

ORIGINAL ARTICLE

Contracting amounting to less than or equal to 8 tax units (UIT) and its impact on the Municipal Management of Chorrillos

ABSTRACT

The paper aimed to determine the impact of contracting up to 8 UIT on the municipal management of the Chorrillos district during 2022, using a quantitative non-experimental, correlational, and cross-sectional design approach. The sample, selected by convenience, made up of 70 collaborators from various organic units and hierarchical levels involved: Logistics Sub-Management (22), Accounting Sub-Management (18), Treasury Sub-Management (15), Administration and Finance Management (10), and Institutional Control Body (5). The survey technique was applied, and a structured questionnaire with 25 questions on a Likert scale was used as an instrument for data collection. The content validity of the instrument was subject to the judgment of three experts, complemented by the construct validity through Bartlett's and Kaiser-Meyer-Olkin's sphericity factor analysis, obtaining optimal results. Furthermore, reliability was confirmed using Cronbach's alpha test ($\alpha=0.844$), which indicates high internal consistency. Hypotheses were tested using Spearman's correlation, finding a positive and strong $Rho = 0.759$, $p < 0.05$ between the variables. The results demonstrate that this type of contract has a direct impact on municipal management in Chorrillos, as evidenced by budget execution and internal control. Furthermore, the need to implement an internal policy to optimize the process of these contracts is highlighted, along with other mechanisms, such as the creation of an internal control committee and the delegation of functions, in order to improve institutional efficiency and its public perception.

Keywords: 8 UIT contracts; municipal management; public procurement.

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INTRODUCTION

Procurement is a fundamental tool of public management, designed to meet the needs for goods, services, and works requested by a population whose demands are evolving and becoming increasingly complex. This process significantly impacts the economy, quality of life, and the functioning of the State (Flores Ramos, 2019). However, it not only seeks to cover basic needs but also to achieve the State's strategic objectives. In this regard, Bosio *et al.* (2020) noted that in 2018, global public procurement amounted to \$11 trillion, representing 12% of global GDP.

To ensure its proper execution, the State Procurement Act (LCE, by its initials in Spanish) in Peru regulates this area, incorporating criteria for environmental and social protection, as well as for human development (Quispe Castro, 2024). Furthermore, the recent Public Procurement General Act 32069, approved in 2024—still pending entry into force—introduces the principle of value for money as a standard for evaluating the quality of contracts (Ginés Pflugfelder, 2017). This principle responds to the tendency of public managers to prioritize the formality of procedures over the generation of public value (Casaretto Ibáñez & Vera Tudela, 2022).

At the municipal level, procurement is also key to ensuring local well-being and development, aligning with Sustainable Development Goal (SDG) 8, which promotes improved municipal management through the optimization of public procurement. Although municipalities are limited to managing resources within their jurisdiction, they are responsible for providing public services and fostering local development, supported by their autonomy under Organic Act of Municipalities 27972 (Pichilingue & Salcedo, 2017).

The 2022 Annual Report of the Chorrillos District Municipality (MDCH, 2023) describes its objective as “a modern, touristic, orderly, clean district, with a permanent urban development that allows citizens to have a city that provides them with economic and social security and well-being to carry out their activities” (p. 11). In this regard, the operational and strategic plans that generate tangible results reflect

effective management (Ruiz Gutiérrez, 2022). In this context, Altamirano Nolasco and Tacza Tacza (2024) suggest that greater efficiency in public management improves compliance with contracts of less than or equal to 8 UIT in the Provincial Municipality of Chupaca. Similarly, Llano Anara (2024) confirms this in the case of the District Municipality of San Antonio in 2024.

Within this framework, contracts for amounts up to 8 UIT constitute non-competitive acquisitions, exempt from the LCE, which allows for the streamlining of the purchase of low-value goods and services (Miranda Barrón, 2021). However, the selection of the supplier is not based on competition, but on the internal criteria of each entity, although there are cross-cutting requirements, such as being registered in the Registro Nacional de Proveedores (RNP, by its initials in Spanish)—in some cases—and not being barred from contracting with the State (Benavides Pontet, 2020). This type of contracting represents a high risk of corruption and functional misconduct. In fact, the Corruption and Functional Misconduct Risk Index places the MDCH in third place in Metropolitan Lima, with 87% corruption and 71% functional misconduct during the 2022-2024 period (Contraloría General de la República [CGR], 2024b).

In Chorrillos, various deficiencies have been identified specifically in contracts worth less than or equal to 8 UITs, such as the inclusion of unscheduled goods or services, failure to update the Institutional Operating Plan (IOP), and errors or inaccuracies in the Terms of Reference (ToR) or Technical Specifications (TS), problems similar to those identified by Gamarra Chipana and Quilca Castro (2024) in the Chilca District Municipality. In the market inquiry phase, irregularities such as repeated invitations to the same suppliers were observed. Likewise, in the issuance and notification of orders, computer system failures, as well as errors in amounts and units, have been detected. During the compliance phase, inconsistencies persist in the physical characteristics of the requested goods, incomplete documentation, delays in the communication of penalties, and errors in payment vouchers, which affect the timely and efficient execution of public spending.

Another critical aspect is the existence of suppliers whose total purchase or service orders exceeded the limit of 8 UIT in a single fiscal year, which indicates recurring contracts with the same supplier and installment plan. Furthermore, suppliers without a valid Registro Nacional de Proveedores (RNP) or with legal impediments to contracting with the State have been identified.

In 2022, the limit for these contracts was temporarily extended to 9 UIT between July 19 and December 31 (Decreto de Urgencia n.º 016-2022), which increased the percentage of these acquisitions formalized through purchase or service orders, reaching its historical maximum with an amount of S/18,582 million (CGR, 2023a). According to *Reporte Técnico n.º 001-2023 -CG/OBANT*, Provincial and district municipalities (52.8 %) are the ones that most resort to this type of contracting, followed by the national government (28.3 %) and regional governments (18.9 %) (CGR, 2023c).

For that same year, the MDCH issued 772 purchase orders and 10,709 service orders, but failed to register them in the Sistema Electrónico de Contrataciones del Estado (SEACE), according to *Informe de Acción de Control Posterior No. 26307-2022 -CG/DEN-AOP* (CGR, 2022a). This omission has made it difficult to accurately determine the contracted amounts, which is a situation similar to that evidenced in El Agustino and in regions such as Apurímac and Ucayali. Similarly, Araca Ccamapaza *et al.* (2022) identified that, in the Provincial Municipality of Yunguyo, the lack of publicity for contracts up to 8 UIT and the limited access to public information affect transparency and allow the persistence of practices such as abuse of power. In this context, Benmohamed *et al.* (2024) argue that State entities, as the main sources of data, must promote social value through transparency, accountability and collaboration, in order to improve services, create innovative policies and encourage communication (Comet Herrera & Eyzaguirre, 2024).

While there are various types of contracting, their relationship with budget execution is widespread. In the case of contracts exceeding 8 UIT, that is, those subject to selection processes, De la Cruz Alanya and Matta de la O (2023)

identified their link in the District Municipality of Pichanaqui in 2021. This is because these processes involve more structured planning, with procedures and formalities that regulate the programming and use of allocated resources, generally with higher amounts, which directly impacts the pace and compliance of public spending.

On the other hand, Añamuro Villafuerte (2021) showed the relationship between contracts less than or equal to 8 UIT and administrative management in the Public Ministry in 2020. However, this ease of execution entails risks such as the fragmentation of spending, which can compromise efficiency and transparency in public administration. Blaz Correa and Camones Ronda (2023) demonstrated that the principles of transparency and efficiency favor improvements in the execution of these contracts in the Metropolitan Municipality of Lima, by optimizing the allocation and use of public resources. Similarly, Colana Robles (2023) showed that, in the Pasto Grande Regional Special Project in 2020, acquisitions of up to 8 UIT contributed to efficient administrative management, facilitating adequate handling of physical, human, and financial resources.

Peru's performance in terms of economic management and resource administration is a cause for concern, ranking 54 out of 63 countries in the global competitiveness ranking (Marquina *et al.* 2022). This problem is reflected in citizen perception, since only 21.4 % of the adult population considers the management of regional governments to be good or very good (Instituto Peruano de Economía [IPE], 2022). In 2022, Peru achieved a budget execution level of 71.4 % at the national level, with different percentages: the central government (94.6 %), regional governments (81.76 %), and local governments (71.9 %). However, the MDCH executed only 68.7 % of its budget, a percentage lower than that of other nearby tourist districts, such as Barranco, with 83.9 % and Miraflores, with 80.6 % (Ministerio de Economía y Finanzas [MEF], 2023), which demonstrates limitations in spending efficiency.

In this context, Vasquez Sánchez (2021) demonstrated that the public procurement process is related to budget execution in the

municipalities of Huallaga and Bellavista during the period 2017-2018, highlighting the importance of using resources efficiently, avoiding waste, and improving the quality of spending and public services. Patiño Sari and Toaza Tivantasig (2023) argue that the decisions of municipal officials and authorities are not always aligned with institutional objectives, which affects budget management. Likewise, Pompilio Aguilar Miranda (2016) pointed out that municipalities are often considered institutions with structural deficiencies.

Specifically, Aguilar Roncal (2019) found that municipal management had a limited impact on human development in several districts of Cajamarca between 2008 and 2015, suggesting that factors such as spending by other levels of government or private investment could have a greater impact. Furthermore, the lack of control and management in contracting can cause delays and difficulties, affecting quality and efficiency, as observed in Provías Descentralizado (Chafloque Ballena, 2021).

Although Peru's public management model is oriented towards modernization and continuous improvement, within the framework of the Política Nacional de Modernización de la Gestión Pública, there is a need to adapt contractual and management practices to improve administration and coordination (Picaso, 2017). According to Ángel *et al.* (2020), this evolution implies continuously adjusting the State and its institutions. Their theoretical approach is based on Nueva Gestión Pública (NPM), focusing on results-based planning and financial management, as well as on the governance model for a more collaborative interaction between the State and other public and private actors, founded on principles of transparency and equity (Aguilar Benítez and Monforte García, 2018). The Red Interamericana de Compras Gubernamentales (2015) maintains that, to achieve quality in public contracting, it is necessary to strike a balance between efficiency, effectiveness, and economy, which implies carrying out cost-benefit analyses and assessing the associated risks.

The ongoing task of improving the performance of public entities remains, considering that Peru is the only country in Latin America with a local government composed of provinces,

districts, and associations, which generates disparities in its management due to the available resources and technical capabilities. Makki and El Zein (2021) propose that change management, as an effort planned and managed by senior management, can be an effective solution for increasing organizational effectiveness.

The Reglamento de Organización y Funciones (ROF) approved by Ordenanza Municipal No. 413-2021-MDCH designates Logistics Sub-Management as responsible for the programming, organization, execution, and control of the processes of the administrative supply system, including contracts of less than or equal to 8 UIT (MDCH, 2021). However, the MDCH does not have a specific directive for this type of contract, according to *Informe de Orientación de Oficio No. 004-2023-OCI/2154-SOO* (CGR, 2023a). In the case of the La Molina district, its internal directive does not clearly regulate the procedure for contracting up to 8 UIT.

According to the relationship of reports from control services, eleven district municipalities and five provincial municipalities lack internal directives or regulations (CGR, 2024a), which generates a regulatory vacuum and a potential risk to the transparency and efficiency of public management. Barrientos Ricra *et al.* (2023) demonstrated that the implementation of mechanisms for purchases under 8 UIT improved purchasing management in a national television station.

Logistics management is related to contracts up to 8 UIT; in the District Municipality of Acobambilla in 2022, it was shown to favor the optimization of these contracts (Arizapana Renojo, 2024). Similarly, in the District Municipality of Asillo during the period January-June 2023, it was observed that the correct planning and execution of the logistics processes had a positive influence (Chura Paccori, 2023).

In this regard, Sayas Orocaja (2022) concluded that the excessive flexibility of the rules in contracts up to 8 UIT slows them down, making them ineffective and inefficient (He *et al.*, 2023). Administrative disorder, fragmentation, lack of transparency, and absence of competition are direct effects of deregulation and its denaturalization. Furthermore, Aponte Ríos *et al.* (2023)

identified problems such as the incapacity of logistics operators and acts of corruption. Risk management involves identifying, understanding, evaluating and dealing with events that may negatively impact the objectives of the procedure (Araújo Soares *et al. to.*, 2022).

Concretely, Servicio de Control Específico a Hechos con Presunta Irregularidad No. 012-2022-2-2154 (CGR, 2022b) warned about the fragmentation in the acquisition of spare parts and accessories for the vehicle fleet of the District Municipality of Chorrillos (MDCH) through contracts of up to 8 UIT. These acquisitions, whose characteristics, object and public purpose were the same, avoided the realization of a selection process, which resulted in the direct contracting with two suppliers for an amount of S/2,109,201.77.

Jara Íñiguez and Cedeño Alcívar (2019) state that this type of contracting often lacks adequate control and effective internal supervision; however, Chávez Chávez (2018) considers that the Organismo Supervisor de las Contrataciones del Estado (OSCE) can prevent fragmentation. This statement is confirmed by the results of Ponce de León Accostupa (2024) and Salgado Oleas (2022), who found that greater supervision and internal control contribute to the efficiency of these contracts in various institutions, such as Unidad Ejecutora 029 DIREJANDRO-PNP and the Decentralized Autonomous Government (GAD) of Milagro.

In line with this idea, Palomino Ccarhuapoma and Torres Arce (2024) determined that the implementation of Internal Control Systems (SCI) positively influences contracts up to 8 UIT, as evidenced in the District Municipality of Santa Rosa de Sacco in 2022. García Amaya and Prado Alarcón (2022) verified the relationship between internal control and these contracts in Unidad de Gestión Educativa Local (UGEL) Vilcas Huamán in 2021, concluding that implementing internal control mechanisms is crucial to improve the management of these contracts.

Therefore, it is essential to evaluate the impact of municipal management on procurement contracts of less than or equal to 8 UIT in Chorrillos during 2022, focusing on its relationship with budget execution and internal control. This approach is based on theories such as New

Public Management (NPM), governance, and value for money, which can provide a framework for improving the efficiency and effectiveness of procurement at the municipal level.

METHODS

A quantitative approach was adopted, given the nature of both variables. According to the research problem, this is correlational and presents a non-experimental cross-sectional design, since it describes the variables and analyzes their incidence in a single year (Hernández Sampieri and Mendoza Torres, 2018). Framed within the hypothetical - deductive method, it required a refutable prior hypothesis, according to Santos Gutiérrez *et al.* (2022).

The finite population was made up of all public servants directly involved, through their organic units, in the management and/or different phases of execution of contracts in the Municipalidad Distrital de Chorrillos (MDCH) during 2022. According to the Reglamento de Organización y Funciones (ROF), this population includes the following: senior management bodies (6), advisory and coordination bodies (6), institutional control and legal defense bodies (2), internal administration bodies (4), advisory bodies (9), and line bodies (2).

The sample consisted of 70 collaborators: Logistics Sub-Management (22), Accounting Sub-Management (18), Treasury Sub-Management (15), Administration and Finance Management (10) and Institutional Control Body (5). They were selected through a non-probabilistic convenience sampling, including only personnel directly involved in the management of contracts up to 8 UIT. This selection guarantees representativeness and allows generalization of the findings, covering various hierarchical levels to ensure a comprehensive view of the execution, payment, review and supervision processes. Public servants without direct participation were excluded.

The survey technique was used, whose instrument was a questionnaire of 25 multiple-choice questions on an ordinal Likert-type scale. Of these, 15 items corresponded to the variable contracts equal to or less than 8 UIT, distributed in the following dimensions: i) market research, ii) contracting and contract

execution, and iii) efficiency in contracting. The remaining 10 items corresponded to the variable municipal management, distributed in the following dimensions: i) budget execution, and ii) internal control.

To determine content validity, the instrument was subjected to expert judgment, who reviewed the items and recommended their applicability. The three experts were selected for their academic training, professional experience in public management, and their ability to conduct critical and objective evaluations, ensuring that their judgment was based on their knowledge and experience in the field.

The questionnaire was administered via a Google Form, and the link was shared with a member of the Logistics Sub-Management team. Construct validity was determined using factor analysis, the Kaiser-Meyer-Olkin (KMO) Measure, and Bartlett's test of sphericity, while reliability was assessed using Cronbach's alpha coefficient. Analyses were performed using SPSS 26 software, using descriptive results, the Shapiro-Wilk test to verify data normality, and Spearman's Rho nonparametric inferential tests to validate the hypothesis.

RESULTS

Through factor analysis (see Table 1), the validity of the variables and dimensions was analyzed. The Kaiser-Meyer-Olkin (KMO) sampling adequacy measure > 0.7 indicates an adequate partial correlation between the items and the sufficiency of the sample to proceed

with the factor analysis. Furthermore, Bartlett's test of sphericity showed significant χ^2 values (Sig. < 0.05), which shows that the correlations between the items are not zero and justifies the use of factor analysis. Factor analysis confirmed the validity of the questionnaire by identifying latent factors that adequately explain the total variance. The high communality indicates that most of the variance is explained by the extracted factors, reinforcing the validity of the model.

In terms of reliability (see Table 1), the overall Cronbach's alpha coefficient = 0.844 reflects high internal consistency of the questionnaire. When analyzing the specific dimensions, Dimension 1: Market Research stands out, with $\alpha = 0.887$. Together, these results validate the internal consistency of the questionnaire, ensuring its ability to reliably measure the established variables and dimensions.

The majority (52.9%) of Municipalidad Distrital de Chorrillos (MDCH) staff considers that contracting up to 8 UITs in 2022 was average (see Figure 1). However, 52.9% of staff evaluates municipal management as good. (see Figure 2). Regarding the dimensions of the municipal management variable, the staff considers that the budget execution was very good (52.9 %) and the internal control was also very good (41.4 %).

Data analysis using the Shapiro-Wilk test (see Table 2) revealed that the variables contracting equal to or less than 8 UIT and municipal management had a normal distribution

Table 1
Reliability and validity statistics

	Cronbach's Alpha	Number of elements	KMO Measure of adequacy	Bartlett's sphericity	
				Approx. Chi ²	Sig.
Items	0.844	25			
V1: Contracts less than or equal to 8 UIT	0.743	15	0.797	399.941	0.000
D1: Market research	0.887	5	0.737	71.492	0.000
D2: Contracting and contract execution	0.722	5	0.752	165.123	0.000
D3: Procurement efficiency	0.792	5	0.744	507.972	0.000
V2: Municipal management	0.703	10	0.732	246.148	0.000
D1: Budget execution	0.719	5	0.731	71.457	0.000
D2: Internal control	0.804	5	0.782	139.209	0.000

Note. Prepared by the authors, 2023.

(Sig. > 0.05). However, the dimensions of both variables had non-normal distributions (Sig. < 0.05), indicating that they did not meet the assumption of normality. Therefore, non-parametric Spearman's rho tests were used to test the hypotheses.

The results of Spearman's Rho correlation coefficient (see Table 3) show a significant and strong relationship (Rho = 0.759; Sig. < 0.01) between contracting equal to or less than 8 UIT and the municipal management of Chorrillos in 2022. This suggests that the increase of this type of contracting results in an improvement in the effectiveness of municipal management, which shows a direct influence of such contracting on the administrative and operational capacity of the entity, that is, on its management. Therefore, with a significance level of $\alpha=0.01$, the alternative hypothesis (H1) is rejected and the null hypothesis (H0)

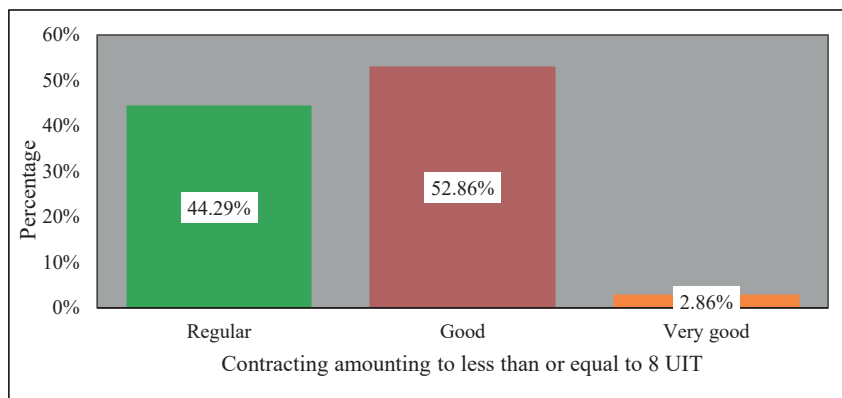
is accepted, thus confirming the impact of such contracting on the municipal management of Chorrillos during 2022.

Regarding the specific dimensions (see Table 3), the coefficients obtained for budget execution (Rho = 0.580; Sig. < 0.01) and internal control (Rho = 0.527; Sig. < 0.01) are also positive, moderate and statistically significant. This indicates that the contracting process equal to or less than 8 UIT directly influences the adequate budget execution and the strengthening of internal controls within the District Municipality of Chorrillos (MDCH), promoting a more efficient and transparent public management.

A directive regulating the procurement process for contracting less than or equal to 8 UIT contributes to improving efficiency and transparency in public management by optimizing budget execution and strengthening

Figure 1

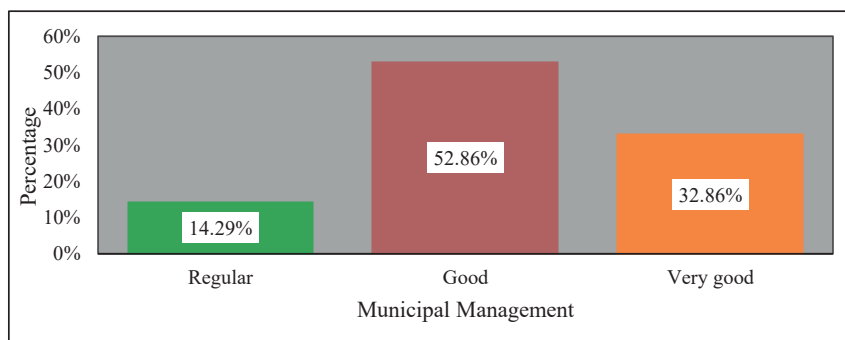
Percentage trend of the variable contracting less than or equal to 8 UITs



Note. Prepared by the authors, 2023.

Figure 2

Percentage trend of the variable municipal management



Note. Prepared by the authors, 2023.

Table 2
Normality test

	Shapiro-Wilk		
	Statistical	gl	Sig.
V1: Contracting equal to or less than 8 UIT	0.973	70	0.133
D1: Market research	0.897	70	0.000
D2: Contracting and contract execution	0.960	70	0.026
D3: Contracting efficiency	0.930	70	0.001
V2: Institutional management	0.980	70	0.342
D1: Budget execution	0.961	70	0.028
D2: Internal control	0.928	70	0.001

Note *. This is a lower bound on the true significance. a. Lilliefors significance correction. Prepared by the authors, 2023.

Table 3
Correlations with the variable contracting less than or equal to 8 UIT

	Coefficient Rho Spearman	Sig. (two-tailed)	N
V2: Municipal management	.759 **	0.000	70
D1: Budget execution	.580 **	0.000	70
D2: Internal control	.527 **	0.000	70

Note. **. The correlation is significant at the 0.01 level (two-tailed). Prepared by the authors, 2023.

internal controls. This reduces the risk of corruption and ensures more agile and responsible management of resources. Therefore, with a significance level of $\alpha = 0.01$, the alternative hypotheses (H1) are rejected and the null hypothesis (H0) is accepted: there is a relationship between contracting less than or equal to 8 UIT and budget execution, as well as with the internal control of the MDCH in 2022.

DISCUSSION

Based on the questionnaire applied and the statistical analysis of the data, it was determined that there is a direct and strong relationship ($Rho = 0.759$) between the variable *contracting less than or equal to 8 UIT* and the variable *municipal management* of Chorrillos, 2022. This means that, when this type of contracting is executed in an efficient, integral and transparent manner, the perception of municipal management improves, which in turn increases institutional efficiency.

These findings coincide with those of Altamirano Nolasco and Tacza Tacza (2024), who identified a moderate relationship ($Rho = 0.533$) in the Provincial Municipality of Chupaca in 2023. Similarly, Llano Anara (2024) obtained

a moderate correlation ($Rho = 0.645$) in the District Municipality of San Antonio in 2023. Both authors conclude that adequate administrative management favors greater efficiency in public management, which positively impacts contracts up to 8 UIT. Although the intensity of the relationship may vary, the positive link between municipal management and these contracts is consistent. The differences between contexts could be explained by factors such as policy implementation, staff experience, available resources, administrative infrastructure, human aspects, among others.

Another relevant aspect is the public procurement process. Apaza Escalante (2024) found a strong positive relationship ($Rho = 0.768$) with the acquisition of goods and services up to 8 UIT in the Provincial Municipality of Huanacané in 2022. However, the procurement process for amounts up to 8 UIT is diverse, and each entity may have a specific directive, which influences the quality, costs, and timeliness of these acquisitions. This is in line with Añamuro Villafuerte (2021), who found a strong correlation ($Rho = 0.764$) with the administrative management of the Public Prosecutor's Office in 2020. Something similar occurs with Colana

Robles (2023), who found a moderate positive relationship (Pearson = 0.601) with the efficient administrative management of personnel at the headquarters of the Pasto Grande Regional Special Project in 2020.

The entity's logistics management is also closely linked to the efficiency of contracting up to 8 UITs. Arizapana Renojo (2024) identified a strong correlation ($Rho = 0.883$) in the District Municipality of Acobambilla in 2022. Chura Paccori (2023) showed a very strong positive relationship (Pearson = 0.846) in the District Municipality of Asillo between January and June 2023. This indicates that the implementation of good logistics practices or mechanisms that optimize them in the acquisition of goods and services improves the efficiency and transparency of contracting, reducing delays, costs and risks of corruption, which in the long term strengthens citizen trust and accountability.

These findings are supported by New Public Management (NPM) theory, which emphasizes that public contracting is a tool for improving municipal administrative efficiency. From a governance perspective, procurement acts as a mechanism for collaboration between government entities, contributing to more effective and coordinated management. Aligning contracting with the concept of public value involves considering not only price but also the social, environmental, and economic impact of purchasing decisions, in line with the vision of Alves Lopes. and Romão (2021) on the public value as a promoter of general well-being and sustainable development.

In the long term, the lack of adequate procedures and regulations for contracting up to 8 UIT in the administration of the MDCH affects management efficiency, transparency, and accountability. This was also evident in the Provincial Municipality of Chupaca in 2023, where regulatory compliance contributed to institutional strengthening and the achievement of objectives more effectively (Altamirano Nolasco & Tacza Tacza, 2024). Therefore, the relationship between efficiency and contracting below 8 UIT must be carefully balanced with appropriate measures.

In response to the problems identified by the MDCH in the preparation of requirements,

contracting, scheduling, and publication of contracts up to 8 ITUs, the delegation of contracting powers has been proposed to lighten the administrative burden, as well as an internal directive aimed at standardizing processes, formats, and annexes. Furthermore, the obligation to register service and purchase orders within the first five business days of the following month is established, preventing corrective actions from the OSCE and the CGR and mitigating adverse situations that could affect the continuity of processes or the achievement of institutional objectives.

Regarding the relationship between contracting less than or equal to 8 UIT and the budget execution of the MDCH in 2022, a significant, direct, and moderate relationship was found ($Rho = 0.580$). This indicates that, as the number of contracting up to 8 UIT increases, the budget execution capacity also increases. According to Araujo Del Águila (2023) and Llano Mamani (2024), there is a very strong direct relationship in the municipalities of Alto Amazonas in 2022 ($Rho = 0.713$) and Capaso in 2023 ($Rho = 0.839$).

In the MDCH, budget execution efficiency falls short of optimal levels (68.7%) compared to other municipalities, due to differences in planning, financial constraints, and other administrative and operational factors. However, the perception of management is very favorable (52.9%). The amounts accrued from selection processes also play a role, as confirmed by De la Cruz Alanya and Matta de la O (2023), who found a very strong positive relationship ($Rho = 0.703$) with contracting greater than 8 UIT in the District Municipality of Pichanaqui in 2021.

Another relevant aspect is the relationship with the contracting process for amounts up to 8 UIT. In agreement with Vasquez Sánchez (2021), who addressed this very strong positive relationship (Pearson = 0.781) in the municipalities of Huallaga and Bellavista between 2017 and 2018, it is observed that delays in this type of contracting affect budget execution, making it difficult to adequately meet the goals and objectives established for the fiscal period. This is evidenced in the MDCH, which in 2023 met only 67.68 % of the IOP (CGR, 2024b), reflecting weak compliance with institutional goals.

These results support the Public Procurement Theory, which considers budget execution and contracting procedures essential to achieving objectives, ensuring transparency and effectiveness, as the level of budget execution is a key performance indicator (Alcívar Chóez, 2021). Furthermore, it aligns with the budget cycle perspective, which examines how the different phases of the cycle, from formulation to evaluation, are interconnected with state procurement processes. Governance emphasizes accountability, transparency, and efficient use of resources.

In the long term, such contracting can lead to discrepancies in the use of resources or a mismatch between actual needs and budget allocations. To mitigate these risks, it is crucial for organizational units to align contracting up to 8 UIT with strategic objectives, verifying the ToRs and TSs. It is also necessary to implement a continuous monitoring system to prevent imbalances in allocated resources and train managers in the efficient use of public funds, prioritizing needs and balancing execution agility with financial control.

Regarding the relationship between contracting less than or equal to 8 UIT and the internal control of the MDCH in 2022, a significant, direct, and moderate correlation was obtained ($Rho=0.527$). This indicates that, as internal control improves, contracting up to 8 UIT also tends to optimize. Laura Lima and Taco Romero (2024) found a strong positive relationship ($Pearson=0.749$) in the Provincial Municipality of Paruro in 2023. Similarly, Palomino Ccarhuapoma and Torres Arce (2024) obtained a strong positive relationship ($Gamma = 0.794$) in the District Municipality of Santa Rosa de Sacco in 2022. However, the more moderate relationship ($Pearson = 0.565$) found by García Amaya and Prado Alarcón at the UGEL Vilcas Huamán suggests that, despite the presence of internal controls, there are additional factors that may influence.

Salgado Oleas (2022) highlights that the control process has a significant impact on the efficiency of these types of contracting. In this regard, effective internal control can significantly influence the optimization of contracting and, consequently, the overall management of

the entity, as it helps prevent violations of the principles of state contracting or any malpractice. Despite this, the perception of internal control is very favorable (52.9 %) in the MDCH.

New Public Management (NPM) emphasizes the need to balance the administrative flexibility of such contracting with effective control mechanisms, ensuring not only agility in the execution of resources but also compliance with the principles of accountability and transparency. Governance, for its part, emphasizes that these mechanisms must be accompanied by an organizational culture that values these principles.

In the long term, internal control does not operate in isolation, but rather depends on factors such as staff training, clear regulations, and process transparency. Given that the level of maturity of the Internal Control System (ICS) at the MDCH is basic and still insufficient to effectively manage the contracting volume under 8 UIT, it is recommended to strengthen internal controls by appointing an internal control committee. This committee would be responsible for identifying areas for improvement, adapting to regulatory changes, and maintaining constant communication with organizational units. This will promote a culture of integrity, transparency, and accountability, aligned with Directiva 006-2022-GM/MDCH-Código de Ética y Conducta, as well as with institutional principles, contributing to the prevention of acts of corruption.

CONCLUSIONS

The analysis of contracting less than or equal to 8 UIT in the municipal management of Chorrillos in 2022 showed a positive and strong relationship ($Rho = 0.759$; $Sig. < 0.05$), demonstrating that proper management of such contracting facilitates the efficient use of resources, improves the execution of public functions and, consequently, raises the level of management of the entity. Likewise, a positive and considerable relationship was found with budget execution ($Rho = 0.580$; $Sig. < 0.05$), confirming that such contracting ensures significant progress in budget execution. Finally, a positive and moderate correlation was identified with internal control ($Rho = 0.527$; $Sig. < 0.05$), suggesting that, although such contracting

contributes to better management, it is also susceptible to risks that must be mitigated through appropriate control mechanisms.

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Conflict of Interest

The author has no conflicts of interest to declare.

Author Contributions

Fiorella Sabina Marchini Pardo (lead author): conceptualization, data curation, formal analysis, funding acquisition, investigation, methodology, project administration, resources, software, supervision, validation, visualization, and writing (original draft, review and editing).