation efforts, as they translate international objectives and national policies into concrete actions through tangible initiatives and direct links with citizens (Ferraro & Failler, 2024). However, there remains a lack of alignment between the objectives of international policies and national and subnational agendas, complicating the effective implementation of international and EU commitments, even when these are incorporated into national regulatory frameworks.

On another note, Méndez (2023) points out that public employees involved in intergovernmental collaboration tend to build trust, resulting from a greater number of interactions. In a collaborative environment, achieving objectives is easier, facilitating better policy implementation. A clear example is the public sector in South Africa, where public financial management shows that authentic collaboration and integration between financial management and service delivery are essential not only for generating trust but also for developing realistic strategies (Méndez, 2023; Rodríguez et al., 2023).

Regarding public health security, it has been demonstrated that greater responsiveness and adequate preparedness for health emergencies contribute to more efficient budget execution. The experience during the COVID-19 pandemic confirmed that countries with robust public health systems were able to distribute their resources more effectively to protect the population (Szołno-Koguc, 2022; Ordoñez-Cordero et al., 2023). In particular, the analysis of the health sector in Africa emphasizes that public spending and immunization programs play a crucial role in improving health indicators, significantly impacting the budget management allocated to this sector.

Finally, in crisis contexts such as the pandemic, the review and adjustment of public budgets have been decisive in facing economic challenges. Studies conclude that adequate planning, efficient resource allocation, and adaptability are fundamental pillars for effective budget management (Lauracio et al., 2024; Ramos et al., 2024). Additionally, when the administrative objectives set by the state are achieved, a positive impact is observed across all sectors, especially in economic performance and ensuring sustained monetary growth. Similarly, this is reflected in citizen satisfaction, as they increasingly demand higher quality in the services provided by public administration (Onwujekwe et al., 2024).

### **The impact of public officials' management capacity on budget execution**

The capacity of public officials to manage significantly influences budget execution, as it determines the level of efficiency and effectiveness with which state resources are administered. In this sense, the development

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of job competencies is fundamental to strengthening public management at subnational and local levels, serving as a key driver for the transformation and modernization of regional and municipal administrations (Garay et al., 2024).

The importance of public officials' management capacity in budget execution is evidenced in the study by Mogues & Olofinbiyi (2020), which demonstrated that non-sectoral subnational executives—such as governors and mayors—significantly influence the budget allocation for agriculture and the prioritization of investments within this sector. They also suggest that legislative bodies and their agricultural subcommittees, in their representative function, should intervene and supervise the prioritization of public investment in support of the agricultural sector.

Furthermore, an analysis of subnational health management in countries such as Kenya, Malawi, and Uganda highlights that officials' capacity to interpret the political context and apply appropriate strategies contributes to more efficient resource distribution and improved health services (Rodríguez et al., 2023). The active participation of those responsible for formulating national policies and development partners, in coordination with political dynamics and a conducive environment—including actors outside the health sector—is necessary to support health management and significantly expand primary care to meet the Sustainable Development Goals (SDGs) by 2030.

However, several factors hinder efficient budget execution. These include limited capacity to manage public spending, high staff turnover, and elevated levels of corruption within government institutions or among individuals linked to them (Rosas, 2022). Corruption undermines public trust and hinders national development. Additionally, when officials lack the necessary skills to perform their duties adequately, processes become unnecessarily prolonged, and administrative procedures become complex and inaccessible to the population.

## Conclusion

Transparency, alignment with national objectives, and the administrative capacity of public officials are fundamental elements for achieving efficient budget execution in public management. Firstly, transparency facilitates accountability, reduces the potential for corruption, and allows citizens to exercise effective control over the management of state resources. Conversely, achieving national objectives guides the strategic allocation of resources and enables the evaluation of the outcomes of implemented policies. Finally, having adequate management capacity, strengthened through training and professional development of officials, is essential for effectively planning, coordinating, and executing projects, thereby avoiding losses in efficiency. Together, these factors promote a more rational use of public resources and enhance the positive impact of budget execution on society.

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Arteaga-Villanueva, A., Zegarra Ugarte, S., Portillo Calsina, D., & Carhuamaca Cuellar, M. (2026). Public management in the efficiency of budget execution in subnational governments: A systematic review. *Revista InveCom*, 6(1). 1-10. <https://zenodo.org/records/15515266>

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