

Original article



Procedure for the commercialization and economic contracting of agricultural products

Procedimiento para la comercialización y contratación económica de productos agropecuarios

Procedimento para a comercialização e contratação econômica de produtos agrícolas

Dany Ortiz Díaz¹  0000-0002-9544-5584  dany.ortiz@umcc.cu

Pilarín Baujín Pérez²  0000-0003-3212-3008  pilarin.baujin@umcc.cu

Ilvia Montalvo Palacios²  0000-0002-1938-7001  ilvia.montalvo@umcc.cu

¹ Ministry of Higher Education. Havana, Cuba.

² University of Matanzas "Camilo Cienfuegos". Matanzas, Cuba.

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ABSTRACT

Economic contracting is the process by which the various entities that operate legally in the economy coordinate their activities in order to satisfy their needs through the conclusion of contracts. The objective of this article is to propose a procedure for economic contracting and the marketing of agricultural products, with an emphasis on seeds, at the Indio Hatuey Pasture and Forage Experimental Station. This institution has increased the sale and marketing of new products, which has led to a reorganization of its contracting and marketing system. As a main result, a procedure for the comprehensive management of economic contracting is presented, with a systemic approach

that articulates process management, quality management, and internal control, supported by the pillars of management. This procedure integrates scientific methods, techniques, and tools aimed at achieving the quality-price binomial.

Keywords: contracting; marketing; seeds.

RESUMEN

La contratación económica es el proceso mediante el cual se articulan los distintos sujetos que actúan legalmente en la economía con el fin de, a través de la concertación de contratos, satisfacer sus necesidades. El objetivo de este artículo es proponer un procedimiento para la contratación económica y la comercialización de productos agropecuarios, con énfasis en el área de semillas, en la Estación Experimental de Pastos y Forrajes Indio Hatuey. Esta institución ha incrementado la venta y comercialización de nuevos productos, lo que ha implicado una reorganización de su sistema de contratación y comercialización. Como principal resultado, se presenta un procedimiento para la gestión integral de la contratación económica, con un enfoque sistémico que articula la gestión por procesos, la gestión de la calidad y el control interno, sustentado en los pilares de la gestión. Dicho procedimiento integra métodos, técnicas y herramientas científicas orientadas a alcanzar el binomio calidad-precio.

Palabras clave: contratación; comercialización; semillas.

RESUMO

A contratação econômica é o processo pelo qual diversos agentes econômicos legalmente ativos interagem para satisfazer suas necessidades por meio de contratos. Este artigo propõe um procedimento para a contratação econômica e a comercialização de produtos agrícolas, com ênfase em sementes, na Estação Experimental de Pastagens e Forragens Indio Hatuey. Essa instituição aumentou a venda e a comercialização de novos produtos, o que tornou necessária uma reorganização de seu sistema de contratação e comercialização. O principal resultado é um procedimento para a gestão integral da contratação econômica, com uma abordagem sistêmica que integra gestão de processos, gestão da qualidade e controle interno, com base nos pilares da

administração. Esse procedimento incorpora métodos, técnicas e ferramentas científicas visando alcançar um equilíbrio entre qualidade e preço.

Palavras-chave: contratação; comercialização; sementes.

INTRODUCTION

The improvement of the economic contracting system is a topic of particular relevance and interest, especially considering that various transformations are currently taking place in the economic sphere. Among these, the strengthening of economic relations between companies, budgeted units, and non-state forms of management, which are formalized through economic contracts, stands out. The efficiency and effectiveness of these contracts depend on the quality of the process of negotiation, drafting, signing, execution, claims, and monitoring of compliance, making them essential instruments of economic management in Cuba (Bencomo Fariñas & Acosta Cardoso, 2021).

Commercial management is an important element in all business systems, with a significant impact on national economies. Commercial management is the activity that deals with the study and exchange relationships of the organization with the market, as well as the provision to the end customer of the products and services offered by the entity in exchange for monetary value. This activity integrates the business models of organizations and evolves together with them (Perdigón Llanes, 2020).

Economic contracting is characterized by its high complexity and the need for multidisciplinary integration. In this context, one of the objectives of the continuous improvement of the Socialist State Enterprise is the implementation of an effective economic contracting process, in accordance with the provisions of the congresses of the Communist Party of Cuba.

At the Sixth Congress of the Communist Party of Cuba, the Guidelines for the Economic and Social Policy of the Party and the Revolution paved the way for a new process of transformation, promoting an environment of order, discipline, and control, and expanding the use of contracts as a regulatory instrument for monetary and commercial relations.

For its part, at the 8th Congress of the Communist Party of Cuba, which focused on conceptualizing the Cuban economic model of socialist development, one of the main objectives was to strengthen

the Guidelines for the Economic and Social Policy of the Party and the Revolution for the period 2021-2026. In the planned direction of economic and social development, economic contracting was emphasized as an effective instrument for economic management, regulation, and market control. Its compliance is supervised from the negotiation, drafting, execution, and claim stages, with provision for corresponding compensation in the event of non-compliance (PCC, 2021).

At the Indio Hatuey Pasture and Forage Experimental Station (EEPF Indio Hatuey), there has been a sustained increase in the sale and marketing of new products, which has required a reorganization of its contracting and marketing system in accordance with the new economic laws adopted by the country. In this context, the present study aims to propose a procedure for the economic contracting and marketing of agricultural products, with an emphasis on seeds, at the EEPF Indio Hatuey.

MATERIALS AND METHODS

The study was conducted at the Indio Hatuey EEPF, based on the results of external control actions, as well as open interviews with eight managers and twenty-five workers at the center involved in the economic contracting process. These interviews identified weaknesses in the economic contracting and marketing procedure as the main deficiency. In addition, documents related to this procedure were reviewed, and the logistics management and the department in charge of contracting were interviewed to detect flaws in their operation.

The type of study carried out is qualitative, with the comprehensive economic contracting process for seeds as the object of analysis and the EEPF Indio Hatuey as the field of study.

The general method used in the design and development of the research was materialist dialectics, as it is integrative, generalizing, and a fundamental tool for the research process, since it allows for the adoption of objective positions based on scientific logic. Based on the objective set, the following theoretical and empirical methods were determined:

Theoretical methods: these allow the facts to be explained and the fundamental relationships and qualities of the processes involved in the system to be explored in depth. Among these, the following were used: analysis and synthesis, induction and deduction, and historical-logical. All these methods were applied in the bibliographic and document review, which allowed the most relevant information for the development of the research to be organized and analyzed in a logical manner.

Empirical methods: these are based on knowledge derived from experience and allow for a preliminary analysis of the information, as well as verification and testing of theoretical concepts. These methods were used to collect as much data as possible to achieve the objectives, with an emphasis on document analysis, scientific observation, and a systemic approach. In addition, software tools such as Microsoft Word and EndNote X9 were used to facilitate the collection, design, compilation, organization, and analysis of information, as well as the management of bibliographic citations, contributing to the development of the analysis presented in the article.

RESULTS AND DISCUSSION

The authors define economic contracting as the process by which a public or private entity acquires goods or services through a formal agreement with a supplier. This process involves seeking the best value for money, considering not only the monetary cost but also other factors such as product quality, delivery time, supplier reputation, and service conditions.

The economic contracting process is closely linked to contracts, which are agreements of wills intended to produce legal effects. Underlying such agreements is an economic exchange, which is why it has been stated that the contract is the "legal garment" of an economic operation (Mir Rivero & Mir Rivero, 2021).

According to Decree Law 304, a contract is a legal act by which binding legal and economic relationships are created, modified, and terminated for the purpose of carrying out productive, commercial, or service provision activities. These acts involve both domestic and foreign natural and legal persons who are domiciled, established, or authorized to operate in the country (Council of State, 2012).

For its part, seed marketing is a vital aspect of modern agriculture, as seeds are the basis for crop production. The seed industry has evolved significantly, driven by advances in biotechnology, the demand for resistant crops, and the need to increase agricultural productivity. Seed marketing is a critical component of the agricultural supply chain, as it directly influences the productivity and sustainability of the sector (Bu Wong & Rego Sánchez, 2007). Over the last five years, there has been an increase in interest in innovation and sustainability in this sector, driven by demand for more resistant and efficient crops in the face of climate change. According to the Food and Agriculture

Organization of the United Nations (FAO, 2016), "food security and agricultural sustainability depend largely on the availability and accessibility of quality seeds."

In the seed marketing process, the main problems identified in contracting are late delivery of inputs, failure to comply with planned product delivery and quality requirements, and deficiencies in the drafting of contractual conditions. Likewise, Bencomo Fariñas and Acosta Cardoso (2021) identified frequent problems such as non-compliance with production or service provision terms, non-payment, and delays in the submission of contractual offers, which prolong the contracting process. Other common drawbacks include a lack of control and enforcement in contracting and advance payments to suppliers before receiving the contracted service, which leads to non-compliance with service delivery dates.

It is important to note that the contracting process must be well structured and clear, generating benefits for both customers and suppliers and promoting better understanding between the parties involved (Miranda Caballero, 2020). Clarity in the wording and terms of the contract is crucial to mitigate risks and ensure that both parties fulfill their obligations, which contributes to improving the efficiency and effectiveness of the contracting process.

For a detailed analysis, several deficiencies were identified in the four elements that make up the contracting system. Each of these elements is broken down below with their respective weaknesses.

Economic contracting procedure

An integrated financial management system is attributed to administrative and financial control with comprehensive competencies for the use and allocation of public resources, ensuring efficient and effective use of the resources assigned by the State (Valera Saavedra & Delgado Bardales, 2020).

Currently, economic contracting constitutes an essential tool in the updating of the Cuban economic model. Its significance in criminal matters is related to harm or endangerment of a legally protected interest (Leyva Estupiñán et al., 2018).

The EEPF Indio Hatuey has regulations and procedures for economic contracting; however, these do not clearly include all economic actors in non-state management (self-employed workers, non-agricultural cooperatives, micro, small, and medium-sized enterprises), which makes it difficult to carry out the contract management process securely. Furthermore, the procedure does not establish

a clear sequence of steps describing integrated management, as required by economic contracting, covering everything from planning to budget execution.

Contract management and approval

Once the need to acquire goods and services has been identified, it is essential to manage the contract correctly. This process requires competent people to be in charge of its management, from the drafting to the approval and formalization of the contract, with the aim of satisfying every need and reducing the risks associated with contracting.

At EEPF Indio Hatuey, this process presents difficulties, as tenders are not always conducted properly and there are outdated contracts. Likewise, there is a lack of a more detailed analysis of contracts related to non-state management, with special attention to the bidding process. This analysis would provide the collegiate body with information for decision-making, ensuring the selection of the most suitable bid that guarantees value for money.

During the visits, discrepancies were identified in the prices and rates set out in the contracts. Operations without supporting documentation were detected, which could give rise to risks of administrative corruption or illegal acts.

Procurement process for goods and services

In order to execute this process properly, it is essential to identify the need for procurement in advance and to have adequate planning in place. The contracting committee is often faced with the purchase of unplanned goods and/or services, which should have been anticipated and projected from the initial phase of the plan and budget. This ensures the availability of the corresponding financing for each activity scheduled according to the month of execution. The occurrence of unforeseen situations can compromise economic and financial management, affecting the planning and efficient use of material and monetary resources.

Payment process

The payment process is the sequence of steps necessary to carry out a transaction, consisting of the transfer of money, goods, or services in exchange for certain products or services, in accordance with a previously established agreement between the parties and reflected in the contract, including the terms and methods of payment. This process is often complex, as various irregularities are detected, mainly related to the prices agreed in the contract versus those invoiced, the mandatory information that must be included in the invoice, and failure to meet the payment deadlines established in the contracts.

Based on the theoretical framework and the diagnosis of deficiencies in the contracting process at EEPF Indio Hatuey, a comprehensive procedure is proposed. This procedure describes in an orderly and logical manner the phases, stages, and steps for the comprehensive management of economic contracting. It integrates methods, techniques, and tools under a systemic approach, articulating process management, quality, and internal control, specifically in the area of seeds.

The procedure covers everything from the creation of the economic committee to the sale of scientific and technical products and services, structured according to the four phases of management. Figure 1 illustrates this proposal, designed to remedy the deficiencies identified.

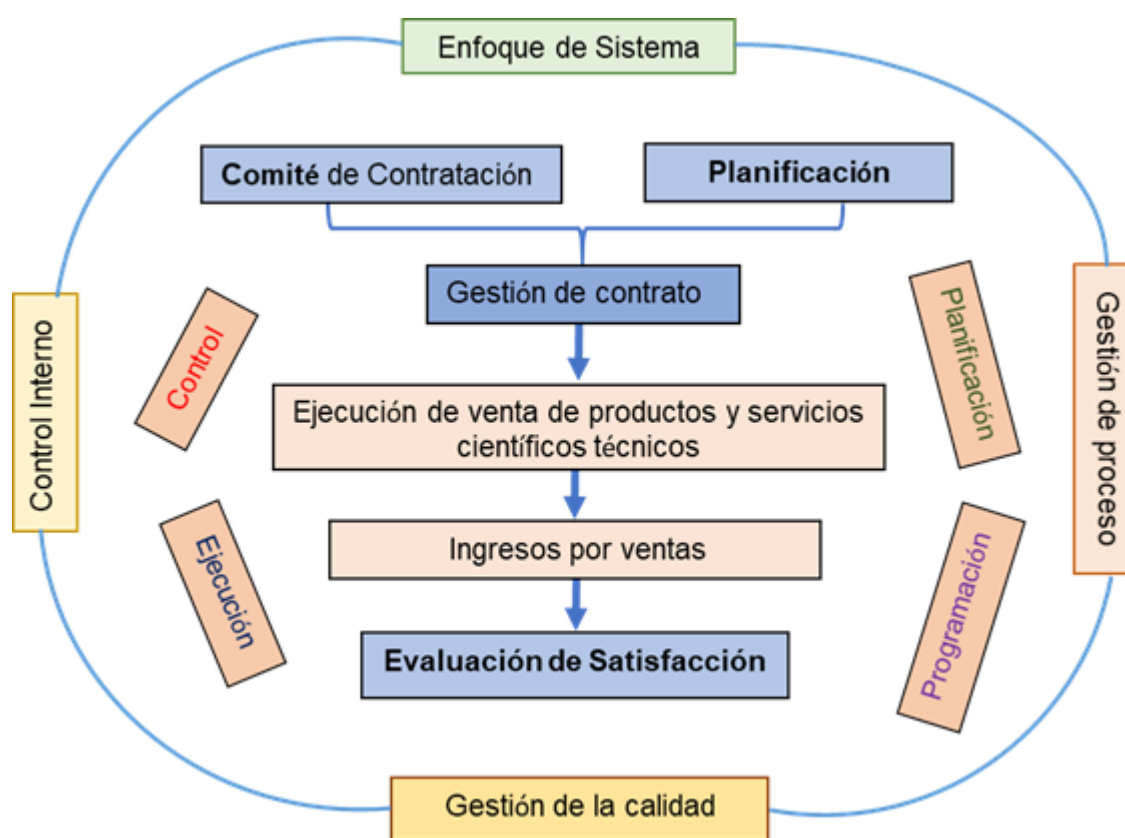


Figure 1. Phases of the procedure for the management of economic contracting and marketing of agricultural products, especially in the area of seeds at the EEPF Indio Hatuey

Source: own elaboration

For a detailed description, considering what is shown in figure 1, a breakdown of the comprehensive procedure for economic contracting and seed marketing is presented, with a logical sequence of phases, stages, and steps, detailing the feedback steps existing in one of the projected phases, as shown in figure 2.

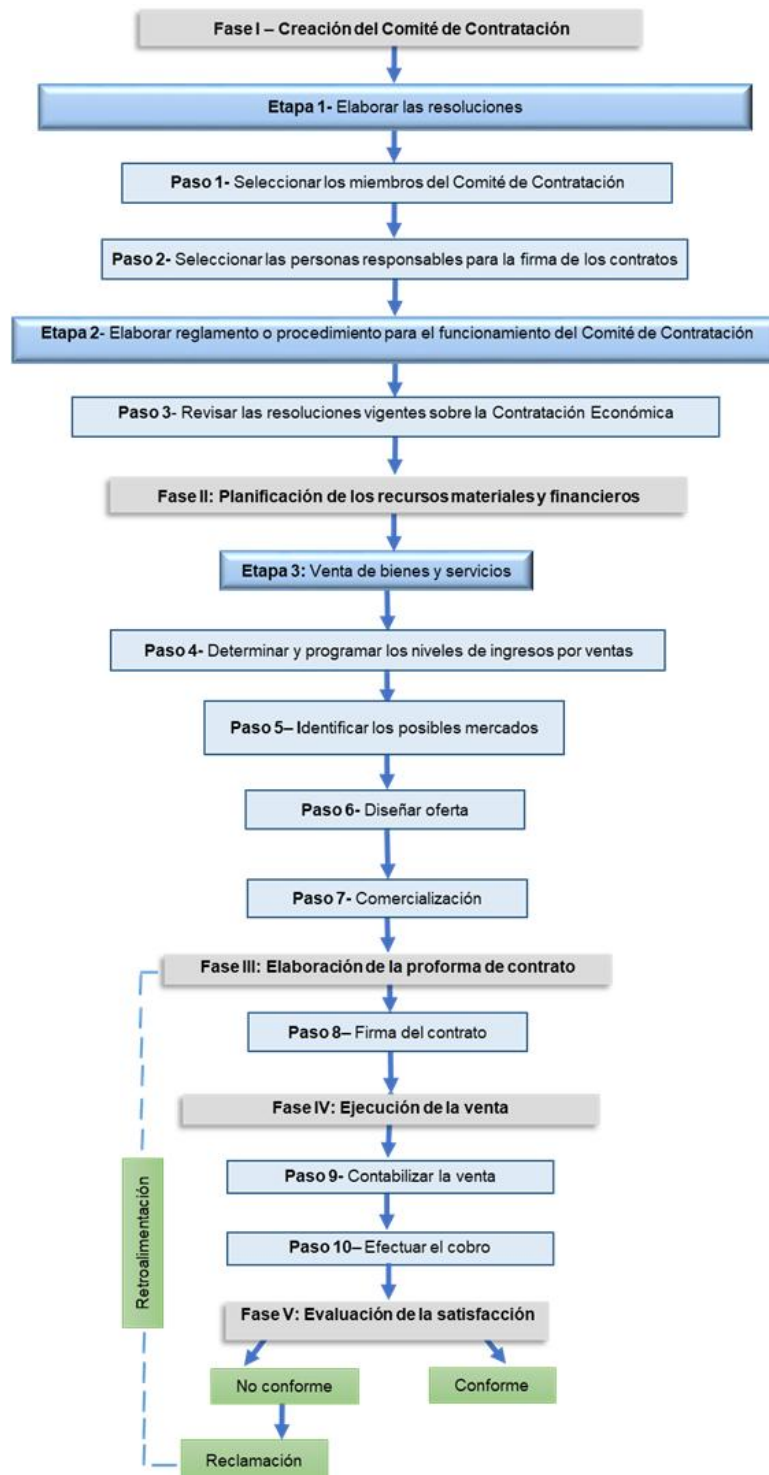


Figure 2. Procedure for the management of economic contracting and marketing of agricultural products, especially in the area of seeds at the EEPF Indio Hatuey

Source: own elaboration

The proposed procedure consists of five phases and ten steps, which clearly, comprehensively, and accurately demonstrate the essence and objectives of this research. Each step of the procedure will be detailed below so that readers can gain a thorough understanding and recognize the importance of each process involved in the economic contracting and seed marketing system. This procedure will be accompanied by statistical, economic, and financial methods and techniques that support its scientific basis, considering the "culture of detail."

The value of this research lies in the proposal of a procedure with a systemic approach that integrates process management, quality, and internal control. This procedure ranges from the creation of the economic committee and its operation, the planning of material and financial resources, the analysis and execution of the contract ensuring quality, to accounting, timely recording, payment for the purchase of goods or services, and budget execution. All of this is based on the four pillars of management, incorporating internal control at each stage and phase.

The essential challenge is to ensure that the contract functions as an effective legal instrument, regulating economic management and ensuring compliance with contractual obligations, contributing to the improvement of the economic contracting process and economic and financial management in the marketing of seeds at the EEPF Indio Hatuey.

The main contributions of the procedure are manifested in three dimensions:

Research: it contains an analysis of the literature and current legislation in Cuba on economic contracting, integrating concepts, theories, procedures, decree laws, and current resolutions, which provides a solid basis for the implementation of the procedure.

Teaching-methodological: it contributes to the enrichment of the contents of the Financial Administration subject, serving as a reference for teaching and postgraduate studies, and allowing the formulation of conceptualizations by leading authors in economic contracting, incorporating a systems and management approach.

Economic: it allows for the strengthening of the comprehensive management of economic contracting, optimizing the control of material and financial resources. It facilitates the negotiation of price terms, compliance with contractual clauses, and the correct settlement of obligations, up to their accounting registration, favoring timely decision-making that generates benefits for the entity.

The diagnosis carried out at EEPF Indio Hatuey, specifically in the economic contracting process, identified deficiencies such as lack of negotiation, unfair contractual clauses, disregard for deadlines, quality, guarantees, prices, and payment methods, which limits the marketing of seeds.

The proposed procedure provides EEPF Indio Hatuey with a comprehensive tool for achieving efficient and effective management of material and financial resources, ensuring adequate seed marketing, adjusted to its level of activity, with a focus on quality management and internal control.

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Conflict of interest

Authors declare that they have no conflicts of interest.

Authors' contribution

Dany Ortiz Díaz and Pilarín Baujín Pérez designed the research, conducted a literature review on the topic, and evaluated other procedures.

Dany Ortiz Díaz and Ilvia Montalvo Palacios studied the legal norms that support the research.

Dany Ortiz Díaz carried out the diagnostic analysis and designed the procedure based on the data collection and processing.

All the authors reviewed the writing of the manuscript and approve the version finally submitted.



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