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Budget management model for academic quality at a polytechnic school in Chimborazo

Modelo de gestión presupuestaria para la calidad académica en una escuela superior politécnica de Chimborazo

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Abstract

The objective of this research was to propose a budget management model to improve educational quality at the Chimborazo Polytechnic School. The study was a basic, descriptive, and proactive research project with a quantitative approach and a non-experimental design. The sample consisted of 40 officials from different areas involved in budget management and those responsible for developing academic quality. The results showed that the model proposes a comprehensive approach that articulates strategic planning, financial analysis, and budget control with key performance indicators in areas such as infrastructure, teacher training, and curriculum quality. It also establishes prioritization mechanisms for innovative academic projects with social impact, ensuring an equitable distribution of resources that fosters excellence in teaching and research. In conclusion, a budget management model is proposed with participation involving all academic and administrative units, promoting accountability and the inclusion of students and faculty in decision-making.

Keywords: Budget management, academic quality, annual operating plan

Resumen

El objetivo de la investigación fue proponer un modelo de gestión presupuestaria para mejorar la calidad educativa en la escuela superior politécnica de Chimborazo. El estudio fue de tipo de investigación básica de nivel descriptiva propositiva con un enfoque cuantitativo y un diseño no experimental. La muestra estuvo conformada por 40 funcionarios de las diferentes áreas involucradas en la gestión presupuestaria y los responsables que participan en el proceso de desarrollo de la calidad académica. Entre los resultados se evidenció que el modelo propone un enfoque integral que articula la planificación estratégica, el análisis financiero y el control presupuestario con indicadores clave de desempeño en áreas como infraestructura, formación docente y calidad curricular, además, establece mecanismos de priorización para proyectos académicos innovadores y de impacto social, garantizando una distribución equitativa de recursos que fomente la excelencia en la enseñanza y la investigación. En conclusión, se plantea un modelo de gestión presupuestaria con la participación que involucra a todas las unidades académicas y administrativas, promoviendo la rendición de cuentas y la inclusión de estudiantes y docentes en la toma de decisiones.

Palabras clave: Gestión presupuestaria, calidad académica, plan operativo anual

Introduction

In Latin America, there are several government-funded universities and polytechnic schools that receive annual financial resources allocated through the budgets of most states to develop their activities, which constitute the very reason for their existence. However, there are higher education institutions with limited budgets, leading to challenges in maintaining academic quality.

The United Nations Educational, Scientific and Cultural Organization (Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura, 2020) states that approximately 254 million students are enrolled in higher education institutions worldwide. Despite this demand, global enrollment rates represent only 42%, with significant inequalities among countries and regions. It is also essential to highlight that this organization emphasizes the importance of student integration, the recognition of degrees, and ensuring efficiency, particularly in developing nations.

It is noteworthy that higher education institutions in Latin America work collaboratively on the recognition of academic degrees and quality standards. The Secretariat of Higher Education, Science, Technology, and

Innovation (Secretaría de Educación Superior, Ciencia, Tecnología e Innovación, 2020) underscores that population growth has created the challenge of ensuring access to higher education, indicating an urgent need to enhance quality and explore new teaching models. Despite the precarious funding provided by the government to educational entities, the academic community possesses substantial potential for efficiency and quality, contributing to scientific outputs and societal engagement (Consejo Nacional de Ciencia, Tecnología e Innovación, 2020).

The Escuela Superior Politécnica de Chimborazo (2022), in its strategic institutional development plan, indicates that an evaluation of the Annual Operational Plan (POA) since 2016 yielded a result with very low satisfaction: effectiveness was 68.40%, efficiency was 68.3%, and effectiveness was 37.10%, which adversely impacted each project, particularly regarding budget execution. Consequently, inadequate budget execution hinders the proper development of projects related to academic and research areas, limiting their efficiency, optimal use, and achievement of objectives.

The challenges faced by the Escuela Superior Politécnica de Chimborazo (ESPOCH) impact the quality of academic training for its students. One of the main issues is the insufficiency of infrastructure and technological resources, which limits access to modern laboratories, specialized equipment, and updated libraries—fundamental aspects for technical and scientific careers. This deficit is exacerbated in a context where student demand has significantly increased, resulting in overcrowding in classrooms and workspaces that delays learning processes. Furthermore, although the variety of academic programs is broad, it requires constant updating to meet labor market demands and global trends in innovation and technology.

However, the accountability report (ESPOCH, 2023) notes that the budget allocation has enabled the equipping of designated sites for undergraduate and graduate research, through 123 justifications for requirements, achieving a public contracting budget execution level of 86.76%, while personnel payroll expenditures reached a 96.80% execution rate. In this sense, it can be understood that proper budget execution positively impacts various projects related to academic quality.

Thus, the importance of this research lies in linking financial planning with institutional objectives. In the context of ESPOCH, such a model would prioritize investments in infrastructure, technological equipment, faculty training, and academic innovation programs—key factors for raising educational standards and responding to the demands of the social and productive environment.

On this basis, the objective of the study is to develop a budget management model to improve educational quality at the Escuela Superior Politécnica de Chimborazo.

Methodology

This research was conducted using a quantitative approach, of a basic type and descriptive-propositional level, aimed at generating a concrete proposal based on empirical data analysis. The methodological design was non-experimental and cross-sectional, as variables were not manipulated and data were collected at a single point in time.

The population consisted of 40 officials from various areas of the Escuela Superior Politécnica de Chimborazo (ESPOCH), specifically those involved in budget planning, execution, and evaluation, as well as in processes related to institutional academic quality. A non-probability convenience sampling method was used, selecting participants based on their experience and knowledge of the subject matter.

For data collection, a structured questionnaire was designed and applied, validated by expert judgment, consisting of items distributed across seven key dimensions: (1) Annual Operational Plan, (2) Annual Investment Plan, (3) Budget Execution, (4) Institutional Self-Evaluation, (5) Improvement Plan, (6) External Evaluation, and (7) Patent Management. Each item was evaluated using a five-point Likert scale (never, rarely, sometimes, often, always).

The collected data were analyzed using descriptive statistics, employing SPSS software and spreadsheet tools. Frequency tables and percentages were used, along with graphical representations, allowing for the visualization of trends and response patterns. The results were interpreted based on their coherence with the diagnosed issues and in relation to the feasibility of implementing a budget management model aligned with institutional objectives.

Finally, the results served as a foundation for the model proposal, validated through document review and consultation with institutional experts, ensuring its operational relevance and adaptability to similar contexts in public higher education institutions.

Results

Table 1
Dimension of the Annual Operational Plan

Description	Never	Rarely	Sometimes	Often	Always
Do the project managers in the academic units deliver institutional requirements on time?	71,5%	15,2%	10,8%	1,5%	1%
Do the project managers possess the technical and administrative knowledge to establish the requirements of the Operational Plan?	23,5%	58,4%	3,4%	5,7%	9%
Is the prioritization of projects in the academic units done according to the budget assigned to ESPOCH or by the Ministry?	81,2%	7,2%	5,0%	3,6%	3%

Of all respondents, 71.5% indicated that project managers in the academic units never deliver the necessary requirements on time to prepare the Annual Operational Plan. This is followed by 1.5% who stated "often," 10.8% who responded "sometimes," and 15.2% who said "rarely." Therefore, the efficient execution of these projects relies on effective coordination and communication among the responsible areas, ensuring that activities align with the strategic vision.

Only 9% of respondents stated that project managers always have the necessary technical and administrative knowledge to establish the requirements of the Annual Operational Plan. This is followed by 58.4% who responded "rarely," and 3.4% who indicated "sometimes," reflecting that project managers do not sufficiently possess the appropriate technical knowledge.

Another important finding is that 81.2% believe that project prioritization within the Annual Operational Plan is never conducted according to the budget assigned to ESPOCH by the Ministry of Economy. Therefore, the Ministry of Economy and Finance aims to optimize the effectiveness and efficiency in managing available resources, ensuring that the most strategic activities and projects are executed according to institutional priorities and budgetary constraints. The availability of financial resources is the main determining factor, as the amount allocated by the Ministry sets the limit within which units must prioritize their projects.

Table 2
Dimension of the Annual Investment Plan

Description	Never	Rarely	Sometimes	Often	Always
Has the preparation of the Annual Investment Plan involved participation from the academic units?	1%	1,5%	10,8%	15,2%	71,5%
Do you believe that implementing a maintenance plan for the institution's buildings should be one of the priorities of the Annual Investment Plan?	2,7%	5,4%	10%	23,5%	58,4%

Do you consider that budget allocation limitations from the state to the institution have led to a decrease in projects?	3%	5,2%	6,3%	7,3%	78,2%

Among all respondents, 71.5% stated that the preparation of the Annual Investment Plan is always developed with the participation of each unit within the institution. This is followed by 15.2% who claimed "often," and 10.8% who indicated "sometimes." Hence, institutional participation ensures an inclusive, transparent process that aligns with the actual needs of all areas. This approach allows for more comprehensive and effective planning, as it considers the priorities, requirements, and strategic objectives of each unit.

58.4% affirmed that it is always important to implement a maintenance plan for buildings to prevent deterioration, thus becoming one of the priorities of the Annual Investment Plan. This is followed by 23.5% who indicated "often," 10% who responded "sometimes," 5.4% who expressed "rarely," and finally, 2.7% who said "never." It is noteworthy that implementing a maintenance plan is crucial for preserving infrastructure, ensuring a suitable environment for academic activities, and avoiding higher costs in the future. It should be a priority within the Annual Investment Plan as it reflects a commitment to sustainability and functionality.

78.2% of respondents indicated that they always believe budget allocation limitations from the state to the institution have led to a decrease in the execution of projects in the Annual Investment Plan. Therefore, it can be inferred that these limitations may significantly impact project execution, presenting important challenges for the educational institution.

Table 3

Dimension of Budget Execution

Description	Never	Rarely	Sometimes	Often	Always
Do you believe that effectiveness in budget execution allows for timely institutional development?	1%	3,1%	8%	12,4%	75,5%
Do the responsible parties in the academic areas timely submit payment processes to facilitate budget execution in the first quarter of the year?	2,7%	6,4%	9%	13,5%	68,4%
Do you consider that one reason for delays in budget execution is the delay in public contracting?	3,1%	4,2%	5,4%	9,2%	78,1%

Of all respondents, 75.5% stated that they always believe effectiveness in budget execution enables timely institutional development. This is followed by 12.4% who mentioned "often," 8% who indicated "sometimes," 3.1% who said "rarely," and finally, 1% who expressed "never." Thus, budget execution is a fundamental pillar for ensuring timely institutional development, provided that allocated resources are managed appropriately and the necessary conditions are created to meet strategic objectives and effectively respond to the needs of the academic community and services.

68.4% of respondents indicated that project managers always timely submit payment processes to facilitate budget execution in the first quarter of the year. This is followed by 13.5% who stated "often," 9% who indicated "sometimes," 6.4% who said "rarely," and finally, 2.7% who expressed "never." It is important to note that those responsible for administrative processes must timely submit the corresponding payment processes to facilitate adequate budget execution and avoid delays.

78.1%, equivalent to 40 respondents, stated that they always believe that delays in budget execution are primarily due to delays in public contracting processes. This is followed by 9.2% who mentioned "often," 5.4% who indicated "sometimes," 4.2% who said "rarely," and finally, 3.1% who expressed "never." Therefore, it is considered that one of the main reasons for delays in budget execution lies in the delays associated with public contracting processes, warranting the implementation of programs to conduct the process more efficiently and without delays in accordance with established timelines.

Table 4
Dimension of Institutional Self-Evaluation

Description	Never	Rarely	Sometimes	Often	Always
Is there an institutional self-evaluation plan that allows for the continuous improvement of the institution?	2%	2,1%	18%	22,4%	55,5%
Has the polytechnic community been timely trained prior to the execution of institutional self-evaluation processes?	1,7%	5,4%	8%	10,2%	77,4%
Are processes implemented in the institution that respond to national policy considering continuous improvement related to academic quality?	3,2%	5,2%	6,1%	19,2%	68,1%
Have commissions or committees been established for participation in institutional self-evaluation processes?	1,8%	3,4%	4%	6,5%	84,3%

Of all respondents, 55.5% indicated that there is always an institutional self-evaluation plan that allows for continuous improvement. This is followed by 22.4% who mentioned "often," 18% who stated "sometimes," 2.1% who said "rarely," and 2% who expressed "never." Therefore, it is important to respect and implement the evaluation plan for faculty.

Regarding timely training for the polytechnic community before executing self-evaluation processes, 77.4% indicated "always," followed by 10.2% who noted "often," indicating that faculty training is crucial for implementing changes, ideas, and innovations in course delivery, ensuring student satisfaction with faculty instruction.

68.1% expressed that processes are always applied in the institution that respond to national policy concerning quality and improvement. This relates to academic quality. This is followed by 19.2% who mentioned "often," 6.1% who indicated "sometimes," 5.2% who said "rarely," and 3.2% who expressed "never." Thus, there is a consideration to innovate the institution's internal structures to strengthen and guarantee excellence standards in all areas of education.

84.3% indicated that commissions or committees have always been established to participate in institutional self-evaluation processes, reflecting the institutional culture of forming committees to ensure comprehensive analysis and the implementation of continuous improvements that enhance quality and institutional performance.

Table 5
Dimension of Improvement Plan

Description	Never	Rarely	Sometimes	Often	Always
Is there an institutional improvement plan that responds to self-evaluation processes executed in the institution?	2%	3,1%	18,2%	13,4%	63,3%
Is there follow-up and evaluation of the activities described in the institutional improvement plan?	2%	4,4%	9%	17,2%	67,4%
Is there evidence of the training conducted for the polytechnic community?	1%	3,2%	4,5%	9,2%	82,1%
Is there an information system that allows for monitoring the institutional improvement plan?	2,8%	2,4%	14%	16,5%	64,3%

Among all respondents, 63.3% stated that there is always an improvement plan that responds to executed self-evaluation processes in the institution. This is followed by 13.4% who mentioned "often," 18.2% who indicated

"sometimes," 3.1% who said "rarely," and 2% who expressed "never." Thus, the improvement plan serves as a strategic guide to identify areas of opportunity and establish concrete actions aimed at improving processes, enhancing quality, and ensuring the sustainability of services offered. However, the improvement plan has not been updated in the last five years.

67.4% highlighted that there is always follow-up on the activities described in the institutional improvement plan; 17.2% mentioned "often," 9% stated "sometimes," 4.4% indicated "rarely," and 2% expressed "never." It is noteworthy that the development of a follow-up plan should be implemented, executed, monitored, and evaluated to measure its effectiveness.

82.1% of respondents indicated that there is always evidence of training conducted for the polytechnic community concerning the follow-up and evaluation process of the institutional improvement plan. Therefore, it is considered necessary to continue the training and monitoring of the generated evidence to ensure its applicability.

64.3% noted that there is always an information system in place to facilitate monitoring and evaluation of the improvement plan. This is followed by 16.5% who mentioned "often," 14% who stated "sometimes," 4.2% who indicated "rarely," and 2.8% who expressed "never." Thus, it is essential to innovate in technological infrastructure to ensure institutional efficiency.

Table 6
Dimension of External Evaluation

Description	Never	Rarely	Sometimes	Often	Always
Do you believe the institution meets all indicators from the Preliminary External Evaluation Report?	1%	3,1%	18%	22,4%	55,5%
Are patents developed at the institution registered in a computer system by faculty and researchers with the respective evidence?	1,7%	5,4%	8,1%	23,5%	61,3%
Is there a computer system that allows for obtaining updated information on the results of self-evaluation processes?	2,1%	4,2%	5,4%	6,2%	82,1%

55.5% of the surveyed population indicated that the institution always meets all indicators from the Preliminary Report. This is followed by 22.4% who mentioned "often," and 18% who indicated "sometimes." Therefore, it is essential to comply with all indicators from the Preliminary Report, as these reflect the key areas that need evaluation. Meeting these indicators ensures that the institution maintains quality standards.

61.3% expressed that patents developed at the institution are always registered in a computer system by faculty and researchers, along with the respective evidence. It is important to note that patent registration guarantees legal protection of authorship rights over inventions, ensuring that developers are recognized as their creators and can commercially exploit them. This fosters innovation and research. Registering patents also demonstrates the institution's commitment to development, encouraging faculty and researchers to continue innovating and creating new technological or scientific solutions.

Regarding the computer system that allows for obtaining updated information on the results of institutional self-evaluation processes, 82.1% of respondents indicated that there is always one, complemented by 6.2% who mentioned "often." Consequently, it is considered timely and important to innovate the computer system in the Higher Education Institution to ensure systematic updates of self-evaluation processes.

Discussion

Regarding the results indicated in the tables on the dimension of the Annual Operational Plan (POA), the subjects of the study expressed that it is focused on compliance with established guidelines, which aligns with Palacios Leyva (2019), who states that the POA is a strategic document detailing the activities, projects, and specific actions that an institution, organization, or company will undertake over a year to achieve the objectives outlined in its strategic plan. Its purpose is to guide the execution of these strategies.

Veliz Briones (2018) asserts that the POA serves as a fundamental guide for the strategic planning of educational institutions, as it organizes and prioritizes the activities necessary to fulfill the mentioned functions,

allowing the alignment of available resources with institutional strategic objectives and ensuring that academic goals are developed efficiently. Furthermore, the POA is designed with the active participation of academic units, promoting a comprehensive approach that responds to the educational and social needs of the environment.

A significant aspect that needs correction and improvement is that project managers do not deliver the necessary requirements on time to prepare the POA, which corresponds to a perception of nascent technical knowledge for defining such requirements. In this regard, Paz Fúnez (2015) emphasizes that academic units and execution managers must act efficiently. Early delivery of requirements enables more precise and detailed planning of activities and resources, facilitating task allocation.

82.3% of study participants indicated that they do not prioritize projects from the academic units of the POA based on the assigned budget, which limits the efficient use of finite resources. Therefore, it is necessary to prioritize projects to ensure that funds are allocated to the most urgent initiatives aligned with institutional objectives. The fulfillment of these objectives also depends on the budget allocation from the Ministry, which may respond to national priorities, public policies, or strategic areas such as education, research, or institutional strengthening, necessitating the management and prioritization of projects in these areas (Paz Fúnez, 2015).

A significantly positive point is the development of the Annual Investment Plan (PAI), with the participation of the institution's teaching and service plan. The implementation of a maintenance plan for buildings is also highlighted, aimed at preventing deterioration, making it a priority of the PAI. The results align with Delgado Arévalo (2017), who states that active participation ensures that the PAI reflects the actual needs and priorities of each institutional area, allowing for the financing of relevant projects. However, when an area does not efficiently report its processes, equitable and effective distribution of resources becomes difficult, potentially resulting in the funding of non-priority projects. Blanco Hernández and Quesada Ibargüen (2008) point out that budget execution is crucial, as it allows for the timely use of allocated resources, ensuring compliance with planned activities, which facilitates the achievement of institutional objectives.

Carhuancho Mendoza et al. (2021) affirm that the institutional self-evaluation plan is a systematic and reflective process that internally assesses an institution's performance in key areas, aimed at identifying actions for continuous improvement. This process enables institutions to self-diagnose and make informed decisions on how to optimize resources and outcomes. Díaz-Barrios and Pacheco (2015) state that the Institutional Improvement Plan is a structured set of strategic actions to address weaknesses, strengthen opportunities, and consolidate strengths. This process guarantees the continuous improvement of educational quality and offered services, aligning with the mission, vision, and strategic objectives based on the results of the self-evaluation process.

In conclusion, study participants perceive that their institution meets all indicators from the report. 61.3% indicated that patents developed by faculty and researchers are registered in a computer system, with the respective evidence, and 82.1% noted that there is a system to obtain updated information on the results of self-evaluation processes.

Morales Cortés (2019) emphasizes that indicators allow higher education institutions to measure, analyze, and demonstrate their performance against quality standards, identifying strengths, weaknesses, and areas for improvement. He also notes that universities must achieve accreditation and ensure the quality of their academic programs, administrative processes, and services. Indicators facilitate both quantitative and qualitative analysis, providing a solid foundation for decision-making, such as student retention, graduation rates, and investment in research and development.

Conclusions

According to the results, it was diagnosed that it is fundamentally important for the institution to continue with continuous improvement actions and monitoring of the Annual Operational Plan, as it has been doing, to ensure that budget execution develops promptly from the early months of the first quarter of each year. This must be achieved through effective coordination and communication between academic and administrative units, ensuring compliance with strategic objectives.

On the other hand, the scope of the Annual Investment Plan was analyzed, considering the limitations in budget allocations. Consequently, budget execution has reflected efficient development concerning these programs and projects, making it essential for them to be expanded in planning through respective analysis to continue meeting institutional strategic objectives.

Therefore, it is important to design a budget management model that optimizes resources and the quality of spending in fundamental areas such as faculty training; the implementation of academic scholarships aimed at faculty and students; scientific production; patent registration; as well as continuing the construction and maintenance of infrastructure and access to and updating of technological areas.

Finally, this model ensures that institutional strategic objectives are framed within the correct planning and execution of budget allocations, ensuring that key areas such as infrastructure, teaching, research, community engagement, and scholarship programs receive timely funding, achieving the proper fulfillment of the institution's mission and vision.

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