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Strategic planning and budget execution of sports activities for workers of public institutions

Planeamiento estratégico y ejecución presupuestal de actividades deportivas, para los trabajadores de instituciones públicas

Planejamento estratégico e execução orçamentária para atividades esportivas em servidores municipais

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ABSTRACT

For the realization of this work, it was assumed that if actions are taken to improve the strategic planning and budget execution of sports activities for the workers of public institutions, the physical health of the workers and the attention to the public can be



improved; therefore, the objective was to present a set of activities to improve the strategic planning and the destination of the budget, in order to promote sports activities for the workers of public institutions. A diagnosis was made, mediated by a questionnaire where the deficiencies in the knowledge of the variables strategic planning and budget execution for sports management were evidenced, and a correlational study was carried out. The sample consisted of 68 employees of a municipality. As results, the set of activities proposed to enhance the strategic preparation and budget execution of sports activities of workers of public institutions allowed solving problems of social cohesion and competitiveness; generated a collaborative environment, from teamwork; and established links between Physical Education teachers, workers and managers. The direct significant relationship between the variables was corroborated, according to Spearman's Rho correlation =0.79.

Keywords: sports management, strategic planning, budgeting, public workers

RESUMEN

Para la realización de este trabajo, se partió de la condición de que si se realizan acciones en función de mejorar la planificación estratégica y ejecución de presupuesto de las actividades deportivas, para los trabajadores de instituciones públicas, se puede mejorar la salud física de los trabajadores y la atención al público; por ello, el objetivo trazado fue presentar un conjunto de actividades para mejorar la planificación estratégica y el destino del presupuesto, en función de potenciar actividades deportivas para los trabajadores de instituciones públicas. Se realizó un diagnóstico, mediado por un cuestionario donde se evidenciaron las deficiencias en el conocimiento de las variables planificación estratégica y ejecución de presupuesto para la gestión de deportes, y un estudio correlacional. La muestra fue de 68 trabajadores de una municipalidad. Como resultados, el conjunto de actividades propuesto para potenciar la preparación estratégica y la ejecución de presupuesto de las actividades deportivas de los trabajadores de instituciones públicas permitió resolver problemas de cohesión social y competitividad; generó un ambiente de colaboración, desde el trabajo en equipo; y estableció vínculos entre los profesores de EF, los trabajadores y los



directivos. Se corroboró la directa relación significativa entre las variables, según la correlación de Rho de Spearman =0,79.

Palabras clave: gestión de deportes, planificación estratégica, presupuesto, trabajadores públicos

RESUMO

Para a realização deste trabalho, partimos da condição de que se forem tomadas ações para melhorar o planejamento estratégico e a execução orçamentária das atividades esportivas para os trabalhadores das instituições públicas, pode-se melhorar a saúde física dos trabalhadores e o atendimento ao cliente, razão pela qual o objetivo do esta pesquisa tem como objetivo apresentar um conjunto de atividades para aprimorar o planejamento estratégico e a alocação de orçamentos estratégicos com o objetivo de promover a prática esportiva dos servidores de instituições públicas. Foi realizado um diagnóstico por meio de questionário que revelou deficiências no conhecimento dessas variáveis. Foi realizado também um estudo correlacional entre o planejamento estratégico e a execução orçamentária para a gestão esportiva. A amostra foi de 68 trabalhadores de um município. Como resultado, foi confirmada a relação direta significativa entre planejamento estratégico e execução orçamentária para gestão esportiva de trabalhadores de instituições públicas, segundo a Correlação Rho de Spearman (RS) = 0,79. O trabalho gerou um ambiente que estimulou a colaboração, o trabalho em equipe e a criação de vínculos entre os agentes participantes. A relação entre Planejamento Estratégico e execução da variável orçamentária para gestão do esporte para trabalhadores de instituições públicas apresenta correlação alta, maior que 0,50.

Palavras-chave: Planejamento estratégico, orçamento, gestão esportiva, servidores públicos



INTRODUCTION

Given the evidence that the population and the workers of a municipality detect difficulties in the elaboration, execution and application of planning for budgetary execution and strategic planning, a diagnostic activity was carried out to determine the need to implement a proposal for sports activities in the public institution, and if effective, to generalize it to several institutions, through an organized and structured approach; then it is considered to make a survey to the personnel of some sub-manageries of a Peruvian municipality, to determine the importance and need to promote physical activities and to achieve success in the management.

In this regard, sport is not only considered to contribute to physical well-being, but also plays a key role in social integration and community cohesion, which is essential in the strategic planning of sport activities. Abrahamyan (2023) emphasizes that sport management should be adapted to the sociocultural needs of each region, including the promotion of socialization. By encouraging participation in inclusive sports activities, problems such as social exclusion and inequalities can be solved, which leads to healthier and more collaborative relationships in the work environment.

Sport, by including a comprehensive and personalized approach, promotes socialization in groups with common interests; according to Aguilar and Ruiz (2019), these specific approaches help to solve problems of discrimination and lack of access to sport, especially in women. In this regard, a correct strategic sports planning for workers of public institutions has the potential to address particular needs, which promote a more inclusive and respectful environment and improve physical and emotional health.

Socialization is a central aspect of sports planning; as effective organizational systems facilitate the active participation of communities. Avila (2020) explains that an adequate budget and an efficient organizational structure enable the implementation of accessible sports programs. This not only improves the physical performance of participants, but also solves problems such as lack of infrastructure and resources. In addition, it generates a sense



of belonging and social cohesion, essential aspects for the development of a more connected and physically active society.

The analysis of financial performance in sports institutions, as described by Burgos and Camilo (2019) highlights the relevance of strategic resources to promote socialization. Adequate financial management allows the creation of sports programs that integrate different communities, which favors social inclusion and the formation of support networks. Through sports, social problems such as exclusion and lack of cohesion can be solved and opportunities are provided for the physical, mental and social development of workers in public institutions

In sports, competitive strategies not only improve performance, but also have a significant impact on socialization. Quispe and Rivera (2019) argue that the implementation of resource-based strategies helps to develop structures that favor social interaction among participants. Sport, as an integration tool, allows solving problems of social cohesion and competitiveness and generates an environment where collaboration, teamwork and the creation of bonds between community members are favored.

For the realization of this work, it was started from the condition that, if actions are taken to improve strategic planning and budget execution, for the sports management of workers of public institutions, their physical health and attention to the public can be improved; which undoubtedly favors the reputation of sports management, since this condition can contribute to the development of sports activities, form physical abilities, develop critical thinking skills and problem solving (Molina, et al., 2021).

According to these authors' data, the impact on the scientific community of Uruguayan students aged 12 to 15 was evaluated using a quasi-experimental design with control and experimental groups. The experimental groups participated in the corporate image during one school year, while the control groups continued with traditional teaching. The results showed that students in the experimental groups significantly improved their scientific competence compared to students in the control groups. These criteria formed part of the



essential argument that strategic planning and budget execution contribute significantly to academic and sports management.

With strategic planning and budget execution, methods and procedures are adopted at the optimal level to take advantage of the resources that make the success of sports performance possible; on the other hand, they guarantee training from the basic levels so that workers in public institutions improve physical health and come to understand how the human body works and how they can use it to set goals, overcome obstacles and promote quality of life and health.

Rodriguez et al. (2018) present a model of didactic strategy for interactive learning in online environments at the graduate level. This model, is based on the use of technological tools to promote collaboration, reflection and knowledge construction. In terms of technologies, athletes in general use technological tools to collaborate in the planning of training, through a management aligned with academic education; this process requires an evaluation of performance focused on problem solving, and thereby achieve in parallel, other professional skills such as promoting teamwork, improving communication processes and problem solving, considered crucial for strategically planned sport.

In participation activities, organizational culture is an essential component, which from its process and development can detail advantages and disadvantages found internally in the institution. From here it follows that process management allows concerted strategic planning to manage processes and scientific inquiry, order to achieve the development of sports activities.

In addition, actions on public management involving sports, also have as an additional benefit in municipal workers, sharing information about sports, establishing a supportive environment, avoiding stress (Alamri, et al, 2020). Management teams can coordinate with their workers, to achieve objectives and goals, to facilitate proper institutional management.

Process management is characterized by timely and adequate internal communication, establishing favorable interpersonal relationships between workers and technical teams, in



order to develop a better administration. Although the institution emphasizes all efforts to achieve proper management, the proposed results linked to the promotion of sports activities in municipal institutions are often affected.

Sports planning should be oriented to the long term, through a socio-critical model (Seminario, et al., 2022) in which clear objectives, achievable goals and progressive training programs that consider both physical and psychological preparation are established. In this context, the budget plays a fundamental role, as it must be effectively distributed among key areas such as infrastructure, technical staff, nutrition, equipment and injury prevention.

In addition, it is crucial to include investment in the continuous training of coaches and research into new training methodologies. The combination of proper planning and efficient budget allocation allows for the optimization of resources, thus avoiding unnecessary expenses and ensuring the conditions for comprehensive development.

The objective of the work was to present a set of activities to improve the strategic planning and the destination of strategic budgets, in order to enhance the sports activities of the workers of public institutions.

MATERIALS AND METHODS

A diagnosis was made of the personnel of each sub-management of a Peruvian municipality, in the last two months of the year 2023, to determine the importance and need to promote physical activities and achieve success in the management; the field work was established with a sample of 68 workers, chosen by convenience, applying the principle of voluntariness, so they consented to fill out the questionnaire.

This questionnaire was based on a survey applied to the selected sample in order to assess their knowledge of strategic planning for developing sports programs. The following dimensions were used to measure the strategic planning variable: strategic processes (SP), operational or key processes (POC), support processes (SP).



This diagnostic tool paved the way for the creation of a set of actions to strengthen strategic planning with the objective of developing sports programs that are attractive and accessible to municipal workers.

After application, a correlational study was carried out, with a non-experimental design; to measure the impact of the activities, two dimensions were assessed: strategic planning and budget execution.

Strategic planning was evaluated according to the following indicators: fulfillment of goals and strategic direction; the budget execution dimension was evaluated through: steps for budget execution and their programmatic fulfillment.

The statistical method used in the processing of the data collected was Excel and SPSS, Version 22, to process and present the results obtained. The statistician for the hypothesis test is Spearman's Rho, using SPSS software, Version 22, the data were collected and correlated, after a descriptive analysis of the results.

Then, a proposal was presented to carry out budget execution planning and strategic planning in a municipality through sports activities in public institution workers.

RESULTS

Table 1. Evaluation of workers' knowledge of the dimensions.

Dimensions/notes	PE	POC	PSA
Excellent	0	0	0
Well	4	2	3
Fair	30	28	25
poor	34	38	40

According to Table 1, it was possible to confirm the limited knowledge that workers have regarding strategic planning, which demonstrated their poor preparation in this aspect and



resulted in the poor results achieved in the last sports competitions held in the intersectoral context.

In view of this weakness, a set of activities was proposed that ranged from the training of directors and Physical Education (PE) teachers to logistical support for the fulfillment of the sporting events in harmony with the execution of the budget available to the center for the success of the activities.

The set of activities to enhance strategic preparation (SP) in sports management essentially included the following actions:

1. To train the center's directors and PE teachers, in order to sensitize them to the need to implement SP in order to achieve sustainability in sports results.
2. Ensure the necessary resources such as areas, sports equipment and logistics needed to carry out the sports practice in an efficient manner.
3. Create a financial fund within the center's budget, to arrange biannual sports meetings, with the required quality.
4. To hire specialists in the different sports practiced at the center, to systematically prepare the PE teachers in terms of techniques and sports novelties, so as to optimize the instructional processes.
5. To carry out inter-semester balances, so that both the PE teachers and the workers can self-evaluate, according to the results achieved and project new goals for the next meeting.

After applying this set of activities, a correlational study was carried out to verify the significance of this initiative in relation to process management and budget execution (Table 2).

Table 2. Correlation between strategic planning for process management and budget execution in the public institution.



		Budget execution
Strategic planning	Spearman correlation	0,79**
	Sig. (bilateral)	0,000
	N	68

The relationship between the variables strategic planning and budget execution for the management of sports for workers of a public institution with work in a municipality was shown, with a correlation of $RS=0.79$, with experimental significance of $p=0.000$, a value lower than the value set by the researchers at 0.05. Whose correlation of $RS=0.79$ was approximately equal to the average of the correlations of the variables' dimensions; therefore, the null hypothesis is rejected and the alternative is approved, that is to say that there was a relationship between strategic planning and budget execution for the management of workers' sports in a public institution working in a municipality, with an intermediate relationship between 0.5 and 1.0, which implied the existence of such a relationship.

DISCUSSION

Sports management is consolidated through sustainable competitive sports results. According to Garay et al. (2022), from this perspective, sport becomes an ideal means to socialize and make strategic public management viable, considered reliable, based on the transparency of the process. De la Cruz et al. (2024) agreed with the commissioning of this study, insofar as they defended that the reliability of the positive results of an event depends on the budget management and strategic planning executed by the organizers.

Also linked to the results of the present research, the work of Delgado et al. (2023), who addressed the evaluation of learning achievements in PE, so much so that the learning of other curricular areas is linked and facilitated for those who practice sports. Similarly, at the time of the pandemic, the requirement and availability of public spaces and green areas for safe recreation was overvalued, as well as for learning to live together and promoting sports practices (Rojas, et al., 2023). This issue was much debated in scientific events worldwide,



since for the achievement of sports activities there must be a planning of resources, and a real availability of physical spaces to practice them.

The importance of socialization generated by sport was evidenced during the COVID-19 crisis, when social restrictions affected the psychological well-being of many people. The criteria of Planchuelo et al. (2020) exposed how sport acted as a protective agent against stress, anxiety and depression, by promoting social interaction, even in virtual modalities; sport facilitated the creation of support networks and reduced the negative effects of isolation. Strategic planning of sport activities should incorporate these aspects to optimize post-crisis psychological and social outcomes.

The development of an economic management model in sport was crucial to foster socialization and inclusive access to sport activities; for Alpizar (2018), efficient economic planning allowed the creation of programs to promote the participation of various social groups, contributed to the resolution of inequalities and limitations in access to sport practice, and ensured the enjoyment of the benefits of sport in all sectors of the population, which promoted a healthier and more balanced social environment.

The activities were considered consistent with the research of Rosales et al. (2024) on the impact of communications of educational institutions and local governments on the well-being of the population.

CONCLUSIONS

With respect to the proposal, the implementation of sports activities in public institutions not only improved the physical and mental health of employees, but also strengthened social cohesion, which promoted a healthier and more productive work environment.

The activities to enhance strategic preparation in sports made it possible to solve problems of social cohesion and competitiveness; they generated an environment of collaboration, based on teamwork; and the creation of links between PE teachers, workers and managers.



There was a relationship between strategic planning and budget execution for workers' sports management in a public institution with work in a municipality, which work in a municipality, with an intermediate relationship between 0.5 and 1.0, which implied the existence of such a relationship.

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Conflict of interest statement:

The author declares that there are no conflicts of interest.

Author's contribution:

The author is responsible for writing the work and analyzing the documents.



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