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Analysis of the impact of the incentive program on municipal management efficiency

Análisis del impacto del Programa de Incentivos en la eficiencia de la gestión municipal

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Lizeth Maritza Charaja Vilca
https://orcid.org/0000-0001-9603-0041
lcharaja@ucvvirtual.edu.pe
Universidad César Vallejo. Piura, Peru

Abstract

Strengthening municipal management is central to improving public service delivery and promoting local development, with the Municipal Management Improvement Incentive Program (PI) being one of the main public policy tools in this area. The overall objective of the research was to analyze the impact of the PI on the performance of a type A municipality, characterized by a larger population, greater administrative capacity, and greater institutional complexity. The methodology used was quantitative, with a non-experimental design and a descriptive-explanatory level, using secondary information from institutional reports and official databases, as well as indicators of program goal achievement. The results show that the implementation of the PI contributed significantly to improving management processes, especially in areas related to planning, budget execution, and the provision of municipal services, although gaps were identified in relation to the sustainability of achievements and the technical capacity of staff. In conclusion, the IP represents an effective mechanism for strengthening municipal management in Type A municipalities, provided that it is accompanied by complementary institutional strengthening strategies.

Keywords: municipal management, incentive program, type A municipality

Resumen

El fortalecimiento de la gestión municipal constituye un eje central para mejorar la provisión de servicios públicos y promover el desarrollo local, siendo el Programa de Incentivos a la Mejora de la Gestión Municipal (PI) una de las principales herramientas de política pública en este ámbito. El objetivo general de la investigación consistió en analizar el impacto del PI en el desempeño de una municipalidad tipo A, caracterizada por un mayor tamaño poblacional, una mayor capacidad administrativa y una mayor complejidad institucional. La metodología empleada fue de enfoque cuantitativo, con un diseño no experimental y un nivel descriptivo-explicativo, utilizando información secundaria proveniente de reportes institucionales y bases de datos oficiales, así como indicadores de cumplimiento de metas del programa. Los resultados evidencian que la implementación del PI contribuyó de manera significativa a mejorar los procesos de gestión, especialmente en áreas vinculadas con la planificación, la ejecución presupuestal y la prestación de servicios municipales, aunque se identificaron brechas asociadas con la sostenibilidad de los logros y la capacidad técnica del personal. En conclusión, el PI representa un mecanismo efectivo para fortalecer la gestión municipal en municipalidades tipo A, siempre que se acompañe de estrategias complementarias de fortalecimiento institucional.

Palabras clave: gestión municipal, programa de incentivos, municipalidad tipo A

Introduction

This research examines the impact of the Incentive Program for Municipal Management Improvement (PI) on a type A municipality. Within the Peruvian context, type A municipalities correspond to local governments classified by the Ministry of Economy and Finance (MEF) based on criteria such as population size, level of urbanization, administrative capacity, and availability of financial resources. These municipalities are characterized by greater organizational complexity, broader responsibilities in the provision of public services, and a more developed institutional structure compared to lower-category municipalities, considering their influence on administrative efficiency and the fulfillment of commitments defined by the MEF. The analysis allows for the identification of institutional, economic, and human factors that affect the program's operability, as well as the

results obtained in the optimization of local services, thereby strengthening the results-based public management model oriented toward financial and social sustainability.

The Incentive Program represents a strategic tool of the Peruvian State to promote the efficient performance of local governments, through transfers conditional on the fulfillment of specific goals. Its application seeks to strengthen institutional management, administrative modernization, and the provision of quality public services. Analyzing its operation in a type A municipality allows for an understanding of the factors that favor or limit the achievement of objectives and how this incentive scheme contributes to the consolidation of modern, effective, and socially responsible municipal management (MEF, 2023).

The study acquires relevance by being contextualized within the framework of the national policy for the continuous improvement of public expenditure. The MEF (2024) promotes, through the Budget for Results (PpR), a performance-oriented approach that links budget allocation with the fulfillment of verifiable commitments. This mechanism, by incorporating efficiency and sustainability indicators, promotes a culture of accountability in local governments. Evaluating its impact allows for the generation of empirical evidence to refine incentive policies and guarantee their interinstitutional sustainability.

At the international level, various countries apply similar systems. In India, the Smart Cities Mission program seeks to strengthen sustainable urban management through performance indicators linked to financing (Smart Cities, 2015). In Brazil, the Previne Brasil model associates fiscal transfers with health outcomes, evidencing progress and challenges in distributive equity (Minami et al., 2024). These experiences show that incentive-based programs can enhance public efficiency when aligned with strategic goals and the local socioeconomic context.

In Latin America, decentralization has promoted the transfer of competencies and resources to municipalities; however, gaps in institutional capacity persist. According to Rocha (2021), intergovernmental incentives must be accompanied by supervision mechanisms and local capacity-building to guarantee sustainability. In Peru, the PI constitutes a key policy in the modernization of the State, linking additional financing with objectively measured performance, which promotes a culture of continuous improvement in the management of municipal services and local development.

The PI, created by Law No. 29332 and regulated by Supreme Decree No. 027-2009-EF, aims to drive the efficiency and sustainability of municipal services through budgetary incentives. Its articulation with the Budget for Results reinforces strategic planning and evidence-based management (Quispe et al., 2024). Nevertheless, the program's effectiveness depends on the municipalities' capacity to meet established commitments and maintain institutional continuity in the face of frequent political and administrative changes.

In the Puno region, several municipalities face difficulties in meeting PI commitments due to budgetary constraints, technical weaknesses, and limited intersectoral coordination. This situation reduces their access to economic incentives, affecting the execution of local projects (MEF, 2024). Analyzing the case of a type A municipality allows for an understanding of the management strategies employed, the internal institutional dynamics, and the determining factors in the capture and execution of funds, contributing to the debate on the efficiency of decentralized public spending.

The general purpose of this study is to analyze the impact of the Incentive Program on municipal management efficiency in a type A municipality in the department of Puno during the year 2024. This analysis seeks to identify how the commitments established by the MEF translate into tangible improvements in administrative processes, the provision of public services, and financial sustainability, generating recommendations that strengthen institutional modernization and a results-oriented management culture.

Theoretically, the study is grounded in principal-agent theory (Jensen & Meckling, 1976), incentive theory (Laffont & Martimort, 2002), and New Public Management (Hood, 1991). These perspectives hold that economic incentives align interests between authorities and officials, promoting efficiency and accountability. Likewise, multi-level governance theory (Marks & Hooghe, 2004) is integrated, which highlights the importance of vertical cooperation between levels of government to strengthen local capacities and improve institutional performance.

The practical justification lies in the results of the analysis: identifying strengths, limitations, and opportunities of the PI as a management tool. Knowing how resources are captured and executed, as well as the strategies applied to sustain commitments, will provide useful evidence to improve municipal efficiency. Furthermore, the research will allow for the design of guidelines that optimize the use of human, financial, and technological resources, contributing to institutional strengthening and the sustained fulfillment of commitments established by the MEF (Arteaga et al., 2025).

From a social perspective, the aim is to highlight the impact of the PI on the quality of local public services and the well-being of the population. Access to financial incentives allows municipalities to execute projects that directly benefit the community, fostering citizen participation and sustainable development. This interaction

between citizenship and local government strengthens institutional legitimacy and public trust, fundamental elements for consolidating a participatory and transparent governance model at the municipal level (Cabanillas, 2024).

Legally, the Incentive Program is grounded in the Political Constitution of Peru (1993), which in its articles 194 and 195 grants autonomy to local governments and assigns them functions in matters of development, services, and participation. Additionally, it is supported by the Organic Law of Municipalities (Ley N.º 27972) and the Framework Law for Modernization of State Management (Ley N.º 27658), which establish the principles of efficiency, transparency, and intergovernmental articulation as pillars of decentralized public management (Congreso de la República, 2002, 2003).

Previous studies such as those by Espinoza (2022) and Quispe et al. (2024) show that the PI has improved administrative effectiveness, although it faces challenges in the articulation between levels of government. Likewise, research by Mayhuay et al. (2021) and Rubiños et al. (2021) highlight the importance of human capital and institutional leadership to guarantee sustainable results. These antecedents confirm that the program's success depends not only on financing but also on technical capacity, intersectoral coordination, and strategic talent management.

Minami et al. (2024) and Gomes Linard et al. (2023) demonstrated that performance-based incentives improve institutional efficiency, provided that clear indicators and continuous evaluation mechanisms are established. In this sense, the Peruvian PI aligns with these trends by promoting management based on verifiable results. However, its effectiveness requires adapting commitments to the territorial reality of each municipality, considering socioeconomic, geographical, and administrative factors that affect the achievement of goals.

Methodologically, the research is framed within the interpretive paradigm, complemented by the socio-critical approach. The former allows for an understanding of the perceptions and experiences of municipal officials regarding the functioning of the PI, while the latter encourages critical reflection on institutional practices and promotes structural changes (Habermas, 1984; Guba & Lincoln, 1994). This mixed approach makes it possible to analyze not only the quantitative results of the program but also the meanings, limitations, and opportunities that emerge from the perspective of the actors involved.

The analysis of the PI in a type A municipality in Puno will allow for the evaluation of the relationship between economic incentives and administrative performance, identifying how the capture, execution, and sustainability of resources influence institutional efficiency. The findings will contribute to the formulation of evidence-based public policies aimed at improving resource allocation and strengthening local governance. Likewise, they will serve as input for updating the PI's design and for future research on decentralized public management in Peru.

In synthesis, the research proposes a comprehensive analysis of the Incentive Program as a tool for administrative transformation, evidencing its impact on municipal management efficiency. The study seeks to generate theoretical, practical, and normative contributions that help optimize the management of local public resources. In this way, the role of the PI as a key instrument for consolidating a modern, sustainable, and results-oriented municipal administration, capable of responding to social demands and strengthening territorial development, is reaffirmed.

Methodology

The research adopted a qualitative approach due to its capacity to explore the perception, interpretation, and meanings attributed by municipal actors to the Incentive Program (PI). This approach allows for an understanding of how administrative processes, budget execution, and institutional practices affect municipal management efficiency. According to Hernández-Sampieri et al. (2023), the qualitative approach seeks to interpret phenomena in their natural context, prioritizing deep understanding over statistical generalization.

This is basic research with a descriptive-interpretive level, aimed at generating conceptual and empirical knowledge about the relationship between budgetary incentives and institutional performance. According to Muntané (2010), basic studies expand the existing theoretical body, offering foundations for subsequent applied research. This theoretical character allows for the identification of management patterns and the generation of sustainable proposals for administrative improvement.

The design is phenomenological-hermeneutic, grounded in Husserl's phenomenology and Heidegger's hermeneutics. This approach allows for the description and interpretation of the experiences of municipal officials regarding the implementation of the PI, considering the interaction between personal experiences and the institutional context. Fuster (2019) points out that hermeneutics seeks to understand human experiences based on the meaning that actors attribute to them, linking individual meanings with social processes. This design made

it possible to analyze the perception of efficacy, efficiency, and sustainability of the PI from a comprehensive perspective.

The study categories were defined based on the theoretical framework and the research objectives, following the guidelines of Monje (2011).

Category 1: Incentive Program (PI). Considered a budgetary instrument of the Peruvian State that promotes the improvement of municipal management through transfers conditional on the fulfillment of goals (MEF, 2024).

Subcategories: (1) Capture of PI resources, (2) Budget execution of the PI, (3) Sustainability of PI activities.

Category 2: Municipal management. Understood as the efficient use of public resources and the institutional capacity to achieve objectives for the benefit of citizens (Arteaga et al., 2021; Espino et al., 2024).

Subcategories: (1) Modernization of municipal management, (2) Effectiveness of municipal management, (3) Efficiency of municipal management.

These categories guided the construction of the interview guide and the subsequent coding of the data, ensuring analytical coherence with the study's purpose.

The study was conducted in a municipality classified as Type A by the Ministry of Economy and Finance (MEF) in the department of Puno. The choice was based on its level of administrative complexity and its participation in the fulfillment of PI commitments during the 2024 period.

The study population consisted of officials and public servants directly linked to the fulfillment of the PI. An intentional sample of nine key informants was selected: the program coordinator, those responsible for the established commitments, and those in charge of Commitment 03. The selection was made following criteria of relevance and experience in PI management, as recommended by Ventura et al. (2017) for qualitative studies based on expert judgment.

The semi-structured interview was used as the main technique for obtaining information. This tool allowed for flexible and in-depth inquiry into the participants' experiences regarding the implementation and sustainability of the PI. It is argued that this type of interview facilitates the adaptation of questions to the context and allows for the exploration of emerging themes during the conversation. Likewise, Vegas (2013) highlights its usefulness for capturing subjectivity and the nuances of institutional discourse.

The data collection instrument was a semi-structured interview guide developed based on the analysis categories and validated by five experts with doctoral degrees and experience in public research. Validation was carried out through expert judgment, verifying the coherence, clarity, and relevance of the items, in accordance with the principles of methodological rigor proposed by Díaz-Bravo et al. (2013).

Data collection was carried out during the second semester of 2024, after obtaining informed consent from the participants. The interviews were recorded in digital format and fully transcribed for analysis. Subsequently, thematic coding was performed using Atlas.ti version 24 software, which allowed for the grouping of responses into categories and subcategories, identifying patterns, coincidences, and divergences in the discourses.

The analysis followed the hermeneutic process proposed by Gadamer (1999), which consists of alternating between understanding and interpretation to generate meanings. The results were contrasted with the current theoretical and normative literature (MEF, 2024; Arteaga et al., 2021), integrating the perceptions of the interviewees with the institutional context. This process made it possible to formulate proposals aimed at improving the PI and the sustainability of municipal commitments.

To guarantee the credibility, reliability, and validity of the results, source triangulation strategies and external validation of the emerging categories were applied. Mays et al. (1995) argue that triangulation in qualitative studies helps to reduce interpretive bias and increase internal consistency. Likewise, a field log was maintained with the researcher's reflective observations, which strengthened the confirmability and transparency of the analytical process.

Results

The analysis of the information obtained through semi-structured interviews allowed for an understanding of the perceptions, experiences, and meanings attributed by municipal officials to the Incentive Program. From the hermeneutic processing of the data, categories emerged that reveal the factors affecting municipal management efficiency, highlighting progress, limitations, and opportunities for improvement in the program's implementation.

General analysis

From the processing and coding of the interviews in Atlas.ti v24, six analytical categories emerged, distributed across two main dimensions: Incentive Program (PI) and Municipal Management (GM). The hermeneutic analysis allowed for the identification of common perceptions, interpretive divergences, and

institutional patterns related to the effectiveness of the PI in improving local management. The narratives of the interviewees reflected a shared understanding of the program's importance, although they pointed out gaps in its implementation and operational sustainability.

Dimension 1: Incentive Program (PI)

Capture of PI resources

The interviewees agreed that resource capture depends mainly on the technical capacity to formulate and support the commitments established by the MEF. Seventy-eight percent of the officials indicated that the clarity of national guidelines and prior training directly influence the success of goal fulfillment.

"The problem is not accessing the incentive, but maintaining the pace of compliance when political priorities change" (I4, PI coordinator).

The analysis revealed that institutional continuity and the stability of the technical team are determining factors in ensuring sustained fund capture.

Budget execution of the PI

The execution of the assigned budget showed significant variations among the different commitments. The interviewees pointed out that the MEF's administrative procedures, although rigorous, limited operational flexibility to adapt projects to local realities.

"The PI demands results, but it does not always consider our personnel or infrastructure limitations" (I2, planning chief).

The hermeneutic analysis showed that efficient financial management requires greater articulation between executing units and the institutional planning area.

Sustainability of PI activities

All nine informants agreed that the sustainability of PI achievements is compromised after changes in municipal management. Although the program promotes the institutionalization of good practices, staff turnover and the lack of technical follow-up generate discontinuities.

"When a term ends, the commitments lose strength because there is no continuity policy" (I5, goal responsible).

This situation reveals the need to strengthen organizational culture and multi-year planning as strategies to guarantee the permanence of the advances obtained.

Dimension 2: Municipal Management (GM)

Modernization of municipal management

The participants recognized that the PI has driven improvements in administrative processes, promoting digitalization and standardization of procedures. However, they warned that technological modernization is not always accompanied by sufficient training.

"We have digital systems, but the personnel do not always master the tools" (I6, administrative analyst).

The interpretive analysis showed that the impact of the PI on modernization depends on the capacity for organizational change management and internal leadership to promote continuous learning.

Effectiveness of municipal management

Regarding effectiveness, the interviewees highlighted that the PI contributed to aligning institutional objectives with quantifiable goals, improving results monitoring. Nevertheless, they identified that the MEF's indicators focus more on formal compliance than on social impacts.

"Meeting a goal does not always mean that the service has improved" (I3, commitment officer).

The hermeneutic analysis allowed us to conclude that the effectiveness of the PI requires the inclusion of citizen impact indicators and not only administrative compliance indicators.

Efficiency of municipal management

The interviewed officials perceive that the PI has contributed to optimizing the use of financial and human resources. However, lengthy bureaucratic processes and deficiencies in inter-area articulation still persist.

"There have been improvements, but we still dedicate a lot of time to procedural aspects rather than results management" (I1, municipal manager).

The interpreted discourse showed that institutional efficiency is strengthened when incentives are integrated into strategic planning based on results and not solely on the annual fulfillment of goals.

Relationship between the PI and institutional efficiency

The cross-analysis between categories demonstrated a direct correlation between the degree of fulfillment of PI commitments and municipal administrative efficiency. The interviewees who reported higher budget execution also described more agile processes, inter-area coordination, and shared leadership. In contrast, the areas with lower execution evidenced weaknesses in planning, supervision, and document management.

Likewise, the PI was perceived as a motivating mechanism that fosters a performance culture, although its sustainability depends on local political commitment and the technical continuity of personnel. This relationship reinforces the hypothesis that budgetary incentives can be a catalyst for institutional change, provided they are accompanied by organizational strengthening strategies (Arteaga et al., 2025).

Emerging results

During coding, three emerging categories not initially foreseen were identified:

Institutional merit culture. Participants associated participation in the PI with professional recognition and a sense of achievement, which strengthens work motivation. *Knowledge management*. The absence of formal mechanisms to document successful PI experiences was evidenced, limiting the transfer of learning between administrations. *Limited intersectorality*. Officials pointed to scarce coordination with regional and national entities, which hinders the implementation of commitments with a territorial approach.

These categories complement the understanding of the PI's impact by showing how symbolic and organizational dimensions influence its practical effectiveness.

Interpretive synthesis

The phenomenological-hermeneutic analysis allowed for an understanding that the impact of the Incentive Program transcends financial results, generating institutional and cultural transformations within the municipality. However, its sustainability depends on the consolidation of evidence-based management, technical leadership, and functional stability. The overall interpretation suggests that the PI has strengthened administrative efficiency in the type A municipality, although challenges persist in institutionalization, personnel training, and social impact evaluation.

Discussion

The results confirm that the Incentive Program (PI) constitutes an effective instrument for improving administrative efficiency, consistent with the provisions of the Framework Law for Modernization of State Management (Congreso de la República, 2002) and the Organic Law of Municipalities (Congreso de la República, 2003). However, the impact of the PI is still concentrated on regulatory and financial compliance, rather than on the consolidation of sustainable and results-oriented management, coinciding with the findings of Espinoza (2022) and Quispe et al. (2024) in similar municipal contexts.

From the perspective of New Public Management, the PI responds to the principles of efficiency, accountability, and expenditure control proposed by Hood (1991). However, as Arteaga et al. (2025) warn, economic incentives are insufficient if not accompanied by stable institutional structures and technical leadership. In the Type A municipality of Puno, the results reflect administrative and budgetary advances, but also evidence weaknesses in inter-area articulation, knowledge management, and the training of technical personnel.

The hermeneutic interpretation, inspired by Gadamer (1999) and Habermas (1984), allowed us to understand that the impact of the PI is configured in a communicative process where municipal actors construct meaning about their practice. The interviews revealed tensions between the instrumental logic of goal fulfillment and the search for social legitimacy, a phenomenon also observed by Cabanillas (2024) in studies on open government. This demonstrates that efficiency depends not only on technical indicators but also on the ethical and reflective interaction among participants.

From principal-agent theory (Jensen & Meckling, 1976), the PI seeks to align the interests of the State with those of the municipalities. Nevertheless, the findings indicate information asymmetries and limitations in the supervision of commitment fulfillment, generating imbalances in the relationship between the MEF (2024) and local governments. This result coincides with the observations of Cattani and Mello (2021) in Brazil, where financial incentives achieved improvements in local performance only when continuous technical support was present.

The PI also contributes to the process of modernization of municipal management, aligned with the Open Government Agenda (ONU, 2023) and the orientations of the MEF (2023). However, as in the "Smart Cities" (2015) and "Previne Brasil" (Minami et al., 2024) programs, institutional sustainability requires investments in human capital and permanent digital structures. The analyzed narratives show that modernization is not limited to the use of technology but implies strengthening the reflective and operational capacity of public servants to consolidate an efficient organizational culture.

Finally, the study reaffirms that the Incentive Program has generated positive impacts on efficiency and staff motivation, but its sustainability depends on the consolidation of multiscalar and participatory policies (Marks & Hooghe, 2004). The results support the approach of Guba and Lincoln (1994) on the validity of knowledge constructed from contextual experience. In sum, the PI must evolve towards a collaborative governance model that promotes transparency, participatory evaluation, and the institutionalization of good municipal practices in accordance with the Political Constitution of Peru (Constitución Política del Perú, 1993).

Conclusions

The analysis shows that the Incentive Program (PI) has contributed significantly to improving the administrative efficiency of the Type A municipality in the department of Puno during 2024. Its implementation strengthened planning, goal fulfillment, and institutional transparency, although its impact remains conditioned by political stability, staff turnover, and limited organizational knowledge management.

The results show that the PI promotes a results-oriented performance culture, consistent with the principles of New Public Management. However, to guarantee its sustainability, it is necessary to consolidate mechanisms for continuous training, inter-area coordination, and participatory evaluation that ensure technical continuity and the institutionalization of good municipal practices beyond the formal fulfillment of goals.

It is concluded that the Incentive Program has a positive impact on municipal management efficiency when articulated with modernization policies, technical leadership, and local governance. The research demonstrates that financial incentives, accompanied by reflective processes and participation, can transform local public management into a more efficient, transparent, and results-oriented model that is sustainable over time.

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