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# GOVERNANCE AND TRANSPARENCY IN THE MANAGEMENT OF INVESTMENTS BY EXECUTIVE UNITS FOR CITIZEN SECURITY IN LIMA 2025

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**abstract**
Understanding administrative management for the execution of investments in a public safety executive unit in Lima, 2025. A qualitative study was conducted using an interpretive paradigm, phenomenological method, and semi-structured interviews. The study population consisted of 10 key collaborators from the executive unit, whose analysis was carried out using ATLAS.ti. The results reveal that investment management is an interdependent process that articulates phases such as multi-year programming, technical formulation, operational functioning, and execution, identifying deficiencies in technical files, institutional limitations, lack of inter-area coordination, and weaknesses in physical and financial monitoring. The conclusions were that efficient investment execution requires committed technical leadership, the use of integrated platforms that improve institutional coordination, and the continuous strengthening of the capacities of the teams responsible, thus ensuring effective, transparent, and results-oriented management for the benefit of development and the optimization of public resources.

**Keywords:** management, administration, investment, security

## INTRODUCTION

In public entities, investment execution plays a fundamental role in the use and optimization of state resources (Adewale et al., 2024). Through this process, public investment projects are implemented that seek to improve the quality of life of the population through the provision of public goods and services (Da-Fonseca et al., 2014; Matos and Chauca, 2023). To achieve this objective, investment execution requires adequate strategic planning, efficient resource allocation, transparency in fund management, and rigorous evaluation of results (León and Necochea, 2007). These factors, in addition to determining the effectiveness of projects, directly impact citizens' perceptions of the integrity and efficiency of public institutions (Valencia, 2022; Valeriano, 2013).

Within this general framework, investment management in executing units faces specific challenges. The hierarchical organizational structure, strict security protocols, and the entity's own regulations, which condition the processes of formulation, execution, and supervision of investment projects for citizen security, must balance

long-term operability in infrastructure and equipment, which requires more rigorous and specialized procedures (United Nations Office on Drugs and Crime [UNODC], 2021; Organization for Economic Cooperation and Development [OECD], 2019). This complexity requires a more robust investment management system that is better adapted to public entities.

However, in recent years, various shortcomings have emerged in the management of public investments, which have resulted in low efficiency, a lack of clarity in processes, and inappropriate distribution of economic resources. These failures have led to the ineffective use of public funds, resulting in unfinished projects or projects that do not meet the objectives of strengthening citizen security (Inter-American Development Bank [IDB], 2020). Despite the increase in resources allocated to government investment, difficulties persist in establishing clear priorities and adequately supervising projects, which has led to diversions toward unplanned or less relevant initiatives (Aguirre et al., 2021).

This problem is exacerbated by the absence of centralized information systems, which hinders coordination and timely monitoring of projects (Rodríguez and Béjar, 2022), compounded by weak collaboration between government authorities involved in citizen security, which prevents adequate coordination of investments with national security policies (Matos and Chauca, 2023). In response, various agencies recommended integrating all stages of the project cycle to strengthen public investment management in security (Economic Commission for Latin America and the Caribbean [ECLAC], 2022).

Likewise, the limited training of personnel responsible for resource management represents a significant obstacle, leading to errors in project formulation and execution, as well as underutilization of allocated funds (Ardanaz et al., 2020). This situation not only compromises the efficient use of resources, but also limits the state's capacity to effectively combat common and organized crime (Ministry of Economy and Finance of Ecuador [MeF], 2021).

Corruption within public institutions is another critical problem that negatively impacts investment management, such as cost overruns, contract steering, and poorly executed projects that have weakened public confidence in public entities, affecting not only institutional efficiency but also public perceptions of security (Seminario and Delgado, 2020; Valencia, 2022; Basel Institute on Governance [BIOG], 2023).

Finally, the lack of a clear regulatory framework and standardized procedures for public investment in citizen security is a persistent obstacle (Armendáriz and Carrasco, 2020), making it essential to review and strengthen mechanisms such as the National Public Investment System (SNIP), adapting them to the specific needs of institutions (Gavino, 2022). In this context, optimizing the management of resources allocated to citizen security is essential, not only to ensure efficient public investment, but also to restore public confidence (United Nations [UN], 2023).

The management and execution of investments in an executive unit for citizen security faces serious limitations related to planning, programming, and use of financial resources. One of the main problems is inefficiency in the allocation and management of funds, resulting from deficiencies in project formulation and evaluation, delaying the implementation of key public security initiatives and disrupting the physical and financial progress of investments, such as the operational capacity of the institution. In addition, the lack of inter-institutional coordination between levels of government makes it difficult for projects to be aligned with the real needs of citizens, leading to duplication of efforts and disjointed management.

Another challenge is to strengthen the capacities and supervision of those responsible for managing and executing investments, avoiding errors in budget execution, which weakens project monitoring. This is exacerbated by the absence of centralized information systems, which limit transparency, accountability, and public trust. These factors are evident in budget execution indicators and, consequently, delays in physical progress. Added to this is the perception of corruption, which requires urgent improvements in planning, inter-institutional coordination, and staff training to ensure investments.

The importance of this research lies in recognizing and examining the limitations present in the administration and development of investments within the executing units focused on citizen security, with the aim of increasing their operational effectiveness through the optimal use of public resources. By addressing these issues, the goal is to achieve higher levels of transparency, institutional accountability, and social credibility. In addition, the results obtained will strengthen the formulation of more efficient public policies and generate a security context more consistent with the demands of citizens.

The research is part of the university's social responsibility program: “Strengthening democracy, citizenship, and a culture of peace,” and is aligned with SDG 16: Peace, justice, and strong institutions (UN, 2023). Its purpose is to generate results that promote sustainable development, improving institutional capacities and ensuring efficient and transparent security services for the benefit of citizens. The overall objective was to understand the administrative management of investments in an executive unit for citizen security in Lima, 2025. The specific objective was to understand the administrative management of investments for physical and financial progress in the execution of investments in an executive unit for citizen security in Lima, 2025.

## MATERIALS AND METHODS.

The research was conducted using a qualitative approach, which focused on capturing the experiences, interpretations, and assessments that stakeholders give to the investment execution process in the field of public safety.

In accordance with the central purpose of this study, which is to analyze how administrative management is carried out in the execution of investments, an interpretive approach was used which, according to Carrasco (2019), facilitates understanding social realities from the perspective of the actors involved, highlighting the meaning they give to their particular practices and environments.

The study is part of basic research because it does not seek immediate application of the results, but rather aims to build useful knowledge for interpreting administrative management in a state entity. As indicated by Vara (2015), its scope is descriptive, focusing on the characteristics, processes, challenges, and administrative procedures linked to the execution of investments without any pretensions of generalization.

The qualitative approach was selected for its ability to delve into the complexity of the subject matter, providing access to the experiences of the participants, who, from their positions, offered key information on institutional dynamics, the limitations faced, the achievements made, and the challenges overcome, using semi-structured interviews as the main technique for collecting information (Cohen and Gómez, 2022).

In terms of methodological design, the phenomenological method was adopted for its usefulness in analyzing the subjective experiences of the actors in relation to the phenomenon under study, since, according to Ñaupas et al. (2018), this approach seeks to understand the essence of experiences through the description of testimonies and the discovery of common patterns through the categorization and coding of discourse.

At the same time, internal triangulation was carried out in the data analysis, contrasting the discourses of actors at different hierarchical levels, which made it possible to identify similarities, differences, and nuances in the interpretations of administrative management and its impact on the budget execution of investments, thus achieving a broader and more structured understanding of the phenomenon.

The study population consisted of professionals and public servants with key roles within the selected executing unit. To this end, a purposive or criteria-based sampling was used, selecting informants with relevant experience and knowledge to contribute meaningful information to the research.

The main data collection technique was the semi-structured interview, which was applied using a flexible guide that allowed the essential topics of the study to be addressed and emerging aspects to be explored in greater depth. The interviews were conducted with informed consent, and the results were subsequently transcribed for analytical processing using specialized qualitative software.

The information was processed using the ATLAS.ti program, which was used to systematically organize and analyze the content collected in the interviews, allowing for rigorous coding of the data and the construction of emerging thematic categories based on the narratives provided by the participants selected for this qualitative study.

Initially, the interviews were transcribed in full, respecting the language of the informants, and incorporated into ATLAS.ti as primary documents. This was followed by an interpretive and comprehensive reading, identifying significant fragments that were manually coded using specific qualitative analysis tags or codes.

The coding was carried out inductively, without prior categories, respecting the phenomenological approach, which allowed the categories to emerge directly from the participants' accounts, grouping the codes into thematic families according to common patterns and conceptual relationships found in the analytical process.

Next, ATLAS.ti tools were used to generate semantic networks that allowed the relationships between the codes to be visualized graphically. In addition, a second internal triangulation was carried out to contrast the responses of actors at different hierarchical levels, achieving a clear, structured, and verifiable representation of the phenomenon under study, thereby strengthening the credibility of the research.

The first main category was Investment Management, based on the legal framework of INVIERTE.pe, a system established by Legislative Decree No. 1252 under the supervision of the General Directorate of Public Investment of the MEF (MEF, 2020), divided into subcategories such as PMI, Formulation and Evaluation, Execution and Operation, each with its respective indicators.

The second category was Investment Execution, understood as the implementation of temporary interventions financed partially or totally with the objective of generating physical, human, institutional, or natural assets that improve the productive capacity of goods or services, considering two subcategories with their indicators of physical progress and financial progress (Angulo, 2022)..

**Table 1** Investment Management and Execution Categorization Matrix

| Categories | Subcategories | Indicators |
|---|---|---|
| Multi-year release schedule | | Annual Procurement Plan (PAC) scheduling.Institutional Operational Plan (POI) Consolidation of project portfolio |
| Investment Management | Formulation and Evaluation | Technical data sheets |
| | Evaluation and registration of projects in the Investment Bank | |
| | Preparation of the technical file | |
| Execution | Project implementation | |
| | Operation | Asset status report. |
| | Expense scheduling. | |
| | Ex-post evaluation of investment projects. | |
| Execution of Investments | Physical Progress | Start date |
| | Completion date | |
| | Execution period | |
| | Financial Progress | Value of technical file Budget execution |

Source: Prepared internally

Study setting According to (Manterola et al. 2019), the "study setting" refers to the process by which the researcher becomes familiar with the environment where the research is conducted, understanding its structure and functioning and establishing relationships with those involved, such as professionals and participants; this facilitates a deep understanding of the context and the phenomenon under study.

The study setting will be an executive unit for citizen security in Lima; likewise, the study participants will be collaborators from executive units.

The study participants will be 10 collaborators from different executive units for citizen security in Lima who will participate in this study. The following criteria will be considered: inclusion criteria: active employees with more than one year of experience and informed consent; exclusion criteria: collaborators who do not belong to the entity under study, collaborators with less than one year of work experience in the area under study.

**Table 2** Coding of individuals participating in the research

| Code | Position | Function |
|---|---|---|
| C 1 | Executive Unit Heads - UEI | Direct and supervise the technical processes of the EUI |
| C 2 | Executive Unit Heads - UEI | Direct and supervise the technical processes of the EUI |
| C 3 | Executive Unit Heads - UEI | Formulate and supervise the technical processes of the |
| C 4 | Executive Unit Heads - UEI | UFI. |
| C 5 | Investment Specialist Investment | Formulate and supervise the technical processes of the UFI |
| C 6 | Specialist | Prepare technical data sheets and pre-investment studies |
| C 7 | Head of Infrastructure | Prepare technical data sheets and pre-investment studies |
| C 8 | | Assess infrastructure assigned to the EU |
| C 9 | Head of Infrastructure | Assess infrastructure assigned to the EU |
| C 10 | Infrastructure Specialist | Develop and supervise investment projects |
| | Infrastructure Specialist | Develop and supervise investment projects |

Source: Own source

Data collection techniques and instruments: Data will be collected using interviews, defined as an interactive method in which the researcher asks open-ended questions, allowing interviewees to freely express their thoughts and feelings in detail (Ñaupas et al., 2018). Semi-structured interview guides will be used as instruments for both categories. Before implementation, the interviews will be validated by experts in the field using Aitken's validity; in addition, authorization will be requested from senior management to apply the instrument, and the day and time of the interviews will be coordinated with the participants. The academic purpose of the study will be explained to the participants, and the responses will be recorded on audio to ensure the completeness of the information collected.

Scientific rigor. In order to guarantee the validity and reliability of the research process, qualitative scientific rigor criteria were applied to ensure the soundness of the findings, allowing them to be considered relevant and useful for both the academic community and the institutional actors involved. In this regard, Salgado (2007) established the following criteria for evaluation: a) consistency, which was achieved through methodological coherence in all stages of the study, from the formulation of the problem to the analysis of the results. A uniform protocol was applied for the collection of data from semi-structured interviews with open-ended questions, which were systematically applied to all participants; In addition, intersubjective coding tests were carried out with another qualitative researcher to confirm that the codes and categories obtained through ATLAS.ti responded uniformly to the narrative content of the interviews, a process that allowed us to verify that different researchers could reach similar interpretations from the same data.

For b) credibility of the results, various strategies were implemented: triangulation of actors (officials from different levels and areas), validation of categories with the participants themselves using feedback techniques (member checking), and maintenance of a research log where key analytical decisions were recorded. These actions ensured that the findings accurately reflected the experiences and meanings attributed by the study subjects, as well as the authenticity of the phenomenon analyzed from the perspective of those who experience it on a daily basis. c) auditability: care was taken to ensure that the research process was traceable and transparent, allowing another researcher to audit or replicate the path followed. To this end, the entire methodological process was documented, from the selection of participants to the coding of data in ATLAS.ti. An analysis matrix was developed with the transcripts, codes, textual quotations, and categories, which were filed in an organized manner. In addition, interim reports were prepared with the theoretical and empirical basis for each decision made during the analysis. This systematic record allows other researchers to verify or reproduce the research process in similar studies.

According to d) applicability, although qualitative studies do not seek statistical generalization, care was taken to ensure the conceptual transferability of the findings. The descriptive richness of the contexts, institutional roles and administrative practices collected in this study allows its results to be applicable or comparable with other public safety enforcement units in similar contexts. To promote this applicability, detailed descriptions of the institutional environment, the actors involved, and their experiences were provided, allowing other researchers or decision-makers to assess the relevance of extrapolating these results to new scenarios (Salgado, 2007).

Data analysis methods were carried out in several stages: initially, the interviewees' responses were transcribed into a Word file, then each interviewee was assigned a code using identifiers such as C1, C2, up to C10. Subsequently, the data were processed with Atlas TI software, where each response was assigned the corresponding code according to the previously identified subcategories.

In terms of ethics, the research was conducted in accordance with international standards, guaranteeing the anonymity of the participants in the implementing unit. The fundamental ethical principles include respect for the autonomy of the participants, ensuring their informed consent, the confidentiality of the information collected, and the exclusive use of the data for research purposes. In addition, the well-being of participants was protected through the principle of beneficence, and a fair and equitable selection of participants was ensured, respecting the principle of justice.

## RESULTS

The overall objective was to understand the management of investment execution in an executing unit for citizen security, Lima, 2025, as evidenced in the following figure:

**Figure 1** Representation of investment management for physical progress in the execution of investments in an executing unit for citizen security.


Source: Prepared by the author.

Figure 1 shows that investment management is a comprehensive process that encompasses multi-year programming, technical formulation, operational functioning, and execution, all of which are interdependent and essential for achieving project objectives. This management not only structures and directs the efficient use of resources, but also acts as a direct cause of physical progress, demonstrating that adequate planning and execution have a positive impact on the completion of works or services. Likewise, it can be observed that the execution of investments encompasses both physical and financial progress, indicating that both must advance in a coordinated manner to ensure effective and sustainable results in the context of citizen security.

In relation to specific objective 1, which seeks to understand the administrative management of investments for physical progress in the execution of investments in an executing unit for citizen security, Lima, 2025, based on the interviews conducted, various positions have been gathered that reflect direct experiences in relation to the physical execution process of projects.

According to expert 1: In many cases, the technical file is incomplete or deficient, which prevents work from starting or leads to reformulations. Even if there is a budget, it cannot be
executed without land clearance. In addition, contracting processes are slow, affecting the progress and execution of investments.

Similarly, expert 2 argues that: The approved physical schedule is often not met due to a lack of technical monitoring and unresolved observations. Sometimes the land is not cleared or errors are detected in the field. Physical progress is validated through appraisals, reports, and direct supervision, but if there is a lack of trained personnel, everything slows down.

Expert 3 comments: Physical execution is affected when the contractor lacks financial or technical capacity. Works are halted due to lack of legal clearance or interference. Even with monthly valuations and inspection visits, delays are inevitable if planning is not comprehensive.

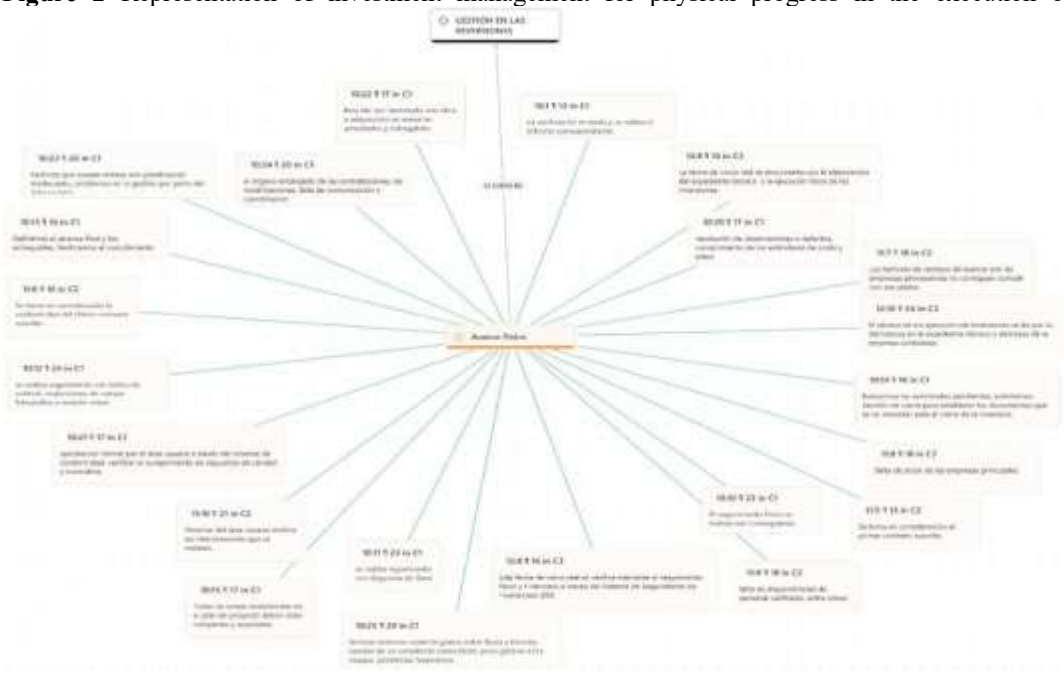
Expert 4 points out: We have assessments and work logs to document progress, but if the technical file has errors, we cannot move forward. The lack of constant monitoring by the entity leads to a lack of coordination. Sometimes decisions are delayed because there is no continuous technical presence.

Similarly, expert 5 states that: Even with a good file, if there is no territorial control or the social environment is conflictive, progress cannot be made. Delays occur due to public services that have not been relocated. Even if valuations and construction meetings are used, without technical leadership, physical execution is left half-finished.

Expert 6 states: The physical-financial schedule guides implementation, but if there is no land management or if the bidding processes are slow, everything comes to a standstill. Valuations are reviewed monthly, but if the

contractor does not comply, contractual resolutions are issued, which impacts progress.
Along the same lines, expert 7 mentions that: Physical progress is monitored through visits and documentary control, but often the staff is not trained and does not detect failures in time. Sometimes the file says one thing and the reality on the ground is another. If this is not reformulated, the work stops.
Expert 8 indicates that: We have formats and procedures to verify physical progress, but the reality in the field is always different. The main problem is the lack of technical preparation in some projects. Supervision should be more rigorous to avoid late observations.
Expert 9 adds that: Physical milestones are used for scheduling, with each one validated by minutes. The problem arises when there are unforeseen interferences, such as invasions or land disputes. All of this halts execution, even if the plan is well designed.
Finally, expert 10 argues that: There is institutional weakness in monitoring physical progress. Sometimes it is done on paper, without actual visits to the field. Priority is given to meeting administrative targets rather than verifying the actual status of the work. This leads to discrepancies between what is reported and what is actually implemented.
The testimonies show that, although there is a technical and procedural framework for monitoring and controlling the physical progress of investments, its effective implementation is limited by multiple operational and structural factors. First, there is a widespread weakness in technical files, which contain errors, omissions, or outdated information that prevent smooth and safe implementation.
Second, there is a notable lack of physical and legal clearance of land, which leads to delays, even when financing has been approved. Interference such as relocation of services, litigation, or social conflicts are also obstacles cited by several interviewees.
A third recurring issue is the limited technical capacity of both internal staff and contractors. The lack of field monitoring and technical leadership forces projects to be reformulated or halted.
Finally, there is a clear disconnect between administrative progress reports and the actual status of work in the field. This gap shows that assessments and reports do not always reflect true physical progress, undermining the reliability of official indicators and affecting the achievement of institutional goals.

**Figure 2** Representation of investment management for physical progress in the execution of investments



Source: Prepared by the author
Figure 2 shows the ATLAS.ti network on investment management in physical progress, reflecting a complex and interrelated structure of institutional, technical, and contextual factors that directly affect the execution of public projects.
The central node, “Physical Progress,” is connected to various codes covering procedural aspects such as scope definition, on-site verification, the use of timetables and Gantt charts, formal approval by the user area, and supervision through contracts and systems such as the SSI, to factors causing delays, both internal (poor planning, lack of qualified personnel, errors in the technical file) and external (wars, political changes, or economic crises).
Criteria for completing a project are also highlighted, such as the delivery of activities according to technical

specifications, verification of compliance, and resolution of observations.
Overall, the network shows that physical progress in investments is not a linear process, but rather a complex web that requires rigorous control, coordination between entities, regulatory compliance, and a high capacity to adapt to external contingencies.
This underscores that successful execution requires not only technical planning, but also effective governance and organizational resilience.
With regard to specific objective 2: understand the administrative management of investments to advance the execution of investments in an executing unit for citizen security, Lima, 2025.
According to expert 1: The technical file establishes the reference costs, but in practice, actual prices often vary due to factors such as deadline extensions or measurement errors. Monitoring is done through the SIAF, although we sometimes also use Excel spreadsheets. When there are deviations, reports are issued and additional funds are requested, but the process is slow and bureaucratic.
Similarly, expert 2 argues that: The amount in the technical file is a guide, but technical changes distort financial execution. We use SIAF reports and compare what has been executed with physical progress.
The most common problem is that spending does not progress at the expected rate due to delays in contracting. When discrepancies arise, the targets are reformulated and legal support is sought for modifications.
Similarly, expert 3 comments: We start with the budget in the technical file, but it is adjusted based on valuations. We use comparative formats between the financial and physical aspects. Discrepancies occur when there are deadline extensions or larger amounts of work. In that case, the additional amount is technically justified and the budget is reformulated.

Expert 4 points out: The file is used for planning and scheduling, but there are always differences with the actual execution. Controls are carried out using SIAF and comparative tables. The greatest difficulties arise from price adjustments or extensions. When deviations are high, reports are prepared to request a new budget or rescheduling.

Similarly, expert 5 states that: Funds are programmed based on the technical file, but when there are technical changes or interference, the budget is no longer sufficient. Monitoring is monthly, through the SIAF and the financial schedule. To correct this, technical justifications are prepared and the budget change is managed with the MEF.

Expert 6 states: The amount in the file is used as an initial reference, but it is modified as progress is made. Deviations occur due to poor file preparation or lack of unit price analysis. We use SIGA and SIAF for recording. To resolve this, a new financial schedule is prepared with technical reports.

Along the same lines, expert 7 mentions that: We take the file as a basis, but there are always changes along the way. Follow-up is done with the SIAF and cross-checked with physical progress reports. The main problem is the lack of coordination between areas, which delays spending. When there are differences, the technical committee is convened to adjust budgets and targets.

Similarly, expert 8 indicates that: Planning is based on the technical file, but there are many adjustments. Tools such as Power BI and SIAF are used for monitoring. When deviations are detected, the executing unit is informed so that decisions can be made. Delays in physical execution prevent spending from progressing at the same pace.

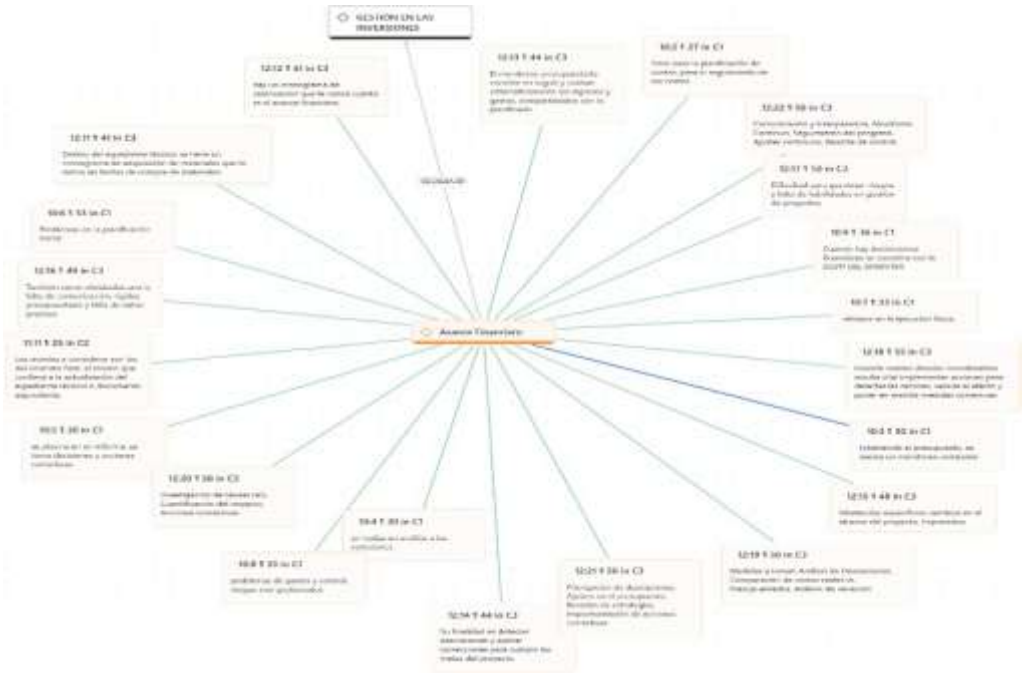
Expert 9 explains that: The technical file sets a financial target, but modifications are common. Monthly monitoring is carried out, comparing what was budgeted with what was accrued. The most frequent obstacles are contractors that do not make progress or technical errors. Corrective measures include rescheduling and additional budget allocations.

Finally, expert 10 points out that: The planned budget is taken as a baseline, but it is often not executed as expected. The SIAF, SIGA, and control meetings are used. If there are deviations, a financial analysis is carried out and the changes are justified.

The testimonies analyzed show that, although the technical file is the main reference tool for financial programming of projects, deviations between the planned budget and actual expenditure are frequent. Most interviewees agree that financial execution rarely matches the initial file precisely, due to technical modifications, errors in measurements, interference in the work, deadline extensions, or price adjustments.
The Integrated Financial Management System (SIAF) is the most widely used tool for budget monitoring, often supplemented by comparative tables, Excel spreadsheets, SIGA, or Power BI dashboards. In many cases, technical teams produce monthly reports to compare financial progress with physical progress, although they acknowledge

that inter-institutional coordination is lacking, preventing synchronized implementation.
Another significant obstacle identified is the lack of adequate dynamic budget planning, which prevents a rapid response to project changes. As a result, when deviations occur, most interviewees indicate that technical reports must be prepared to request additional budget allocations or reprogramming from the Ministry of Economy and Finance (MEF), a bureaucratic and slow process.
Finally, there is a clear need to improve the quality of technical files, train financial monitoring teams, and optimize real-time control mechanisms to ensure more efficient budget execution, aligned with the physical progress and strategic objectives of the Project.

**Figure 3** Representation of investment management for financial progress in the execution of investments



Source: Prepared by the autor

In Figure 3, the semantic network developed in ATLAS.ti on investment management in relation to financial progress shows a comprehensive view of the factors that positively or negatively affect the execution of the public budget. The main node, called “Financial Progress,” is connected to essential components such as planning, monitoring, and decision-making in response to deviations. In the area of planning, multiple constraints are identified that compromise the efficient development of investments, including the lack of valued schedules, errors in procurement programming, and the lack of accurate data in technical files, which affects operational and financial feasibility from the initial stages. Similarly, it is highlighted that budget monitoring plays a key role in allowing for a comparison between what has been executed and what has been planned, detect deviations in a timely manner and propose corrections through technical reports, gap analyses, and improvement measures aligned with the objectives set. When financial deviations arise, they may be due to flaws in the original planning, rigidity in the budget structure, inefficient expenditure management, weak coordination with the General Planning and Budget Office of the MININTER, or limited capacity to manage the associated risks.
The analysis network also reveals that the deviations detected should not be limited to a diagnosis, but require strategic treatment through concrete actions such as scope review, rescheduling of activities, and prioritization of measures, which highlights the need for proactive and sustained management over time.
In addition, a link is established between the financial progress and physical progress of the project, showing that delays in physical execution translate into budgetary distortions. Therefore, financial progress should not be considered solely from an accounting perspective, but as a cross-cutting indicator that reflects the quality of technical, administrative, and strategic management, which is key to ensuring the sustainability and effectiveness of public investment.

## DISCUSSION

The overall objective was to understand how administrative management focused on the execution of investments

in an executing unit dedicated to citizen security constitutes an integrated and complex process structured around four essential pillars: multi-year programming,

formulation and evaluation, execution, and operation. These elements maintain an interdependent relationship that allows for a comprehensive interpretation of the weaknesses detected in both the physical and financial progress of the projects. Particularly in the formulation and evaluation stage, structural obstacles are identified that prevent the timely start of investments, such as technical files with inconsistencies, unfinished legal restructuring processes, and sectoral permits that are not processed within the expected time frame. These difficulties coincide with the findings of Herrera (2023), who observes that in Colombia, errors in project structuring lead to budget deviations, deadline extensions, and low implementation effectiveness. However, unlike in that context, in the Peruvian case studied, these shortcomings persist even under a consolidated regulatory framework such as INVIERTE.pe, which shows that the problem is not limited to a lack of technical or legal standards, but rather responds to a limited institutional capacity to implement these instruments efficiently, in a coordinated manner, and in accordance with operational requirements.

Similarly, Ardanaz et al. (2020) state that inadequate planning, together with fragile institutional frameworks, considerably restricts budget execution and reduces spending effectiveness. However, in the Peruvian case examined, although there is a regulatory structure and technological tools for planning and evaluation, the constraints are concentrated in aspects related to organizational culture, internal management, and coordination between areas, which prevents these instruments from functioning effectively. Gurara et al. (2021) warn that accelerating public investment without consolidated administrative capacity can lead to cost inflation and low efficiency in the use of resources. Although budgets do not increase abruptly in this executing unit, there is evidence of poor resource programming, leading to frequent reprogramming and under-execution, generating similar effects but with different origins. In addition, Milla (2023) emphasizes that efficient public management, led by local governments with a strategic approach, can generate positive impacts on infrastructure, the economy, and social development. However, the results obtained identified a lack of technical and strategic leadership, which significantly reduces the effectiveness of investments, even in scenarios where designated personnel and financial resources are available. This situation demonstrates that the availability of human and economic capital does not guarantee results if there is no effective leadership to direct actions toward institutional goals.

This result can be interpreted in light of modern public administration theories, particularly from the perspective of Weber (1992), who highlights rational bureaucracy as the ideal model of administrative management, based on principles such as predictability, legality, and efficiency. However, in the Peruvian context analyzed, this model is compromised by disjointed institutional structures, functional fragmentation, and weak decision-making mechanisms, which hinder the proper development of administrative processes in accordance with established standards. Drucker's (1973) perspective is also present, pointing out that management should be a structured practice that combines planning, control, and evaluation to achieve the desired results. However, the investment management analyzed here presents a fragmented application of these principles, since, although formal technical procedures exist, they are not consolidated as part of a coherent organizational practice.

For its part, the New Public Management model, developed by Hood (1991), insists on the incorporation of practices oriented toward performance, efficiency, and transparency, values that are still in the process of consolidation in the executing unit, where documentary formality contrasts with operational informality. In turn, Rawls' ethical framework (1971), focused on justice and equity, is relevant when considering that public investment management should prioritize collective well-being through the fair and efficient distribution of resources, which is compromised in this research by failures that directly affect the execution of priority projects for citizen security.

Therefore, the most significant contribution of this result lies in showing, with an empirical basis and from a qualitative perspective, that the execution of investments in citizen security cannot be resolved from an exclusively regulatory or budgetary perspective, but rather requires a more profound institutional reconfiguration based on technical capacities, organizational leadership, and a culture of strategic planning. This approach, supported by in-depth interviews, has made it possible to highlight dimensions that remain invisible in quantitative studies or those based solely on documentary analysis.

With regard to the first specific objective, focused on the administrative management of physical progress, the findings show that this procedure is based on the use of regulatory and technical tools that enable the monitoring and verification of the development of the works. These instruments make it possible to monitor the achievement of construction goals, evaluate the execution of scheduled activities, and generate reports that support decision-making. However, there are also limitations in their implementation, such as outdated records, weak coordination between responsible areas, and deficiencies in specialized supervision, which hinder the executing units from achieving efficient physical progress in line with the project's objectives. In this context, documents such as the start-up report, the S curve, indicators from platforms such as SSI-MEF and Power BI, as well as the work of the reception committee and end-user compliance, constitute a control system aimed at ensuring that execution complies with established schedules and required standards (Benites and Salguero, 2023). However, unlike what

these authors indicate, this study shows that these tools are not effectively integrated into the operational process or linked to continuous feedback mechanisms, which leads to discrepancies between what is planned and what is actually executed.

For their part, Lagarda et al. (2020) argue that the duration of a project is directly influenced by the quality of its formulation and development, as well as by the fiscal and organizational environment in which it is executed. However, in contrast to the Peruvian context examined in this research, in which the preparation stage includes technical documents and evaluated timelines, delays are not due to regulatory shortcomings, but to internal structural weaknesses such as a lack of specialized leadership and poor inter-institutional coordination. Similarly, Matthew and Ramegowda (2020) argue that in developing countries, projects fail due to a combination of inadequate planning, low technical capacity, and poor communication. However, in the Lima implementing unit analyzed, despite having tools such as the Investment Monitoring System and systematic reports, the same difficulties persist due to weak organizational structure and fragmented decision-making. Finally, Gurara et al. (2021) warn that delays and cost overruns arise when implementing entities lack the capacity to absorb the pace of investment. However, this study notes that the problem does not lie in budget increases, but rather in the lack of alignment between the technical schedule and operations, which reveals a disconnect between planning and administrative execution.

These statements are connected to Weber's (1992) postulates, which state that rational administration must be based on clear rules and systematic procedures. However, in practice, this rationality is altered by the limited traceability of processes, poor feedback, and weak inter-institutional coordination, which reduces the potential of the technical instruments used. From the perspective of New Public Management, institutions are expected to operate based on results and efficiency criteria, but this can only be achieved if sufficient organizational conditions and technical capacities exist, which, according to this study, is still a challenge in the management of physical progress.

Therefore, the contribution of this result lies in showing that the existence of systems such as the S-curve or automated indicators is not enough; it is essential to have an institutional environment that facilitates the integration of these mechanisms into a coherent, transparent, and public service-oriented administrative practice.

With regard to specific objective 2, administrative management of financial progress, the study reveals a series of tensions between budget planning and the actual execution of resources. The gap between the schedule and the budget leads to rescheduling, requests for deadline extensions, and increased financing requirements, which in many cases results in budget under-execution. This phenomenon is consistent with the findings of Garcés (2021), who identifies that the INVIERTE.pe system faces serious difficulties in complying with spending due to organizational and technical obstacles that prevent it from anticipating or responding efficiently to budgetary imbalances. Unlike this general context, in this executing unit, problems are particularly concentrated in the lack of synchronization between financial and technical areas, which prevents timely execution even when budgetary resources are available.

Similarly, Vammalle and Bamablaite (2021) state that subnational governments with limited fiscal autonomy and poor intergovernmental coordination face greater obstacles in executing their investment budgets, which negatively affects the financial sustainability of projects. However, this study warns that, despite having some financial leeway, the difficulties stem from fragile planning, without alternative scenarios or preventive adjustment mechanisms. Likewise, Afieroho et al. (2023) demonstrate that the lack of
correspondence between citizen demands and the functionalities of digital government restricts transparency and hinders expenditure control. This is evident in this research, where, although a monitoring system exists, its application does not generate confidence or correct deviations in a timely manner, as information does not circulate clearly or at the right time among the actors involved. Finally, Armendáriz and Carrasco (2020) point out that, despite certain advances in public expenditure monitoring in Latin America, significant gaps remain in the absorption capacity between different levels of government, which directly affects the efficiency of budget execution.

In this case, it is observed that the executing unit, despite having a formally established structure, shows limited capacity to respond to financial imbalances, which manifests itself in cost overruns and extensions of deadlines not foreseen in the initial programming. This situation reflects a management system that, although institutionalized, lacks effective mechanisms to anticipate and correct deviations in real time.

From a theoretical perspective, Drucker (1973) warns that expenditure management should be based on principles of administrative rationality, where planning and evaluation are essential elements for decision-making. However, the findings of this study indicate that, in practice, financial planning fails to anticipate adjustment scenarios, leading to consequences such as budget underspending and increased costs. In this sense, the New Public Management theory is relevant, as it raises the need to establish financial performance control systems, which depend on the existence of effective channels of communication and coordination between technical and financial areas, a condition that appears to be weakened in the executing unit analyzed.

Therefore, the main contribution of this result is to show that financial execution should not be understood solely

as compliance with an expenditure schedule, but as a complex process that requires foresight, adaptability, transparency, and a strategic vision that ensures that every dollar invested fulfills its purpose. The empirical evidence gathered through the interviews allows us to understand, from the experience of the actors involved, how budgetary decisions are affected by the rigidity of the system, the lack of leadership, and the disconnect between areas, which raises the need to rethink the public management model from a comprehensive perspective that articulates financial, organizational, and institutional dimensions.

Finally, based on the findings of this research, possible lines of research emerge that could constitute hypotheses for future doctoral studies and broaden our understanding of the phenomenon addressed. A first hypothesis suggests that weak technical leadership in the executing units is a decisive factor in the low efficiency of the physical execution of public investment projects, which could be explored through comparative studies between entities with different management styles. A second hypothesis suggests that organizational fragmentation and lack of coordination between technical and financial areas directly affect the predictability of public spending and budget efficiency, highlighting the need to promote more integrated and coordinated management models.

A third hypothetical line of inquiry suggests that an organizational culture focused on formal compliance rather than results limits the real impact of public investment in critical sectors such as public safety, an issue that deserves in-depth analysis from institutional theories.

These future hypotheses, derived from the empirical evidence of this study, open up new possibilities for more far-reaching research, using both qualitative and mixed approaches, which will contribute to improving public management frameworks and strengthening the achievement of the Sustainable Development Goals related to effective and accountable institutions..

## CONCLUSIONS

It was concluded that the administrative management of investments in the executing unit showed serious technical and structural deficiencies. There was a lack of coordination between formulation, execution, institutional functioning, and multi-year programming, the latter being rigid and poorly integrated with execution. The implementation of the INVIERTE.pe system was fragmented, focusing on formal compliance rather than operational efficiency. Physical execution was affected by low training, poor traceability, and weak coordination, leading to delays. At the financial level, there was a disconnect between physical and budget schedules, under-execution, and a lack of strategic planning, highlighting the urgent need to strengthen institutional and technical capacities.

Luna (2025) concludes that the implementation of the playful pedagogical model had a significant impact on strengthening children's social and emotional skills. There was evidence of improvement in the expression of emotions, cooperative work, and emotional self-regulation, which supports the importance of educational strategies based on structured play that is pedagogically meaningful and contextualized to the needs of the children's environment. This improvement was observed not only in the emotional dimension but also in the social dimension, promoting empathy and assertive communication.

Likewise, Luna (2025) highlights that the playful pedagogical approach promotes a positive school environment that stimulates active participation, mutual respect, and the development of emotional bonds between peers and teachers. Through play as a methodological strategy, children experienced meaningful learning, which validates that the model is not only effective for social-emotional development but also for consolidating inclusive, affective, and quality early childhood education..

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