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INCIDENCIA DE LA PROGRAMACIÓN PRESUPUESTARIA EN EL CUMPLIMIENTO DE LOS PLANES DE DESARROLLO Y ORDENAMIENTO TERRITORIAL (PDOT) EN LOS GAD'S DEL ECUADOR

IMPACT OF BUDGET PLANNING ON COMPLIANCE WITH TERRITORIAL DEVELOPMENT AND PLANNING PLANS (PDOT) IN ECUADOR'S LOCAL GOVERNMENT UNITS

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RESUMEN: Las previsiones y la gestión del presupuesto constituyen los soportes básicos para el desarrollo local. En el Ecuador, los Gobiernos Autónomos Descentralizados (GADs) redactan sus Planes de Desarrollo y Ordenamiento Territorial (PDOT) como su ruta de navegación. No obstante, la falta de conexión que existe entre la planificación estratégica y la programación financiera anual representa uno de los problemas que persiste y que resquebraja la actuación del PDOT. Por lo tanto, el objetivo de este estudio es analizar, mediante una revisión sistemática de la literatura científica indexada, la evidencia existente sobre la incidencia de los procesos de programación presupuestaria en el grado de cumplimiento de los objetivos establecidos en los PDOT de los GADs municipales del Ecuador. Se llevó a cabo una revisión sistemática, siguiendo la declaración PRISMA. Se hizo la búsqueda en las bases de datos Scopus, Web of Science, SciELO y Redalyc, contemplándose artículos publicados desde el periodo 2015 hasta el 2024. Se aplicaron ecuaciones de búsqueda con términos como "public budgeting", "local government", "development planning", "Ecuador" así como sus equivalentes en español. El total de los estudios incluidos en la selección final fue de 34 estudios que cumplieron los criterios de inclusión. Para el análisis se optó por tres dimensiones críticas de incidencia: alineación estratégica, capacidad institucional, marco normativo e institucional, y participación y transparencia. Se establece una relación positiva y directa entre la calidad de la programación presupuestaria y el cumplimiento del PDOT.

Palabras clave: *Planificación del desarrollo, ordenamiento territorial, programación presupuestaria, gobiernos locales, GAD, Ecuador*

ABSTRACT: Forecasting and budget management are the basic pillars of local development. In Ecuador, decentralized autonomous governments (GADs) draw up their Development and Land Use Plans (PDOTs) as their roadmap. However, the lack of connection between strategic planning and annual financial programming is one of the persistent problems that undermines the effectiveness of the PDOT. Therefore, the objective of this study is to analyze, through a systematic review of the indexed scientific literature, the existing evidence on the impact of budget programming processes on the degree of compliance with the objectives established in the PDOTs of Ecuador's municipal GADs. A systematic review was carried out, following the PRISMA statement.

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Vol. 4 No. 8 PP. 128-142
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Febrero 2026

The search was conducted in the Scopus, Web of Science, SciELO, and Redalyc databases, covering articles published from 2015 to 2024. Search equations were applied with terms such as “public budgeting,” “local government,” “development planning,” “Ecuador,” and their equivalents in Spanish. A total of 34 studies that met the inclusion criteria were included in the final selection. Three critical dimensions of impact were chosen for the analysis: strategic alignment, institutional capacity, regulatory and institutional framework, and participation and transparency. A positive and direct relationship is established between the quality of budget programming and compliance with the PDOT.

Keywords: *Development planning, land use planning, budget programming, local governments, GAD, Ecuador*

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INTRODUCTION

The realization of development planning and public financial management are the same, but different forms of realizing contemporary public administration. At the global level, the adequacy and type of subnational governments, the efficiency of these depends on their ability to transfer the development goals that remain embodied in the planning instruments into the actions that are accompanied by financial resources and that are executed with great efficiency (1). And the theory of results-oriented public management (ROP M) indicates that the explicit relation of planning–budgeting–execution–evaluation is the axis to improve in order to obtain the improvement of the effectiveness of public policies and accountability (2,3).

In the context of Latin America, and above all in Ecuador, this challenge acquires a special dimension after the approval of a decentralized State; it is thus that the Constitution of 2008, as well as the Organic Code of Planning and Public Finances (COPLAFIP), granted to the Decentralized Autonomous Governments (GADs) municipal the competencies and the responsibility of managing their local development with the correct formulation of the Territorial Development and Planning Plans (PDOT) and the administration of their financial resources (4,5). It is thus that the PDOT becomes the instrument that becomes the axis of local public policy, where the vision, the objectives, and the goals up to a period of ten to fifteen years are established (6).

But, as the reviewed authors observe, the simple planning does not result sufficient to make real the aspirations that this generates, given that the literature indicates expressly the existence of an “implementation gap,” that is, “a very detailed program, oriented toward the products, that is not correlated by a flexible budget and that must deal, even with the resources liberated, with a plethora of assignment practices, derived from institutional pressures of every type, that do not always foster the guidelines established in a strategic plan” (7,8). This lack of coincidence planning–budget gives as result a phenomenon that some authors describe as “institutional isomorphism,” where the GADs reproduce the legal procedures, but not thus the practices that permit the coordination between both processes and that propitiate the transformation of the PDOT into figures very little operative with budgets little linked to these (9,10).

ISSN: 3091-1796
Vol. 4 No. 8 PP. 128-142
DOI: https://doi.org/10.56519/1v60j639
Febrero 2026

Previous investigations from the Ecuadorian perspective have made emphasis on the aspects by separate, such as the quality of the programming (11,12) or the problem of the challenges of local financial management (13,14). Other authors have indicated the precariousness of the systems of monitoring and evaluation (15). Nevertheless, there continues existing a vacuum in the knowledge about the systematic investigation that determines how and in what measure the particular mechanisms of the budgetary programming impact on the level of compliance of the goals marked in the PDOT. The problem results of cardinal importance, since at the end it treats of the capacity of the State to close gaps of territorial inequality and the capacity of promoting a balanced and sustainable local development (16).

This inquiry on the relation of the planning in where the citizenship is a fundamental social factor for the development of the public policy and the formulation of the public budget has sense, in the first place, since it is possible to detect the bottlenecks that make that the public policy not be efficacious and impede that the investment orient itself to the real necessities of the cities. In the second place, it reinforces the transparency and the accountability upon determining if the modern rules of the bureaucracy articulate the circumstances of the citizenship so that the resources be executed according to what is planned and promised. At the same time it consolidates the link between authorities and citizens. Finally, it serves of sufficient evidence for the public managers of the GAD and the governing entities, such as the SENPLADES and the Secretariat of Public Finance Management, so that instruments, trainings, and legal reforms be designed that procure a better and more effective integration between planning and budget.

Therefore, the objective of this study is to analyze, by means of a systematic review of the indexed scientific literature, the existing evidence on the incidence of the processes of budgetary programming on the degree of compliance of the objectives established in the PDOT of the municipal GADs of Ecuador.

MATERIALS AND METHODS

This study was framed in an approach of investigation of bibliographic or documentary type, specifically by means of the realization of a systematic review (SR). The protocol of review was designed following the guidelines of the PRISMA statement (Preferred Reporting Items for Systematic Reviews and Meta-Analyses), guaranteeing the exhaustiveness and minimizing the selection bias.

Table 1. Methodological Strategy of the systematic review.

Component	Description
Type of review	Systematic Review (SR) with narrative synthesis.
Search strategy	Systematic search in 4 bibliographic databases: Scopus, Web of Science (WoS), SciELO and Redalyc.
Inclusion criteria	• Primary or review studies. • Published between January 2015 and May 2024. • In Spanish or English. • That address explicitly the planning–budget relation in municipal GADs of Ecuador, or that analyze separately PDOT or budgets with elements that permit inferring said relation.
Exclusion criteria	• Opinion articles, editorials or brief notes without methodology. • Studies that center exclusively on provincial or parish GADs. • Investigations whose context is not Ecuador.
Search equation	Adapted by database. Example for Scopus: (TITLE-ABS-KEY (“public budgeting” OR “budget programming” OR “budget execution”) AND TITLE-ABS-KEY (“local government” OR “municipal” OR “GAD”) AND TITLE-ABS-KEY (“development planning” OR “PDOT” OR “land use planning”) AND TITLE-ABS-KEY (“Ecuador”))

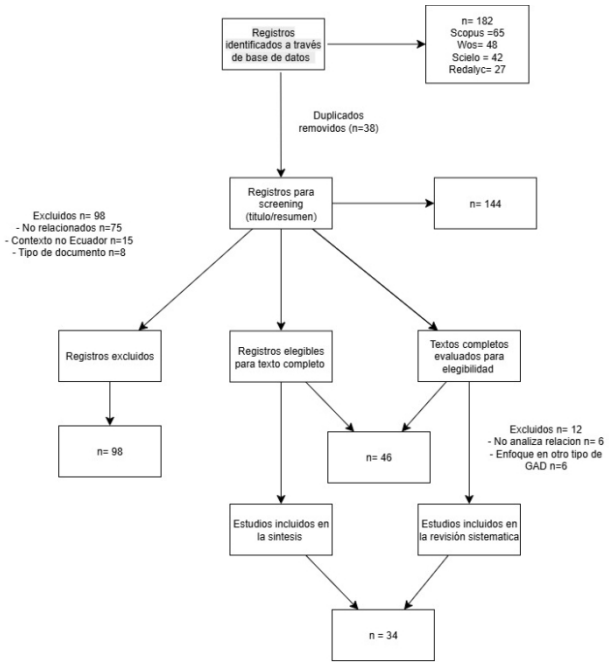
ISSN: 3091-1796
Vol. 4 No. 8 PP. 128-142
DOI: https://doi.org/10.56519/1v60j639
Febrero 2026

Selection process	1. Elimination of duplicates. 2. Screening of titles and abstracts by two reviewers independently. 3. Evaluation of full text against inclusion/exclusion criteria. 4. Resolution of discrepancies by consensus or by a third reviewer.
Data extraction	A standardized form was developed in Excel to extract: author, year, title, objective, methodology, population/sample, principal variables, key findings and relevant conclusions for the research question.
Data analysis	Narrative synthesis and thematic analysis. The extracted findings were grouped into emerging thematic categories (e.g. alignment, institutional capacity, regulatory framework) to identify patterns, consensuses and discrepancies in the literature.

The multi-system search strategy (Scopus/WoS + SciELO/Redalyc) assured the coverage both of the international literature of high impact and of the regional and local scientific production more relevant for the Ecuadorian context.

The initial search yielded a total of 182 records. After the elimination of duplicates and the application of the inclusion/exclusion criteria in the screening of titles, abstracts and full texts, the final review was based on 34 scientific articles. The PRISMA flow diagram detailing this process is presented in Figure 1.

Figure 1. The PRISMA flow diagram.



The thematic analysis of the 34 studies permitted identifying three principal dimensions that explain the incidence of the budgetary programming on the compliance of the PDOT.

RESULTS

Within the following table the dimensions of PDOT for the municipal GADs of Ecuador are shown.

Table 2. Dimensions of Incidence of the Budgetary Programming on the PDOT

Dimension	Principal Findings (Synthesis of the Literature)	References
1. Strategic Alignment	• Prioritization of operative expenditure: Between 60-75% of the budget is destined to current expenditure (payroll, administration), which limits the real investment in strategic projects of the PDOT. • Incrementalist assignment: The annual budgets are constructed on the basis of previous exercises, with slight adjustments, without a profound revision of the goals of the plan. • Weakness in project formulation: A great part of the projects lacks preinvestment studies, solid technical and financial	(6), (9), (10), (12), (13), (17), (18)

ISSN: 3091-1796
Vol. 4 No. 8 PP. 128-142
DOI: https://doi.org/10.56519/1v60j639
Febrero 2026

	profiles, which impedes their adequate budgeting. • Weak connection between diagnosis–territory and assignment of resources, generating imbalances between local priorities and executed expenditure.	
2. Institutional Capacity	• Gap of technical competencies: The planning teams do not count with interdisciplinary formation in economics, public finances and territorial management. • Fragmented information systems: The lack of interoperability between platforms such as SIGPLAN and SICOIN hinders the follow-up of the budgetary cycle. • Limited organizational culture: The budget is perceived as an accounting requirement more than as a management tool for development. • High turnover of technical personnel, which affects the continuity in the budgetary programming.	(5), (8), (14), (15), (19), (20)
3. Regulatory and Institutional Framework	• Budgetary rigidity: The regulations (COPLAFIP) restrict the flexibility of reassignment of items, reducing the capacity of response to changes in the local priorities. • Late approval processes: In several GADs the budgets are approved in the last months of the fiscal year, which delays the start of the execution of projects. • Instability of incomes: The high dependence on transfers from the central government exposes the GADs to the macroeconomic volatility. • Scarce regulatory articulation among levels of government (central, provincial and cantonal), which generates overlaps or duplicities in investment projects.	(4), (13), (21), (22)
4. Participation and Transparency	• Limited citizen participation: The spaces of participatory budgets are formal, but do not impact in a real manner on the assignment of resources. • Low accountability: The budgetary reports lack indicators of territorial impact linked to the PDOT. • Deficiencies in digital transparency: The information portals are not updated nor permit a friendly access for the citizenship. • Scarce social oversight on the programming and budgetary execution.	(7), (16), (23), (24), (25)

The thematic analysis of the 34 studies that are included in the review has permitted identifying four key dimensions that explain how the budgetary programming impacts on the compliance of the PDOT in the municipal GADs of Ecuador: strategic alignment, institutional capacity, regulatory and institutional framework, and participation and transparency.

Strategic alignment between the PDOT and the budget

The reviewed studies coincide in that between 60% and 75% of the municipal budget is destined to current expenditure, which has as destination principally administrative and personnel items, for which the structure of the budget limits in an important form the investment in strategic projects contemplated in the PDOT.

An interpretative reading of this situation explains that it responds to budgetary practices of incrementalist character, insofar as the annual budgets are realized taking as reference previous fiscal exercises, in which marginal adjustments have been realized, but that do not include a substantive revision of the orientations of the planning of the territorial objectives and goals that have been defined in a first moment.

As consequence, a weak letter of connection between the territorial diagnosis, the strategic prioritization that marks the PDOT and the efficacious assignment of resources to the same is put of manifest, which generates imbalances in the local public investment and its diminution at its time in the capacity that the GADs have to realize their development plans. With respect to the institutional capacity, the gaps of technical competencies and the turnover of the personnel make that the continuity of the management be reduced. The fragmentation in the information systems hinders the follow-up and control of the budgetary cycle. To this is added an organizational culture that understands the budget as an administrative requirement and not as a tool of strategic character that mobilizes the actors of the local development.

Institutional capacity of the municipal GAD to realize budgetary programming

ISSN: 3091-1796
Vol. 4 No. 8 PP. 128-142
DOI: https://doi.org/10.56519/1v60j639
Febrero 2026

The different reviewed works pose that the municipal GADs present serious limitations with respect to the institutional capacity, in specific the technical formation of the teams responsible for the planning and the administration of the financial management, given that there do not exist profiles of professionals formed in an interdisciplinary mode, that is to say, that incorporate elements of public economy, territorial planning and formulation of projects.

These weaknesses are seen allied to the poverty of the institutional information system, with it the difficulty of following the budgetary cycle in an integral manner, evaluating the compliance of objectives of the PDOT. In equal manner, the loss of the technical personnel contributes to an excessive change of personnel, which hinders that processes of programming and of execution of the budget be produced.

In definitive, it can be affirmed that these institutional limitations back the lesser capacity of the GADs to translate the strategic vision of the PDOT into programs and projects foreseeable from the administration of the GAD, deauthorizing in this mode the importance of the budget as management tool for the local development.

Regulatory and institutional framework

With respect to the regulatory framework, the reviewed works reveal that the current regulations present rigidities that hinder the exercise of the flexibility on the part of the GADs to reassign resources in function of the changes that may arise in the priorities of the territory, to which it is necessary to add the delays in the start of the execution of projects provoked by the regulations on the processes of approval of the budget.

In addition, the elevated dependence on transfers from the central government tends to expose the municipal GADs to the volatility of the macroeconomy and to induce uncertainties on their financial plannings of medium term, owing to the scarce regulatory coordination among the distinct levels of government, which also provokes overlaps and duplicities for investing in the projects related with the public investment.

These normative institutional conditions confect a medium that restricts the capacity of the local governments to articulate in an efficacious manner the budget and the reached by means of their strategic objectives embodied in the PDOT.

Citizen participation and transparency

The reviewed evidence shows that the mechanisms of citizen participation in the budgetary processes have a clear tendency to be of merely formal character, with a limited incidence for the real decision of assignment of public resources, where the spaces of participatory budget do not always lead to decisions that are binding.

At the same time account is given of weaknesses in the processes of accountability and in the transparency of accountability. The reports to which one accesses on many occasions do not contain information that permits evaluating indicators of territorial impact linked to the compliance of the PDOT and, at the same time, the portals do not guarantee in the first approximation neither the updating of the information nor its accessibility.

ISSN: 3091-1796
Vol. 4 No. 8 PP. 128-142
DOI: https://doi.org/10.56519/1v60j639
Febrero 2026

For these traits the capacity for the exercise of the social oversight and the confidence of the citizenship in the local public administration is restricted, weakening this the links that all the parties have among planning, budget and democratic control.

DISCUSSION

Beyond validating the trends already explained by means of the international literature around the planning and the public budget, authorized by this systematic review, there exists supply of specific evidences for the Ecuadorian case given that the major obstacle to the compliance of the Territorial Development and Planning Plans (PDOT) in the municipal GADs is not and does not consist or reside in the existence of a normative formulation of the PDOT but rather in the structural weakness of the mechanisms of articulation of the PDOT and its employment for a process of annual budgetary programming. This finding permits diverting the center of the debate from the concrete normative formulation of the PDOT to its form of real financial execution, insofar as previously it had been treated in a very fragmentary form.

In contrast with investigations that analyze in an isolated form the territorial planning or address the process of execution of the budget, as well as its times and the actors involved, the added value of the present work is to put at the disposition of the discussion and of the reflection the systematization of the empirical foundation that gives place to an image of the processes of territorial planning and budgetary execution from their conjunction.

The fact that the common dimensions identified—strategic alignment, institutional capacity, regulatory and institutional framework, and participation and transparency—permit understanding the non-compliance of the PDOT as a multidimensional phenomenon, result of concurrent failures not derived from a unique administrative weakness. This approach had not been consolidated until the moment in the case of the Ecuadorian municipal GADs from a systematic review.

The analyzed evidence puts of manifest that the PDOT and the budgetary programming are an essential node for the effectiveness of the local public policy, given that when the budget is structured under logics of incremental type or strictly accounting, the PDOT loses all its potential with respect to generating effect, limiting itself to being a merely declarative device. In this sense and in contrapposition to the rest of the analyzed studies, it is verified that those GADs that strengthen the technical formulation of the projection of projects, articulate information systems and incline themselves for approaches oriented to results obtain greater levels of budgetary execution and of territorial coherences. In this sense, the budgetary programming appears not as a sphere of the financial component, but as a formal and explicit mechanism, a strategic device of the management, governance of the local development.

The findings of this systematic review also evidence that the budgetary programming is a determining tool, although precarious, for the implementation of the PDOT in the Ecuadorian municipal GADs; in fact, these results align with the international literature on the “budgetary ritualism” in the sense that the processes are complied with, but in a ritual and superficial form, evaluating more the dimensionality of the normative management than that of the real results (24), (26).

ISSN: 3091-1796
Vol. 4 No. 8 PP. 128-142
DOI: https://doi.org/10.56519/1v60j639
Febrero 2026

And in this sense the findings also evidence a weak strategic alignment between the PDOT and the budgetary programming, characterized by the dominion of the current expenditure of the GADs over the size of the investment in the activities of development through the project of development. Such behavior is congruent with the theory of the budgetary incrementalism, which describes how the administrative inertia and the search for political stability mediate in the taking of decisions of the public sector. An incremental logic is such that in the context of the Ecuadorian municipal GADs the budget cannot be considered an efficacious instrument for the putting into march of the PDOT (22), (27).

The second critical dimension that has been arrived at identifying is the one referring to the limited institutional capacity. The lack of specific technicians provokes a "cognitive bottleneck" that impedes the translation of the long-term vision of the PDOT into programs and budgetable projects. This finding is found linked to the visions on dynamic capacities existing in the ambit of the public sector, which emphasize the importance of counting with an organizational learning that be at the same time adaptive before complex environments (34). To this must be added the fragmentation of the information systems, problematic that also has been registered in the process of applying electronic governments in the local ambit (29).

Finally, the regulatory and institutional framework gives form to an environment that promotes or brakes the linking of the planning and the budget. The possibility that there exist rigidities in the Ecuadorian budget processes is in line with the critiques to models of centralist control that preponderate the transparency, but limit the efficiency and the capacity of local adaptation, however critical the process of planning by which the PDOT has passed may be (30). However, the literature shows that, even in this context some GADs achieve better results thanks to more proactive and technical practices, which means that the regulations are an important variable, but not excluding (31), (32).

Taken together, this review permits sustaining that the lack of compliance of the PDOT does not represent an intrinsic limitation to the process of planning, but that it responds in good part to the weaknesses of the budgetary implementation. Confronting such problem requires a global approach that proposes strengthening institutional capacities, improving the internal processes and transitioning toward normative reforms oriented to a budget by results (PbR), where the assignment of expenditure is linked with the compliance of development goals established at the level of territorial planning (33), (34).

CONCLUSIONS

The elaboration of the budget has a significant and diverse impact on the correct execution of the PDOT. The analyzed data reveal that this influence is not casual, but that it presents itself in a consistent form by means of three related pathways: the strategic mismatch (giving priority to the daily expenditures instead of investing in the long term in the plan), the deficiencies in the institutional competence (scarcity of experts and unified platforms) and the limitations of the legal framework (slow procedures and scarce adaptability), which in their set function as barriers that alter or block the conversion of the goals traced into real economic resources.

ISSN: 3091-1796
Vol. 4 No. 8 PP. 128-142
DOI: https://doi.org/10.56519/1v60j639
Febrero 2026

A clear and beneficial relation is observed: the better is the technical part upon making the budget, the better the territorial development and planning plans (PDOT) are complied with. The results suggest that those decentralized autonomous governments (GADs) that leave behind the custom of simply increasing the budget year after year, and in its place use more modern methods such as planning very well the investment projects, connecting different information systems and managing the money in a more strategic and adaptable form succeed in executing more projects and following more closely the development objectives marked in their plans.

Future investigations could deepen empirically in the measurement of the degree of budgetary alignment of the PDOT at the cantonal level, incorporating indicators of territorial performance. Likewise, it is recommended that the GADs strengthen the formulation of investment projects linked to the PDOT by means of schemes of budget by results.

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