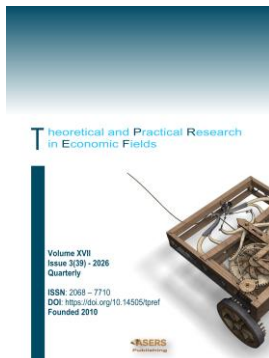


Financial Transparency and Budget Programme Management: Institutional and Organizational Evidence from Public Administration



Alex Lenin Guivin Guadalupe¹, Jose Royner Diaz Diaz²,
Rosario del Socorro Avellaneda Yajahuanca³,
Victor Hugo Puican Rodriguez⁴ Jaime Mundaca Araujo⁵

^{1,3,4,5} Fabiola Salazar Leguia National Intercultural University of Bagua, Peru

¹aguivin@unibagua.edu.pe

³ravellaneda@unibagua.edu.pe

⁴vpuican@unibagua.edu.pe

⁵mundaca@unibagua.edu.pe

² Cesar Vallejo University, Peru

²jodiazdi@ucvvirtual.edu.pe

Citation: Guadalupe, A. L. G., Diaz, J. R. D., Yajahuanca, R. S. A., Rodriguez, V. H. P., & Araujo, J. M. (2026). Financial transparency and budget programme management: Institutional and organizational evidence from public administration. *Theoretical and Practical Research in Economic Fields*, 17(3), 700–712. [https://doi.org/10.14505/tpref.v17.3\(39\).06](https://doi.org/10.14505/tpref.v17.3(39).06)

Article info: Received 27 March 2026;
Received in revised form 19 May 2026;
Accepted 5 August 2026;
Published 30 September 2026.

Abstract: This study examined the relationship between financial transparency and budget programme management in the public sector from an institutional and organizational perspective. Using a quantitative, non-experimental, cross-sectional design, data were collected from 380 public officials involved in budget planning, execution, and monitoring processes. Financial transparency was operationalized through regulatory-normative, historical-institutional, and organizational practice dimensions, while budget programme management was assessed across nutrition, sanitation, and citizen security programmes. Given the ordinal nature of the data, Spearman's rank correlation coefficient was employed, complemented by an exploratory Partial Least Squares Structural Equation Model (PLS-SEM) using composite scores. The results revealed a strong and statistically significant association between financial transparency and overall budget programme management ($p = 0.768$, $p < 0.001$). The strongest relationships were observed for organizational practices and historical - institutional context, while the regulatory framework showed a weaker but significant association. Programme-level analysis indicated heterogeneous effects, with strong associations for social programmes and no significant relationship for citizen security. These findings suggest that financial transparency operates primarily as an institutional mechanism embedded in organizational routines, rather than as a purely regulatory instrument. The study contributes to public administration research by highlighting the contingent and context-dependent nature of transparency reforms and their implications for results-based budgeting systems.

Keywords: financial transparency; budget programme management; public administration; institutional context; organizational practices; results-based budgeting.

JEL Classification: H83; H61; H11; D73; M14.

Copyright© 2026 The Author(s). Published by ASERS Publishing 2026. This is an open access article distributed under the terms of [CC-BY 4.0 license](https://creativecommons.org/licenses/by/4.0/).

Introduction

This research contributed mainly to Sustainable Development Goal 8, especially Target 8.2, as it improved transparency in the management of public resources, which is essential for fostering strong and efficient institutions that, in turn, drive economic productivity and sustainable growth, strengthening trust in the authorities and promoting a stable and prosperous economic environment. The International Monetary Fund (IMF, 2023) noted that Bulgaria (43%), Romania (45%) and Greece (47%) show low levels of monetary resource management, indicating potential problems in the management of public funds, risks of corruption and less effective implementation of public policies. In this regard, the Organisation for Economic Co-operation and Development (OECD, 2022) in North America, the difference between Canada (83%) and Mexico (52%) highlights disparities in financial oversight and accountability, which affect the efficiency and effectiveness of budgetary programmes. In Latin America and Asia, low FT in

countries such as Venezuela (23%), Nicaragua (28%), China (34%) and Vietnam (38%) has a negative impact on the management of public resources, increasing vulnerability to corruption and reducing the effectiveness of public service delivery (Morno-López *et al.*, 2022).

In Peru, Paez *et al.* (2023) reported that the level of FT in the public sector was assessed at 40%, categorised as low, revealing significant deficiencies in the management of public resources and in the interaction between the government and citizens, as they encountered considerable obstacles in accessing complete, timely and accurate financial data. At the same time, Bustillos-Gomez and Bazan-Rivera (2023) revealed that oversight institutions were characterised by limited independence and a lack of the resources necessary to carry out their work effectively. The poor enforcement of sanctions for non-compliance with transparency rules further aggravated the situation, as no effective corrective measures were put in place to address the irregularities detected. Peru ranked 105th out of 180 countries in Transparency International's 2022 Corruption Perceptions Index, as it was shown that funds were not allocated efficiently and were not always used for their intended purposes, compromising the effectiveness of budget programmes and the quality of services provided to citizens (Transparency International, 2023).

Apaza *et al.* (2022) reveal how deficiencies in the efficient allocation of budgetary resources have motivated citizens to demand that local authorities disclose detailed information about these processes; however, despite these requests, the relevant data has not yet been made public on the transparency portal of the corresponding entity. The theoretical justification for this research addressed the need to expand knowledge about the influence of FT on the efficiency of municipal budget programmes. In terms of practical justification, the research aimed to provide a detailed assessment of the current situation in the public sector, identifying specific areas for improvement. The results are expected to inform the formulation of more effective policies and practices, optimising the allocation and management of resources in the budget programmes in question.

From a social perspective, the study addressed programmes that had a direct impact on the well-being and safety of the local population. By focusing on financial transparency, the research is expected to contribute to a more equitable distribution of resources, thereby improving crucial aspects such as nutrition, sanitation and public safety. Methodologically, the research provided a new way of investigating the issue at hand, such as the development of a new instrument; this will facilitate a clear understanding of how FT affects the effectiveness of budgetary programmes; by conducting citizen surveys, it is hoped to collect specific data and relevant opinions, establishing a firm basis for further analysis and interpretation of the results; This will also allow for comparison and contrast of the local situation with existing theoretical frameworks, providing a comprehensive and detailed view of the subject under study. The overall objective was to determine whether FT is related to budgetary programmes in the public sector.

1. Literature Review

Tika *et al.* (2023) found that leverage has a positive association with financial sustainability; contrary to initial hypotheses, regional autonomy did not affect budget management transparency or financial sustainability. Krah and Mertens (2023) achieved a $Rho=0.845$ as well as a greater willingness to pay taxes and levies; despite these positive results, the study found that both the level of FT and trust are currently low in Ghana's local governance systems; the study suggests that improving FT is vital to building trust and encouraging citizens to pay taxes and levies.

Saelawong *et al.* (2023) highlight the effectiveness of the CoST initiative in strengthening public procurement transparency in Thailand. They recommend expanding the scope of CoST, improving digital interfaces for public participation, and the need for comprehensive training and cooperation among stakeholders to align more closely with CoST standards and mitigate associated risks. Bronic *et al.* (2022) demonstrated that with increased public spending and potential deficits, particularly in less economically developed regions, BT plays an essential role in limiting political budget cycles. Cornejo and Quilia (2024) identified several shortcomings, such as the absence of socio-economic analysis in 84% of cases, inefficiencies in spending capacity and quality in 69% of cases, poor resource allocation and budget deviations in 58% of cases, and inaccurate cost estimates in 71% of cases.

Cahuana (2024) showed a strong association between the variables, given that they obtained $Rho=0.878$ and $p=0.000$, suggesting that deficiencies in budget management contribute to infrastructure deficiencies. Aquino (2024) revealed that the main reasons mentioned were deficiencies in financial planning and analysis, as well as in fund control, coupled with failures in budget monitoring and regulation. Calle (2022) found that the intensity is moderate, indicating opportunities for improvement in the way the municipality promotes transparency and facilitates citizens' access to information and services in a clear and meaningful way. Silva (2021) indicated that strengthening e-government could improve transparency and access to information in the institution; the conclusion indicates that strengthening e-government could improve transparency and access to information in the institution.

The theory considered for financial transfer was Skocpol's (1979) Historical Neo-Institutionalism theory, as it highlights the importance of institutions and historical trajectory in shaping organisational behaviour and public policies, and suggests that current public sector rules, regulations and practices are influenced by their historical development; This implies that improving FT requires a deep understanding of institutional traditions and an approach to reform that is sensitive to the specific historical and cultural context, thus promoting a more informed and tailored approach to the implementation of changes in transparency policies. García (2023) defines FT as the quality and degree to which public entities disclose information related to their financial management in a clear, accurate and accessible manner.

In this regard, various researchers Natision *et al.* (2022); Karina *et al.* (2023) pointed out that this transparency is based on three key dimensions: historical and institutional context, rules and regulations, and organisational culture and practices. Regulatory and regulatory frameworks are the set of laws, rules, regulations, and guidelines that establish the criteria and requirements for the disclosure and presentation of financial information by public entities, as they encompass the legal framework that defines the rules of transparency and accountability, and the way in which these standards are applied and enforced in institutions (Espinal-Carrillo and Toaza-Tipantasi, 2024; Valero and Cerdá, 2020; Rodríguez-Martín *et al.*, 2020).

Historical and institutional content focuses on the norms, values, beliefs, and traditions that influence the behaviour and practices of organisations and individuals in the context of FT (Espinal-Carrillo and Toaza-Tipantasi, 2024; Valero and Cerdá, 2020). Organisational practices encompass the specific actions, methods and processes that entities use to collect, manage, disclose and communicate financial information, because it focuses on the practical application of FT through accounting systems, audits, financial reports and other tools and techniques (Valero and Cerdá, 2020; Rodríguez-Martín *et al.*, 2020).

For budgetary programmes (PP), Buchanan and Tullock's (1965) public choice theory has been considered, given that it examines governmental and political decisions through the prism of economics and provides an analytical framework for assessing how the self-interest of politicians, bureaucrats and citizens influences the formulation and implementation of public policies, including budgetary programmes (Vaziri *et al.*, 2023; López *et al.*, 2023). It also emphasises the importance of aligning the incentives of different actors, promoting participation and transparency in the budgetary process, and seeking efficiency in the allocation and use of public resources (Farroñan *et al.*, 2023; Mego *et al.*, 2023).

This approach seeks not only to optimise the results of specific budgetary programmes, but also to strengthen democracy through more participatory and accountable management of collective resources (Vásquez *et al.*, 2023). Budget programmes in Peru are programming units that coordinate actions aimed at providing products to achieve institutional strategic results or objectives (Castilla, 2023).

Budget programmes such as coordinated nutrition, strengthening municipal management for the provision of basic sanitation services and citizen security are concrete examples of how Peru applies the concept of results-based budgeting (Castilla, 2023). These programmes focus on achieving strategic objectives with a direct impact on citizens' quality of life, ranging from nutrition and sanitation to security, demonstrating the diversity and breadth of the public management strategy to direct public resources towards concrete and measurable results (Muñoz *et al.*, 2023; Borjas-Aguilar *et al.*, 2022).

The Articulated Nutrition Programme (PAN), established in 2008, ranks among the top five budgetary programmes implemented with a specific focus on child-oriented initiatives; its central objective is to reduce the prevalence of chronic malnutrition in children under five, taking into account its negative impact on cognitive development and future employment opportunities, which contributes to the intergenerational perpetuation of poverty and extreme poverty (Castilla, 2023; Bazalar, 2023). The Budget Programme for Strengthening Municipal Management for the Provision of Basic Sanitation Services focuses on ensuring efficiency, sustainability and quality in the provision of sanitation services (Castilla, 2023; Maguiña, 2022).

The public safety budget programme focuses on reducing crimes and offences that affect public safety. this budget programme is identified with code 0030 and is part of the Peruvian government's efforts to improve public safety through a comprehensive strategy that encompasses various actions and measures aimed at preventing crime, improving the effectiveness of security forces and promoting community participation in crime prevention (Castilla, 2023; Laureano, 2023). Hypothesis H1: FT is significantly related to public sector budget programmes; H0: FT is not significantly related to public sector budget programmes.

2. Materials and Methods

This study adopted a quantitative approach and employed a non-experimental, cross-sectional design with correlational - explanatory scope. This design was appropriate because the variables were observed in their natural

context, without manipulation, and data were collected at a single point in time to examine the relationships between FT and budget PM within the public sector. The analytical focus was placed on identifying systematic associations rather than establishing causal effects.

The target population consisted of 380 public officials involved in budget planning, execution, and monitoring processes. Given the manageable size of the population, a census sampling strategy was applied. After data screening procedures and the removal of incomplete responses, the final analytical sample comprised 380 valid observations. This sample size was considered adequate for non-parametric statistical techniques and exploratory structural modelling, which are robust in contexts with small to medium samples.

The independent variable, Financial Transparency, was operationalized through three dimensions: *regulatory and normative framework*, *historical and institutional context*, and *organizational practices*. The dependent variable, Budget PM, was measured using three programme-specific dimensions: *articulated nutrition programme*, *sanitation services programme*, and *citizen security programme*. All dimensions were assessed using five-point Likert-type scales ranging from 1 (*strongly disagree*) to 5 (*strongly agree*), which are commonly used in public governance and management research.

Data were collected with the aid of a structured questionnaire formulated specifically for the institutional environment of the study. The first version consisted of 41 items under the dimensions of financial transparency and management of budget programs. Ten experts were invited to assess the content validity of the scale based on their academic and professional experience. This panel consisted of a group of research professors, technical practitioners in public agencies, and experts in public administration. Experts rated each item on 4 axes: clarity, relevance, pertinence, and coherence. For this evaluation, a dichotomous rating scale was employed, 0 meaning that the item did not satisfy the criterion and 1 that it did.

Content validity was assessed by calculating Aiken's V . A minimum value of 0.70 was set as the criterion for keeping an item. The obtained coefficients were between 0.801 and 0.932; the content was considered valid. While all of the items were above the quantitative threshold for acceptance, qualitative comments from the panel of experts included that some of the items were ambiguous and had very limited theoretical consistency for five of the items. Consequently, two items from the independent variable and three from the dependent variable were discarded. Thus, the final questionnaire comprised 36 items.

The experts agreed that they were clear, coherent, relevant, and theoretically consistent with the constructs they were related to; thus, no modifications to the wording were made. The final questionnaire employed a five-point Likert-type scale with response options ranging between 1 (never) and 5 (always).

The questionnaire was administered directly to participants on a voluntary basis. Prior to data collection, respondents were informed about the objectives of the study and the exclusive academic use of the information. Anonymity and confidentiality were guaranteed, reducing potential response bias. All completed questionnaires were reviewed to ensure completeness before proceeding with statistical analysis.

Data analysis was conducted using SPSS and followed a sequential analytical strategy. First, descriptive statistics (mean, standard deviation, minimum, and maximum values) and internal consistency indicators were computed to assess data quality and measurement reliability.

Given the ordinal nature of the variables and the absence of distributional assumptions, Spearman's rank correlation coefficient was employed to examine bivariate associations among the constructs. These results were presented using a graphical correlation matrix and an integrated SEM-style figure, designed as an interpretive visual synthesis of the empirical relationships rather than as a confirmatory causal model.

To further explore the underlying structural relationship, an exploratory Partial Least Squares Structural Equation Model (PLS-SEM) was estimated using composite scores at the dimensional level. PLS-SEM was selected due to its suitability for exploratory analysis, its robustness with moderate sample sizes, and its ability to simultaneously assess measurement properties and structural relationships. Composite reliability, average variance extracted (AVE), and coefficients of determination (R^2) were calculated to evaluate the adequacy of the measurement and structural models.

The study adhered to fundamental ethical principles of scientific research, including voluntary participation, confidentiality, and responsible data management. No, personally identifiable or sensitive information was collected, and all results were reported in aggregate form to ensure participant anonymity and data integrity.

3. Research Results

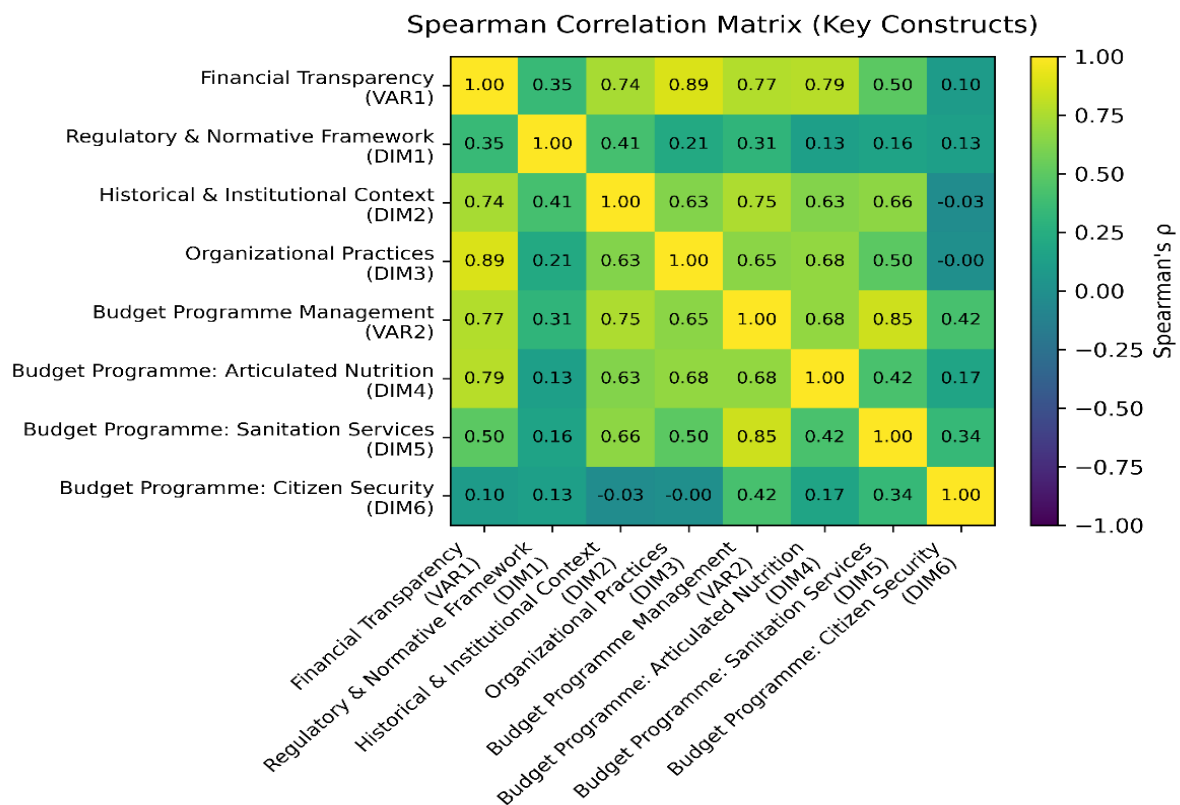
The Table 1 presents the descriptive statistics and internal consistency indicators for the main constructs analysed. The results show adequate variability across all measures and acceptable levels of internal reliability, supporting the robustness of the data and their suitability for subsequent correlational and structural analyses.

Table 1. Descriptive statistics and internal consistency of the study constructs

Construct	N	Mean	Std. Deviation	Min	Max	Cronbach's α
FT	380	3.87	0.62	2.40	5.00	0.85
RNF	380	3.54	0.58	2.20	4.80	0.78
HIC	380	3.92	0.64	2.60	5.00	0.82
OP	380	4.01	0.66	2.80	5.00	0.88
BPM	380	3.79	0.61	2.50	5.00	0.80
ANP	380	3.85	0.69	2.40	5.00	0.74
SSP	380	3.71	0.65	2.30	4.90	0.77
CSP	380	3.28	0.72	2.00	4.60	0.70

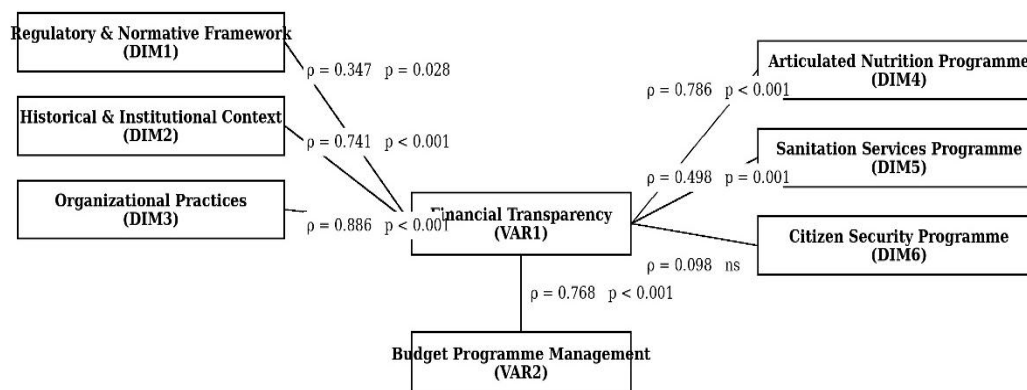
Note. N = 380. Mean and standard deviation are reported for each construct. Cronbach's alpha values indicate internal consistency reliability. All variables were measured using five-point Likert-type scales ranging from 1 (*strongly disagree*) to 5 (*strongly agree*).

Figure 1. Spearman correlation matrix of the study constructs.



The figure displays Spearman's rank correlation coefficients (ρ) among financial transparency, BPM, and their associated dimensions. Spearman's correlation was used due to the ordinal nature of Likert-type data. Color intensity reflects the magnitude of the correlations ($n = 380$).

Figure 2. Integrated SEM-style representation of FT and BPM.



The figure presents an integrated graphical synthesis of the relationships between FT and BPM, including institutional, organizational, and programme-level dimensions. The arrows report Spearman's rank correlation coefficients (ρ) and corresponding p-values. Non-significant paths (ns) indicate the absence of statistically meaningful associations at $\alpha = 0.05$. The SEM-style layout is intended as an interpretive visualization rather than a confirmatory causal model ($n = 380$).

Table 2. Measurement properties of the study constructs

Construct	Number of Items	Cronbach's α	Composite Reliability (CR)	Average Variance Extracted (AVE)
FT	15	0.85	0.92	0.79
BPM	21	0.80	0.79	0.56

Note. Cronbach's alpha (α), composite reliability (CR), and average variance extracted (AVE) were calculated using composite scores derived from the corresponding measurement items. CR values above 0.70 and AVE values above 0.50 indicate acceptable reliability and convergent validity.

4. Discussions

This study contributes to PA scholarship by empirically examining the relationship between FT and BPM, offering insights into how transparency operates within institutional and organizational settings. The strong association identified between FT and overall BPM ($\rho = 0.768$, $p < 0.001$) supports the argument that transparency constitutes a core institutional mechanism influencing public sector performance. The findings are consistent with prior research emphasizing the role of transparency in enhancing accountability and administrative effectiveness (Krah and Mertens, 2023). However, this study extends existing knowledge by demonstrating that transparency's influence is not uniform across institutional dimensions and policy domains. Instead, its effectiveness appears contingent upon organizational capacities and institutional legacies.

The strongest relationship was observed between FT and organizational practices ($\rho = 0.886$, $p < 0.001$), underscoring the centrality of administrative routines, internal controls, and managerial processes in shaping transparency outcomes. This finding aligns with institutional perspectives that emphasize the role of organizational behaviour and capacity in translating formal principles into practice (García, 2023; Valero and Cerdá, 2020). It suggests that transparency is most effective when embedded within organizational structures rather than imposed solely through external mandates. The strong association with the historical and institutional context ($\rho = 0.741$, $p < 0.001$) provides empirical support for historical neo-institutionalism (Skocpol, 1979), highlighting the path-dependent nature of administrative reform. This result indicates that transparency initiatives are shaped by pre-existing institutional arrangements and cultural norms, which influence both compliance and performance outcomes.

In contrast, the weaker association between FT and the regulatory framework ($\rho = 0.347$, $p = 0.028$) suggests that legal provisions alone are insufficient to ensure effective transparency. This finding resonates with PA research emphasizing the limits of rule-based reforms in the absence of administrative capacity and organizational commitment (Calle, 2022; Aquino, 2024). The analysis of specific budget programmes further illustrates the contingent nature of transparency effects. The strong relationship observed for the Articulated Nutrition Programme reflects the alignment between transparency and programme structures characterized by clear objectives and measurable outcomes. Conversely, the absence of a significant association with the citizen

security programme can be interpreted through public choice theory (Buchanan and Tullock, 1965), suggesting that political incentives and strategic considerations may override transparency mechanisms in certain policy areas.

However, these results must be interpreted with a number of limitations in mind. First, the cross-sectional nature of the study allowed for the assessment of financial transparency and budget management of the programs on a single occasion. For this reason, the analysis does not establish a temporal order between the predictor variables and the outcome variable, and the significance of the results cannot be easily interpreted. Although the observed correlations and the exploratory results based on PLS-SEM show some systematic relationships between the constructs, they should be interpreted with caution and from an associative perspective, rather than implying that financial transparency leads to better budgetary program management.

Second, the study took place in one administrative context. Although the census approach ensured a full representation of the target population at the specific institution studied and thus enhanced the representativeness of the findings for that institution, it does not guarantee that they may be generalized to other public organizations, levels of government, or areas of jurisdiction. Administrative environments can vary in terms of institution building, regulatory frameworks, organizational cultures, and financial administration.

Third, the constructs were assessed by means of a structured self-report questionnaire to the same respondents. Thus, the results may be influenced by perceptual differences, social desirability, or common method variance. Subsequent research should utilize longitudinal or comparative methods, incorporate multiple public organizations, and integrate survey data with administrative records, performance measures, or qualitative data. Such methodologies would also better facilitate exploration of temporal patterns, contextual variation, and the mechanisms through which financial transparency relates to budget program management.

The study, as a whole, advances PA research by demonstrating that financial transparency is systematically related to the management of budget programs and that the degree to which this occurs varies across agency, institutional, regulatory, and policy-specific dimensions of analysis. These results imply that transparency efforts may produce more uniform, predictable results in the bureaucracy when they are met with organizational capacity, good internal practices, and institutional support. Yet, these interpretations are constrained to the scope and design of the current study and should not be inferred as causal effects. Additional longitudinal, multi-institutional studies are needed to shed light on whether the evolution of financial transparency leads to, and contributes to, a transformed management of the public budget.

Conclusions and Further Research

This study examined the relationship between FT and BPM within the public sector, adopting an institutional and organizational perspective. The findings provide consistent empirical evidence that FT is strongly associated with improved BPM, thereby confirming the central role of transparency as a governance mechanism rather than a purely procedural or normative requirement.

One of the main conclusions is that the influence of FT is primarily mediated through organizational practices. The strong association observed between transparency and organizational routines highlights that transparency becomes effective when it is embedded in internal administrative processes, such as accounting systems, reporting practices, audits, and managerial controls. This result reinforces core arguments in PA theory, which emphasize that institutional performance depends less on formal rules and more on how organizations operationalize those rules in practice.

A second key conclusion concerns the role of the historical and institutional context. The findings confirm that transparency is deeply shaped by institutional trajectories and administrative cultures, consistent with historical neo-institutionalism. This suggests that transparency reforms are inherently path-dependent and that their effectiveness depends on alignment with existing institutional arrangements. Consequently, policy reforms aimed at strengthening transparency should be context-sensitive and grounded in an understanding of historical governance patterns.

In contrast, the regulatory and normative framework, while statistically significant, exhibited a comparatively weaker association with financial transparency. This indicates that legal provisions alone are insufficient to ensure effective transparency or improved budget management. From a PA perspective, this finding underscores the limits of rule-based reforms and highlights the importance of administrative capacity, enforcement mechanisms, and organizational commitment.

The analysis of specific budget programmes revealed that the effects of FT are heterogeneous across policy domains. Transparency showed a strong association with social programmes characterized by clear objectives and measurable outcomes, such as the articulated nutrition programme, and a moderate association with basic sanitation services. Conversely, no significant association was found between transparency and the citizen security

programme, suggesting that in policy areas strongly influenced by political discretion, strategic considerations, and security imperatives, transparency alone may not translate into improved BPM. This finding aligns with public choice theory, which emphasizes the role of incentives and strategic behavior in public decision-making.

Overall, this study contributes to the PA literature by demonstrating that FT functions as an institutional mechanism whose effectiveness depends on organizational practices, institutional context, and policy domain characteristics. The findings imply that transparency reforms should be integrated with broader strategies aimed at strengthening administrative capacity and organizational learning, rather than being treated as isolated regulatory interventions.

Implications for Public Administration Practice

From a practical standpoint, the results suggest that public sector reforms should prioritize the institutionalization of transparency within organizational routines, including capacity-building in financial management, improvement of internal control systems, and professionalization of administrative staff. Additionally, policymakers should recognize that transparency initiatives must be adapted to the specific characteristics of each policy sector, particularly in areas where political incentives and discretion play a dominant role.

Directions for Future Research

To advance knowledge in PA and fiscal governance, future research should address the following avenues:

Table 3. Directions for future research in FT and PA

Research Focus	Suggested Research Question	Methodological Approach	Contribution to Public Administration
Organizational mechanisms of transparency	How do specific administrative routines mediate the relationship between FT and programme performance?	Qualitative case studies; mixed-methods designs	Deepens understanding of micro-level organizational processes
Institutional trajectories and reform outcomes	How do historical institutional legacies condition the effectiveness of transparency reforms over time?	Longitudinal institutional analysis; comparative historical methods	Extends neo-institutional theory in PA
Transparency and political discretion	Why does FT have limited effects in politically sensitive policy areas such as citizen security?	Comparative policy analysis; elite interviews	Integrates public choice theory with administrative studies
Administrative capacity and enforcement	How does administrative capacity moderate the impact of regulatory transparency frameworks?	Structural equation modelling; multilevel analysis	Clarifies the limits of rule-based governance reforms
Digital transparency and organizational learning	How do digital financial information systems influence transparency practices and learning within public organizations?	Survey-based studies; organizational network analysis	Links digital governance with administrative performance
Citizen outcomes and accountability	To what extent does FT translate into improved citizen trust and service outcomes?	Experimental designs; citizen surveys	Strengthens the accountability and legitimacy debate

Note. This table outlines potential avenues for future research derived from the study's findings and theoretical framework. The proposed directions are illustrative rather than exhaustive and are intended to guide subsequent empirical and theoretical work on FT and PA. The table does not report empirical results from the present study.

Declarations

Acknowledgments: The authors would like to thank the public officials who participated in the study on a voluntary basis and who made available the information needed for its elaboration. The authors also thank the public management and science research experts who supported the content validation of the research instrument by means of their technical and methodological reviews.

Credit Authorship Contribution Statement

Alex Lenin Guivin Guadalupe: Conceptualization, methodology, investigation, project administration, supervision, validation, writing-original draft, and writing-review and editing.

Jose Royner Diaz Diaz: Investigation, formal analysis, data curation, software, visualization, and writing-review and editing.

Rosario del Socorro Avellaneda Yajahuanca: Methodology, validation, investigation, supervisión, and writing-review and editing.

Victor Hugo Puican Rodriguez: Conceptualization, methodology, formal análisis, validation, visualization, writing-original draft and writing-review and editing.

Jaime Mundaca Araujo: Investigation, supervisión, validation, datacuration, and writing-review and editing.

Declaration of Competing Interest: The authors have no financial or personal interests to declare.

Declaration of Use of Generative AI and AI-assisted Technologies: While writing this manuscript, we have employed generative AI and AI-assisted technologies only for the purpose of editing language, enhancing clarity, and polishing academic writing for a few selected sections. All AI-generated content was then reviewed, verified, and edited by the authors. The authors take full responsibility for the accuracy, novelty, integrity, interpretation, and scientific matter of the final submitted manuscript.

References

- Alarcón, S. P., Vilchez, M. C., Rodríguez, V. H., Vargas, J. L., Camacho, F. M., & Rimapa, L. R. (2023). Strategic management and quality of service of public transportation companies from Bagua–Peru. *International Journal of Professional Business Review*, 8(5), e01762. <https://doi.org/10.26668/businessreview/2023.v8i5.1762>
- Alfaro, A., Pujapat, L., Llatas, E., Puican, V., & Vargas, J. (2023). Economic management and liquidity of a company listed on the Lima Stock Exchange (LSE). *Sapienza: International Journal of Interdisciplinary Studies*, 4(2), e23020. <https://doi.org/10.51798/sijis.v4i2.633>
- Andrade, D., Rosado, C., Becerra, D., López, R., Jurado, F., & Rodriguez, V. (2023). Internal control and procurement of goods and services in a Peruvian municipality. *Journal of Law and Sustainable Development*, 11(2), e707. <https://doi.org/10.55908/sdgs.v11i2.707>
- Apaza, B., Vela, J. P., Romero, I., & Carazas, R. (2022). Análisis del control de tesorería del SIAF-SP en la UGEL Nauta-Perú. *Revista Latinoamericana Ogmios*, 2(4), 135–150. <https://doi.org/10.53595/rlo.v2.i4.029>
- Aquino, A. (2024). *Gestión financiera y presupuestal durante la pandemia y su incidencia en el cumplimiento de las metas presupuestales de la Municipalidad Provincial de Grau, Apurímac, 2020–2021* (Tesis de pregrado, Universidad Nacional de San Antonio Abad del Cusco). https://repositorio.unsaac.edu.pe/bitstream/handle/20.500.12918/8575/253T20240189_TC.pdf?sequence=1&isAllowed=y
- Bazalar, G. (2023). *La ejecución presupuestaria y su incidencia en el logro del indicador de resultado del Programa Presupuestal Articulado Nutricional* (Tesis de maestría, Universidad Nacional Mayor de San Marcos). https://cybertesis.unmsm.edu.pe/bitstream/handle/20.500.12672/20420/Bazalar_og.pdf?sequence=1&isAllowed=y
- Bhcanan, J., & Tullick, G. (1965). *The calculus of consent: Logical foundations of constitutional democracy*. University of Michigan Press.
- Borjas-Aguilar, S., Esteban-Manrique, P., Luna-Muñoz, C., Chanduvi-Puicón, W., & De La Cruz-Vargas, J. (2022). Factores asociados al conocimiento y medidas preventivas de mordedura de *Loxosceles laeta* en la población de la Encuesta Nacional de Programas Presupuestales (ENAPRES) en el Perú 2017–2019. *Revista Chilena de Infectología*, 39(5), 565–572. <https://doi.org/10.4067/S0716-10182022000500565>
- Bronić, M., Stanić, B., & Prijaković, S. (2022). The effects of budget transparency on the budget balances and expenditures of Croatian local governments. *South East European Journal of Economics and Business*, 17(1), 111–124. <https://doi.org/10.2478/jeb-2022-0008>
- Bustillos-Gomez, M., & Bazan-Rivera, J. (2023). Corrupción del sector público y crecimiento económico en el Perú. *Gaceta Científica*, 9(1), 23–27. <https://doi.org/10.46794/gacien.9.1.1865>
- Cahuana, N. (2024). *La ejecución presupuestal y su influencia en el cumplimiento de metas en los proyectos de mejoramiento de la Municipalidad Distrital de Calapuja Puno 2021–2022* [Tesis de pregrado, Universidad José Carlos Mariátegui]. https://repositorio.ujcm.edu.pe/bitstream/handle/20.500.12819/2345/Nivia_tesis_titulo_2024.pdf?sequence=1&isAllowed=y

- Calle, C. (2022). *Gobierno abierto y transparencia en la Municipalidad Distrital de Nueva Cajamarca, 2022* [Tesis de maestría, Universidad César Vallejo]. https://repositorio.ucv.edu.pe/bitstream/handle/20.500.12692/100475/Calle_PCX-SD.pdf?sequence=4&isAllowed=y
- Cardozo, A., Minga, J., Akintui, J., & Puican, V. (2023). Corporate indebtedness and profitability of a private school listed on the Lima Stock Exchange (LSE). *Sapienza: International Journal of Interdisciplinary Studies*, 4(1), e23001. <https://doi.org/10.51798/sijis.v4i1.597>
- Castilla, J. (2023). *Ejecución de dos programas presupuestales en el marco del presupuesto por resultados, período 2012–2021* [Tesis de pregrado, Universidad Señor de Sipán]. <https://repositorio.uss.edu.pe/bitstream/handle/20.500.12802/10764/Castilla%20Barraza%2c%20Jaime%20Gabriel.pdf?sequence=1&isAllowed=y>
- Cornejo, G., & Quilia, J. (2024). Auditoría financiera al Programa Social Vaso de Leche de una Municipalidad Provincial de Moquegua en el Perú. *REVISTA INVECO*, 4(1), 1–22. <https://revistainvecom.org/index.php/invecom/article/view/2271/227>
- Delgado, F., Malca, A., Rivera, S., Rodriguez, V., Espinoza, J., Ramirez, F., & Navarro, L. (2023). Effects of marketing strategies on the brand positioning of a tourist hotel, Bagua–Peru. *Journal of Law and Sustainable Development*, 11(7), e491. <https://doi.org/10.55908/sdgs.v11i7.491>
- Espinal-Carrillo, E., & Toaza-Tipantasig, S. (2024). Integración de la contabilidad gubernamental y planificación presupuestaria: Eficiencia y transparencia en la gestión financiera. *Metropolitana de Ciencias Aplicadas*, 7(51), 1–11. <https://www.remca.umet.edu.ec/index.php/REMCA/article/view/795/798>
- Farroñan, R., Mego, M., Vásquez, E., & Rodriguez, V. (2023). Management by results in public works and its relation to the quality of life of the population of the Department of Amazonas. *Journal of Law and Sustainable Development*, 11(2), e645. <https://doi.org/10.55908/sdgs.v11i2.645>
- Fondo Monetario Internacional. (2023). *¿Por qué es importante la transparencia?* <https://www.imf.org/es/About/Factsheets/Sheets/2023/Transparency-at-the-imf>
- García, S. (2023). *Acceso a la información financiera protegida por el secreto bancario y transparencia financiera del estado peruano* [Tesis doctoral, Universidad San Ignacio de Loyola]. <https://repositorio.usil.edu.pe/server/api/core/bitstreams/bc3aa711-63b2-46f6-8ce1-2e87afa8dc9c/content>
- Gómez, J., & Chaparro, A. (2022). La convivencia en el contexto de pandemia: Experiencia de docentes de secundaria. *Sinéctica*, (57), e1276. [https://doi.org/10.31391/S2007-7033\(2021\)0057-016](https://doi.org/10.31391/S2007-7033(2021)0057-016)
- Izquierdo, I., Santos, J., Rodriguez, V., Espinoza, J., Delgado, F., & Navarro, L. (2023). Intercultural education and student climate in the Faculty of Organizational Management, UNIFSL-BAGUA. *Journal of Law and Sustainable Development*, 11(2), e641. <https://doi.org/10.55908/sdgs.v11i2.641>
- Karina, A., Nur, M., Molina, M., Digdowniseiso, K., & Saputra, J. (2023). A review of internal control and accountability of regional financial management literature. *Global Journal of Business, Economics & Social Development*, 1(2), 101–107. <https://doi.org/10.56225/gjbesd.v1i2.13>
- Krah, R., & Mertens, G. (2023). Financial transparency, trust and willingness to pay in local governments of sub-Saharan Africa. *Journal of Public Budgeting, Accounting and Financial Management*, 35(6), 100–120. <https://doi.org/10.1108/JPBAFM-06-2022-0110>
- Laureano, G. (2023). *Limitaciones del Programa Presupuestal 0030 en robo y hurto de celulares en la Provincia de Trujillo, 2013–2019* [Tesis de pregrado, Universidad Nacional de Trujillo]. <https://dspace.unitru.edu.pe/server/api/core/bitstreams/467f6e94-3cff-41e9-8892-dc4239747035/content>
- López, A., Romero-Ramos, L., Flórez-Parra, J., & López-Pérez, M. (2023). External control of gender budget implementation: Experience of the Audit Office of Andalusia. *Public Money & Management*, 43(6), 559–566. <https://doi.org/10.1080/09540962.2023.2185416>
- Maguiña, M. (2022). *Gestión municipal y prestación de los servicios de saneamiento rural en los gobiernos locales de la provincia de Carhuaz, Ancash, 2022* [Tesis de maestría, Universidad César Vallejo]. <https://repositorio.ucv.edu.pe/handle/20.500.12692/98794>

- Mego, M., Farroñan, R., Vásquez, E., & Rodriguez, V. (2023). New e-government strategies in Peruvian universities. *Journal of Law and Sustainable Development*, 11(2), e703. <https://doi.org/10.55908/sdgs.v11i2.703>
- Morno-López, A., Porporato, M., & Maharaj, G. (2022). Transparency and corruption: Role of habitus in disputes for power. *Revista de Ciencias Sociales*, 38(1), 1–19. https://ri.conicet.gov.ar/bitstream/handle/11336/215120/CONICET_Digital_Nro.23ed6afc-dde2-42c8-bcb9-bef0d68b710c_B.pdf?sequence=2&isAllowed=y
- Muñoz, C., Salinas, A., Chávez, P., & Gonzales, J. (2023). Calidad del gasto del Programa Salud Materno Neonatal. *Revista de Climatología*, 23(Especial), 1–9. <https://doi.org/10.59427/rcli/2023/v23cs.472-480>
- Natison, A., Esien, E. B., Harjo, D., Agoestyowati, R., & Lestari, P. A. (2022). The effect of public accountability and transparency on state financial management mechanism: A quantitative method analysis. *Ilomata International Journal of Social Science*, 3(1), 97–116. <https://doi.org/10.52728/ijss.v3i1.433>
- OECD. (2022). *Transparencia fiscal en América Latina 2022*. <https://www.oecd.org/tax/transparency/documents/Transparencia-Fiscal-en-America-Latina-2022.pdf>
- Páez, A., Ibarra, C., Ríos, F., & Rodriguez, D. (2023). Evolución de la noción de transparencia y rendición de cuentas en el sector público. *Justicia*, 28(44), 183–196. <https://doi.org/10.17081/just.28.44.6974>
- Ramos, C. (2023). La investigación básica como propuesta de línea de investigación en psicología. *Revista de Investigación Psicológica*, (30), 153–163. <https://doi.org/10.53287/wrtc9638pi23r>
- Rodriguez, V., Morales, A., Navarro, L., Rosado, C., Espinoza, L., & Hrnandez, O. (2023). Pedagogical leadership in the educational management of Peruvian educational institutions. *International Journal of Professional Business Review*, 8(4), e01548. <https://doi.org/10.26668/businessreview/2023.v8i4.1548>
- Rodríguez-Martín, A., Palomo-Zurdo, R., & González-Sánchez, F. (2020). Transparencia y economía circular: Análisis y valoración de la gestión municipal de los residuos sólidos urbanos. *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, 99, 233–272. <https://doi.org/10.7203/CIRIEC-E.99.16011>
- Rojas, S., Carrasco, M., Rodriguez, V., Espinoza, J., Delgado, F., & Navarro, L. (2023). Strategic management and quality of service of public transportation companies from Bagua–Peru. *Journal of Law and Sustainable Development*, 11(2), e638. <https://doi.org/10.55908/sdgs.v11i2.638>
- Romero, H., Real, J., Ordoñez, J., Gavidia, G., & Saldarriaga, G. (2021). *Metodología de la investigación* (1.ª ed.). Edicumbre Editorial Corporativa. https://acvenisproh.com/libros/index.php/Libros_categoria_Academico/article/view/22/29
- Saelawong, T., Yomnak, T., & Chaiwat, T. (2024). Transparency and budget savings in public procurement: Evidence from Thailand's Infrastructure Transparency Initiative (CoST). *Journal of Financial Crime*, 31(6), 1407–1419. <https://doi.org/10.1108/JFC-10-2023-0282>
- Silva, D. (2021). *Gobierno electrónico y transparencia en la Municipalidad Distrital de La Victoria* [Tesis de maestría, Universidad César Vallejo]. https://repositorio.ucv.edu.pe/bitstream/handle/20.500.12692/53126/Silva_MDO-SD.pdf?sequence=1&isAllowed=y
- Skocpol, T. (1979). *States and social revolutions: A comparative analysis of France, Russia and China*. Cambridge University Press.
- Tika, T., Nugraha, D., & Nyoman, A. (2023). Determinants of budget transparency toward financial sustainability. *Russian Journal of Agricultural and Socio-Economic Sciences*, 139(7), 98–113. <https://doi.org/10.18551/rjoas.2023-07.11>
- Transparency International. (2023). *¿Cómo se medía su país en el índice de percepción de corrupción 2023?* <https://www.transparency.org/en/>
- Valero, J., & Cerdá, J. (2020). Transparencia, acceso y reutilización de la información ante la transformación digital del sector público: Enseñanzas y desafíos en tiempos del COVID-19. *EUNOMÍA. Revista en Cultura de la Legalidad*, (19), 103–126. <https://doi.org/10.20318/eunomia.2020.5705>

- Vásquez. (2020). *Metodología de la investigación*. Unidad Académica de Estudios Generales. <https://www.slideshare.net/slideshow/vasquez-rodriguez-w-a-2020-metodologia-de-la-investigacion-manual-del-estudiante-universidad-de-san-martin-de-porres-pdf/278501303>
- Vásquez, E., Farroñan, R., Mego, M., & Rodriguez, V. (2023). Management to promote participatory budgeting in the closing of gaps in basic public services in the Provincial Condorcanqui–Amazonas Department. *Journal of Law and Sustainable Development*, 11(2), e506. <https://doi.org/10.55908/sdqs.v11i2.506>
- Vaziri, J., Farid, D., Nazemi, M., Hosseini, S., & Shalaei, M. (2023). A time-varying stock portfolio selection model based on optimized PSO-BiLSTM and multi-objective mathematical programming under budget constraints. *Neural Computing and Applications*, 35, 18445–18470. <https://doi.org/10.1007/s00521-023-08669-9>
- Vizcaino, P., Cedeño, R., & Maldonado, I. (2023). Metodología de la investigación científica: Guía práctica. *Ciencia Latina Revista Científica Multidisciplinar*, 7(4), 9723–9762. https://doi.org/10.37811/cl_rcm.v7i4.7658