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Integrated financial management system and its importance in administrative management in local governments

Sistema integrado de administración financiera y su importancia en la gestión administrativa en gobiernos locales

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Abstract

The purpose of the study was to evaluate the relevance of the Integrated Financial Management System (SIAF) in the administrative management of local governments in Peru. A quantitative, applied research method with a descriptive-correlational design was used. Data were collected using a questionnaire and an interview, with the provincial local governments of Peru as the unit of analysis. The population consisted of 292 people, including authorities and managers, and the sample was 166 subjects selected at random. Microsoft Excel was used to process and organize the information, while SPSS software (version 26) was used for validation and statistical analysis. Descriptive statistical techniques and the chi-square test were applied, which allowed the hypotheses to be tested. The results show that the majority of participants (72.29%) strongly agreed that the SIAF is crucial for administrative management. Likewise, 70.48% agreed that its implementation significantly improves administrative processes in provincial local governments. In conclusion, the Integrated Financial Management System is consolidating its position as an essential element for optimizing administrative management in Peru's provincial local governments.

Keywords: award, corruption, contracts.

Resumen

El propósito del estudio fue evaluar la relevancia del Sistema Integrado de Administración Financiera (SIAF) en la gestión administrativa de los gobiernos locales en Perú. Se empleó un método de investigación cuantitativo, de tipo aplicado y con diseño descriptivo-correlacional. Para la recopilación de datos se utilizaron un cuestionario y una entrevista, teniendo como unidad de análisis a los gobiernos locales provinciales del Perú. La población estuvo conformada por 292 personas, entre autoridades y gerentes, y la muestra fue de 166 sujetos seleccionados de manera aleatoria. En el procesamiento y organización de la información se utilizó Microsoft Excel, mientras que para la validación y análisis estadístico se recurrió al software SPSS (versión 26). Se aplicaron técnicas de estadística descriptiva y la prueba de Ji cuadrada, lo cual permitió contrastar las hipótesis. Los resultados muestran que la mayoría de los participantes (72,29 %) reconoció estar muy de acuerdo en que el SIAF es crucial para la gestión administrativa. Asimismo, un 70,48 % coincidió en que su implementación mejora significativamente los procesos administrativos en los gobiernos locales provinciales. En conclusión, el Sistema Integrado de Administración Financiera se consolida como un elemento esencial para optimizar la gestión administrativa en los gobiernos locales provinciales del Perú.

Palabras clave: adjudicación, corrupción, contratos.

Introduction

Since the late 20th century, Latin American nations have embarked on reforms of their public administrations aimed at achieving greater efficiency and transparency in expenditure management. In this process, the Integrated Financial Administration System (SIAF) has consolidated its role as a fundamental tool for modernizing the financial management of the state. In Peru, its adoption has been gradual and mandatory for local governments since 2002, with the goal of establishing a more effective, transparent, and coherent budget control model (Ministerio de Economía y Finanzas [MEF], 2021).

However, despite its widespread use, operational difficulties persist. Among these are the concentration of information, deficiencies in accounting records, and limited access for citizens to financial data. These limitations highlight insufficient compliance with the principle of fiscal transparency and, above all, reflect a gap in research regarding the real impact of the SIAF on the administrative management of Peruvian local governments.

The present study is grounded in contemporary approaches to public and financial management. Chiavenato (2019) emphasizes the importance of having efficient administrative systems to optimize resource use, while Béjar-Villegas (2021) and Aguilar (2020) recognize the SIAF as an institutional oversight mechanism that strengthens government efficiency. Technically, the SIAF integrates budgeting, accounting, and treasury processes, facilitating decision-making, expenditure traceability, and the achievement of institutional objectives (Álvarez, 2018).

Various studies have analyzed the functioning of the SIAF in specific contexts. Internationally, Moncayo (2020) and Cruz (2020) highlight the role of integrated systems in preventing corruption and strengthening social regulatory mechanisms. Nationally, Valdivia (2021) and Chávez (2021) demonstrate that the implementation of the SIAF has generated benefits in terms of financial transparency and the preparation of financial statements in public entities. Nevertheless, it is essential to delve deeper into the analysis of its direct relationship with the administrative performance of subnational governments in aspects related to revenue, budgets, indebtedness, and the achievement of institutional objectives.

In this context, the primary purpose of the research is to evaluate the influence of the Integrated Financial Administration System on the administrative management of local governments in Peru, considering essential factors such as revenue and cost management, budget status, financial statements, and the level of indebtedness. The relevance of the study lies in its practical contribution to optimizing the use of the SIAF as a strategic tool in the planning, execution, and oversight of local public expenditure. Additionally, it aims to provide empirical evidence that supports the design of public policies aimed at strengthening tax governance at the municipal level.

Methodology

This analysis was developed under a quantitative approach, with a descriptive and correlational design aimed at assessing the relationship between the implementation of the Integrated Financial Administration System (SIAF) and the optimization of administrative management in local governments. The choice of this approach is grounded in the postulates of Hernández, Fernández, and Baptista (2014) and Sampieri, Collado, and Lucio (2022), who recommend this type of methodology in explanatory research.

Previous studies, such as those by Huamán (2023) and Valdivia (2021), emphasize that the effective application of the SIAF significantly contributes to financial control and the monitoring of budget execution. Similarly, recent studies show that the digitalization of procedures in subnational governments increases transparency and the quality of public services (Arana, 2023; Escobar & Rivas, 2021).

This study is framed within an explanatory-applied research context, whose purpose is not only to identify links between variables but also to understand how the implementation of the SIAF influences administrative effectiveness and propose strategies for institutional optimization (Sampieri et al., 2022). It presents a non-experimental and cross-sectional design, as the variables were not deliberately manipulated and data were collected at a single point in time (Kerlinger & Lee, 2002).

The study population consisted of 292 individuals from 196 provincial local governments in Peru, including mayors, municipal managers, budget heads, accounting, treasury, and strategic planning officials, according to data from the National Directory of Local Governments (INEI, 2022). The sample was determined through simple random probability sampling, using the formula for finite populations, with a 5% margin of error and a 95% confidence level, resulting in a total of 166 participants.

Data collection techniques included:

- Structured surveys, administered both in-person and virtually, using a questionnaire validated by experts in public administration and statistics. This instrument measured perceptions regarding variables such as income and expenditure, budget status, financial statements, and levels of indebtedness.
- Documentary analysis, employed to examine legal regulations, budget reports, operational manuals from the MEF, and transparency reports published on institutional portals.
- Exploratory complementary interviews, conducted in some cases to clarify critical aspects identified in the questionnaires, although these were not considered the primary technique.

Data processing was performed using SPSS statistical software version 26, applying descriptive techniques (frequencies, percentages) and inferential techniques (Pearson correlation and chi-square test), which allowed for the validation or refutation of the proposed hypotheses.

Regarding ethical considerations, participant anonymity was guaranteed, and informed consent was obtained prior to participation. The research adhered to the principles established in the Declaration of Helsinki (World Medical Association [WMA], 2013) and was conducted in accordance with the ethical guidelines for social research (Resnik, 2018).

Inclusion criteria were: (a) being an active official directly involved with the use of the SIAF and (b) having at least six months of experience in the position. Administrative personnel without functional competencies related to financial management were excluded.

Finally, the study acknowledges limitations such as the heterogeneity in the technical training of informants, restrictions in access to information in local governments with low transparency culture, and potential social desirability bias in some responses.

The adopted methodological strategy ensures the reliability of the results and allows for the replication of the research in similar subnational contexts, providing useful evidence for the design of public policies in the fiscal and administrative domains.

Results and discussion

The results revealed that 70.48% of the surveyed officials believe that the SIAF significantly improves administrative management, aligning with prior findings by Lazo and Ramos (2022) and Molina (2020). Additionally, the Chi-square test confirmed a significant relationship between the application of the SIAF and the control of public expenditure, consistent with similar analyses reported in studies by González and Páez (2019) and Iacoviello (2020).

The findings of this research confirm the existence of a significant relationship between the use of the SIAF and improvements in the administrative management of local governments in Peru. Based on data processing from surveys of 166 officials from provincial governments, it was identified that 72.29% consider the SIAF crucial for efficient administration, while 70.48% state that its implementation has directly improved administrative management in their respective entities.

These results support the central hypothesis of the study: the SIAF positively influences the planning, execution, and control of public expenditure in local governments. The empirical evidence obtained is consistent with prior studies, such as Valdivia (2021), who found that access to public information through the SIAF strengthens citizen oversight and fiscal transparency. Furthermore, research by Gutiérrez (2021) and Chávez (2021) has documented the relationship between the use of the SIAF and the optimization of financial processes in state institutions.

Analysis by specific dimensions also reveals relevant findings. For instance, 65.06% of respondents believe that proper management of revenues and expenditures through the system contributes to fulfilling institutional missions. Similarly, 63.86% value the budget status as a fundamental tool for achieving management objectives. This finding aligns with the postulates of Béjar-Villegas (2021), who argues that integrated systems generate timely information for more rational and transparent decision-making in public administration.

Regarding the use of financial statements, 61.44% recognize them as key instruments for strategic decision-making. This perception reinforces the principle of accountability established by the Law on Transparency and Access to Public Information (Law No. 27806), reaffirming its importance in citizen control and monitoring of institutional performance (Contraloría General de la República, 2022).

Concerning indebtedness, 56.63% acknowledged its relevance in verifying compliance with institutional plans. This raises a critical point in local management, as many municipalities access credit lines without adequate evaluation of their repayment capacity, generating financial risks. In this aspect, the findings partially coincide with Aguilar (2020), who warns that although the SIAF facilitates the recording and monitoring of indebtedness, there is a need to strengthen officials' technical competencies for effective interpretation.

When contrasting the data with the theoretical frameworks used, it is evident that the integration of accounting, budgeting, and financial systems within the SIAF responds to the results-based management principles proposed by Chiavenato (2019) and Saavedra (2004). Both emphasize the necessity of strategic planning accompanied by reliable information for public decision-making.

From an interpretative perspective, the results show a regularity: the greater the technical appropriation of the SIAF by local officials, the higher the institutional capacity to meet objectives, project realistic budgets, and generate citizen trust. However, a gap persists related to training and full utilization of the system, particularly in local governments with limited technological infrastructure.

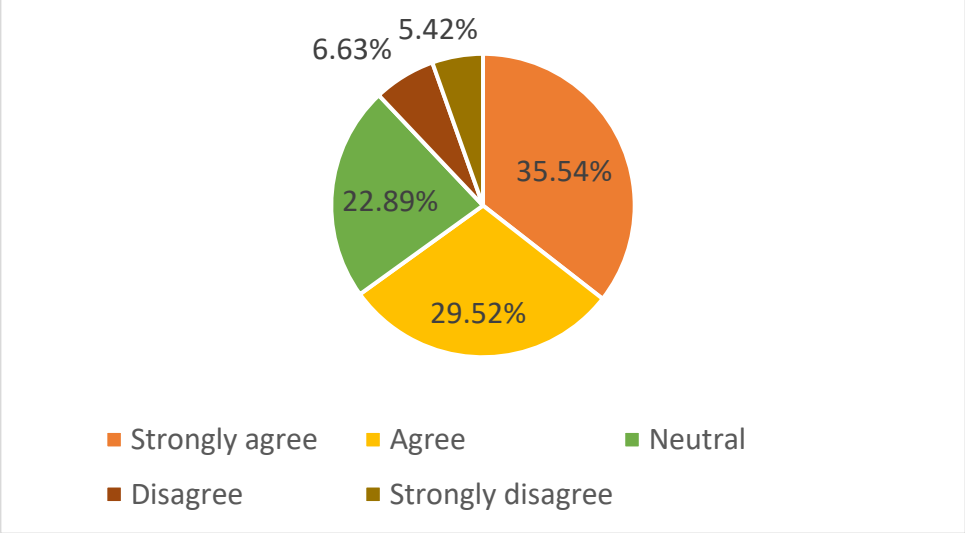
In terms of scientific novelty, this study contributes to the field of public administration by providing updated evidence on the functioning of the SIAF in the Peruvian subnational context, an area that has been underexplored in the literature. It also reveals that the modernization of financial management does not solely depend on software or technological platforms, but rather on its integration with institutional capabilities, organizational culture, and external control mechanisms.

Finally, the practical implications of the study are significant for policymakers, as they allow for the design of strategies to strengthen the SIAF in subnational governments. Additionally, it opens a line of prospective research linked to comparative analysis between urban and rural municipalities, as well as the evaluation of the impacts of the SIAF on the quality of public expenditure.

Management of revenues and expenditures

Figure 2

Is the management of revenues and expenditures important for the administrative direction of provincial local governments in Peru?



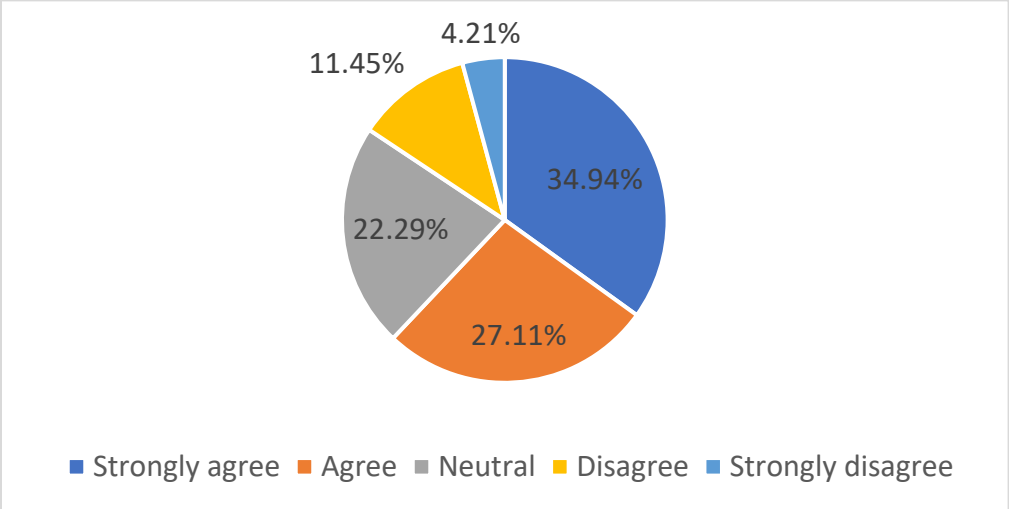
Note: Author's own elaboration

Interpretation

The preceding figure shows that 35.54% of authorities, officials, and collaborators expressed strong agreement that the management of revenues and expenditures is significant for the administration of provincial local governments in Peru. 29.52% indicated agreement, while 22.89% were undecided. Conversely, 6.63% expressed disagreement, and 5.42% stated strong disagreement. These results reflect a predominantly positive perception, albeit not without doubts about the effectiveness of revenue and expenditure management.

Administrative management

Figure 3
Provincial local governments meet their administrative management goals



Note: Author's own elaboration

Interpretation

According to the preceding figure, 34.94% of respondents indicated strong agreement that provincial local governments meet their goals in administrative management development. 27.11% indicated agreement, while 22.29% were undecided. In contrast, 11.45% expressed disagreement, and 4.21% stated strong disagreement. These findings demonstrate that while there is a favorable perception of administrative management, challenges remain in achieving full consolidation.

Conclusions

The research conducted on the Integrated Financial Administration System (SIAF) in local governments of Peru allows us to conclude that this tool constitutes an essential pillar for strengthening administrative management, optimizing the use of public resources, and ensuring greater transparency in processes. The findings demonstrate that over 70% of the surveyed officials recognize the positive impact of the system on the planning, execution, and control of public expenditure, confirming that its implementation significantly enhances institutional efficiency.

Furthermore, the analysis shows that the SIAF not only contributes to the organization of revenues, expenditures, and financial statements but also reinforces accountability and strategic decision-making. However, limitations persist related to the technical training of officials, the heterogeneity of technological infrastructure, and the need for greater appropriation of the system in local governments with lower institutional capacity. These aspects suggest that financial modernization does not depend solely on technological platforms but on their integration with continuous training processes, organizational strengthening, and citizen control mechanisms.

Finally, this study provides valuable empirical evidence for the design of public policies aimed at refining local financial management. At the same time, it opens a future line of research focused on the differences between urban and rural municipalities, as well as the evaluation of the impact of the SIAF on the quality of public expenditure and citizen trust. Thus, it reaffirms that the SIAF is not merely a recording system but a strategic tool for consolidating local governance.

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