

Budget by Result and Its Incidence on The Quality of Public Spending Management, in the City of Chinchá 2021

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KEYWORDS

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ABSTRACT

The purpose of this study was to clarify the relationship between economic performance and the quality of public spending in the city of Chinchá in the year 2021. This study used a non-experimental, cross-sectional, descriptive, causal design with a quantitative approach. The sample consisted of 60 government officials from the Chinchá health sector. The data collection technique was used, questionnaires as tools to evaluate these two variables. The value of Nagelkerke's pseudo R² (0.346) depends on 34.6% of the uncertainty related to the quality of the administration costs. public finance. by results Indicators measure the amount and rate of spending, limited skills, the persistence of corruption, financial allocation performance, and evidence of a narrow health gap, rather than the quality of spending that the industry does not it can be better.rea.

1. Introduction

Public planning is an instrument for managing the public sector, effectively and efficiently investing public funds for the benefit of citizens and establishing the limits of public spending for each level of the public sector (Ministry of Economy and Economy 2021). As highlighted (Paredes 2006), general regulation is one of the control instruments used by governments to achieve their operational objectives. According to Law No. 29142, the 2008 Budget Law, Peru has also opted for results-based budgeting like other countries.

In 2012, the Inter-American Development Bank reached the following conclusions in its work in the Americas: Chile, Brazil, Peru and Mexico stand out in development and implementation, Mexico and Chile stand out, it is intermediate between policies approved and implemented for political issues and the lack of good governance. Latin America and the Caribbean According to the Economic Commission (ECLAC 2014). In Latin America, the implementation of management tools based on the monitoring and evaluation of public institutions for the quality of public expenditure has been developed. The impact and cost-benefit analysis establishes that laws that generate public expenditures are subject to quantitative and qualitative evaluation (Law No. 31085).

The provisions include the expenses that the organization can face during the fiscal year, objectives and the goals that each organization is expected to achieve during the fiscal year, (Law No. 28411). Countries' public spending trajectories are driven by a series of objectives, such as improving education and extending the responsibility of social protection: better income distribution and stronger, more equitable policies (ECLAC 2018). Good direction in the allocation of the public budget improves the efficiency of investments.

We recommend that budget design focus on less biased budget programs (Casas 2021). The Peruvian health sector has come a long way, but implementation is limited by poor budget planning, poorly regulated public expenditure execution, and weak social participation in civil affairs (Gianella 2020). "According to the (WHO 2017), countries in general should have adequate health budgets to achieve universal health coverage. According to Emergency Decree 025-2020, the needs and transitory measures are imposed to strengthen the Peruvian health and response system against COVID-19. Special cases are delegated, in 2021 the health emergency conditions continue to force greater

budgets to be invested; to hire qualified personnel and work for the acquisition of vaccines and medical equipment. An effective public management that aims to achieve the goal. At the beginning of 2021, the PIA allocated to health was S/ 20,991 million, which represents 11.5% of the total public budget, 13.5% more than in 2020. S/ 31,057 million, 48% more than the PIA (Comex Peru, 2021). According to (Comex Peru 2021), the Ica Region allocated 96.3% of its budget to the local health sector, but 3.7% was allowed, but for the moment it did not meet its objective (INEI 2017). According to the nationwide Population and Housing Census, Chincha has a population of 226,113.

The general problem raised in this article is to see: How does the Results-Based Budget affect the Quality of Public Expenditure in the Health Sector in the City of Chincha 2021? And the following specific problems are considered: How do budget programs affect the quality of public spending in the Health Sector in the City 2021?, How does monitoring affect the quality of public spending in the Health Sector in the City of Chincha 2021?, Why do evaluations affect the quality of public spending in the Health Sector in the City of Chincha 2021?, When do management incentives affect the quality of public spending in the Health Sector in the City of Chincha 2021?. The study shows that the impact of the outcome ratio (PpR) on the quality of public administration costs is determined. The objective is to increase attention, adequate planning and prioritization of public spending, efficiency and implementation must be transparent. Theoretically and methodologically scientific, the quantitative study is based on new research on the variables of public affairs and the quality of public funds, and questionnaires on 40 questions, 20 for individual variables applied to 60 people who work in the health sector of the city of Chincha. In discretion, what is sought is to manage income and expenses for the benefit of the population. The main objective of the study is to identify the practices that affect the quality of public spending in Chincha in the health sector in 2021. It should be taken into account that the budget allocated to the health sector increases every year, although it is insufficient to meet people's demands. Prioritize spending on emergency care, comprehensive health insurance, infrastructure and equipment, and mental health.

Development

There is research on the variables that will be discussed in this article that served as a basis to improve the conceptualizations and expand the knowledge that is detailed for better research, such as: (Feng 2022) his study carried out in Taiwan 2010-2020 found that public financial management, the quality of preparation, the maximization of the value of the public interest for the benefit of society, Representative sample 10 employees, a qualitative approach, interview as a technique and the implementation of the budget did not reach 95% in the time of the study.

In this way, (Álvarez et al., 2018) present their results of stratum management in Chile's poverty alleviation plans. The study focuses on public services that implement policies and programs to overcome poverty from 2014 to 2016, showing the low levels of productivity indicators that measure the final result, because they focus mainly on user service and types of social work. It is recommended that measures of effectiveness be expanded by measuring the effectiveness of social interventions.

On the other hand, (Calán et al. 2018) conducts research in Ecuador and links the levels of national planning and public affairs, the quality of spending on poverty, uncertainty about where money goes, resource optimization, demand prioritization, and spending quality.

(Espitia et al. 2019) carry out an analysis of Colombian public expenditure and how these tend to focus on the conjunctural aspect, concluding that it must decline to ensure macroeconomic balance. Inequalities, the need for infrastructure to improve growth in the face of the long-term economy, we observe the peace agreements signed between the governments and the FARC and the obligations

international that they have assumed. In Latin America and the Caribbean, there are three levels that govern the effectiveness of public health service delivery: (i) political economy in the broadest sense; (ii) regulatory and administrative structures; (iii) to manage the organization of the health sector; (Pessino, et al. 2018). (Intriago et al. 2020). In Ecuador, public spending was analyzed by strategic sectors, Analysis of Expenditure Performance in the Economic Period 2018. It is necessary to strengthen the country's public procurement system so that spending is responsible and efficient for the country, productivity is quantitatively measured

and people's satisfaction is measured.

According to (Dutu 2016), the development of managed care networks can make healthcare more efficient. (Albassam et al. 2020) It is a challenge for governments to shift public spending towards successful public programs and projects. We then use the nonparametric production frontier method to measure the efficiency of public sector inputs and outputs across countries. The study found significant differences between PSP and PES, suggesting significant potential for cost savings in many countries (Alfonso et al. 2005).

They state (Burgos et al. 2017) The objective is to show that the internal accounting system has a positive feeling in the financial management of society. Those involved in the design, planning, management, implementation, and monitoring of programs must always make decisions and make judgments on difficult issues (Busjeet et al. 2013). A study was carried out in the District Municipality of Morales-San Martín by Tananta et al. (2020), it is based on the results that the principals based appropriately on the type of procedure by results, would significantly improve the category of care, used non-experimental deductive reasoning, research methods, research tools and initiatives. description, voluntary fiction.

(Piatti-Fuenfkirchen et al. 2021). Party transfers funds to the health facility to provide prescribed services in accordance with applicable government and quality standards. Driving changes and policies and implementing new policies that are effective, legal and sustainable. How to mix experiential learning and design with knowledge abroad and how best to adapt policies to national conditions while remaining consistent with international policy developments (Dussauge 2013). Public policies on the issues (integration and development, education and culture, public health) are made, but not implemented. Challenge: I think of management tools. Existing public policies must work (Douglas & Anderson 2022). The quality of government often explains why public spending does not produce the expected social outcomes (Pinilla- et al. 2018). (Alsharari et al. 2022). "Results-oriented and performance-based systems are necessary in response to widespread economic and social pressures, such as economic shortcomings and public resistance to government service delivery, as well as the pressures of globalization. It examines the extent to which alternative policies will be paid for in the current government, which defies the literature. A new approach to the work of central government (Flinders 2001).

Public administrators are trained and skilled professionals who can meet the objectives and forms of public satisfaction. Organizations make different decisions about unforeseen compensation or variables related to the salary base. The results show that contingent compensation is linked to economic activity, but not to indirect compensation (Gerhardt 1990). They also state (Bernal et al. 2018) "The National Health System, according to its principles and objectives, focuses on universality, free of charge, equity and equal funding. The most vulnerable health needs are often found in the poorest countries (Jowett et al. 2016). (Kim et al. 2007) "They suggest a practical approach to implementing budget programs in South Korea. The Inter-American Development Bank (IDB) has designed the Estimation Procedure as a management development tool. Ecuador, Peru, and the Dominican Republic have reformed, while Brazil, Colombia, Chile, and Mexico have made further progress in the pillars of the cycle (5): planning, budgeting, financial management, program and public administration, and monitoring and evaluation) (Kaufmann et al. 2015).

(Machado 2006) "The effectiveness of public disbursement is a fundamental figure of state policy to achieve the objectives of institutional, social and economic development of a region. Accelerate growth, reduce poverty and strengthen national legitimacy. From the perspective of employees, the institution is largely characterized by the fact that there is no or minimal employment in the area (Rodriguez et al. 2020). (Marcel et al. 2014). "In accordance with Latin America's development results, the administration prioritizes and facilitates development goals, as well as compliance with legal and administrative processes. Budgets based on the principles of modern government and the generation of provisions based on certainty can be a driving force for improving the delivery of public services. It is about using such reforms to increase the efficiency of medical expenditures and achieve universal health coverage (James et al. 2019).

(Ordóñez et al. 2019). Preventing corruption in the San Francisco de Asís Hospital - Colombia requires good governance based on strategic communication and stakeholders that facilitate decision-making. They have questioned the dynamics, nature and consequences between globalization and governance, but the public sector is another. The thinking of various political leaders maintains that the problem is bureaucracy and not the solution, therefore, changes are required (Osborne 2010). (Guarderas et al. 2021). An attempt was made to verify that public spending in Ecuador 2008-2014 health standards follow the provisions of health care as a natural right. \$584 million was not allocated to strengthen public health, which guarantees. Protection of the

rights of Ecuadorians. The amount of expenditure will increase as the structure of expenditure and the quality of governance become more important, it can be an obstacle to growth (Moliné, et al. 2020). (Herrera et al. 2018).

Therefore, if budgets are managed, the Lima IV Health Network effectively contributed to the prevention of uterine cervical carcinoma in the northern zone, in 2016. In Ecuador, this increase has decreased in recent years, and this decrease is an explanation for the inefficiency of public spending (Moncayo et al. 2019).

(Huanca et al. 2019) They have developed an office to train technicians in financial management. The implementation of the procedures in Peru will improve the quality of public spending, whose objective was to support the lifestyle of citizens. (Ibáñez 2019). The performance provisions have a positive impact on the increase in efficiency of the Municipality of El Porvenir during the period 2015-2016. Evaluate the effectiveness of municipal incentive programs to improve spending efficiency. Get the job done. Financing (Vammalle, et al. 2018). (Vargas et al. 2020). "Significant progress has been made in controlling the quality of education and health expenditure indicators, but there are still significant gaps. To optimize quality and access to care, this publisher offers incentives to providers, such as performance grants, loans, and performance-based payments. (Casas 2021) The objective was to establish, according to the results, the relationship between financial controls and the quality of expenditures of the municipalities of the province of Satipo. The study was conducted using non-experimental methods, quantitative methods, correlational applications, and a Cronbach's alpha coefficient of 0.914. The results show a direct and significant relationship between budget control and quality spending, with a Pearson value of 0.693 consistent with the results (Mendoza et al. 2021).

(Dávila and Sánchez 2021). Budgetary power to improve the quality of the management of the public disbursement of the local educational unit UGEL - San Martín. This study was a simple descriptive study employing a systematic review of studies, the results of which included results-based budgeting that adequately facilitates and supports education management. Spending on quality education does not guarantee that children receive the resources they need to receive a quality education. Complexity (Vester 2012). (Hurtado 2022). Performance management is seen as a strategic planning model designed to achieve effective results with social impact. Synthetic Analysis Method used to analyze the theory of performance and management results, considering the financial relationship with policies and results. (Zhang et al. 2021) (Lizana et al. 2022). It systematically evaluated the global treatment of results-based management in health, a type of descriptive and retrospective bibliometric study of 30 articles, 2010 to 2021; It concludes that health entities have been implementing the results-based management model, it is necessary to know and apply it in their organizational and work performance, to optimize methods in the health service.

(Mallqui 2022). Public expenditure is an important sign of a region's economy. The objective of this study was to conduct a systematic economic review of the evaluation of quality and public expenditure through the PRISMA guidelines and to establish exclusion and inclusion criteria. In the 2014-2021 study, 22 scientific articles were collected and it was qualitatively analyzed whether public spending is effective or ineffective in influencing economic development. (Quezada 2022). According to the research, it was basic descriptive, quantitative approach, non-experimental design of cross-sectional descriptive and correlational. The budget by result is significantly related to the quality of public spending in the Ministry of the Interior: Executing Unit 026 DIREICAJ-PNP 2020.

(Laurente 2016). The economic history has a moderate impact on the local economic development of Ongoy, Chincheros, Apurimac from 2010 to 2014, effectively achieving its objectives. In Colombia, the policies of management and allocation of aid have an impact on social, political and economic analysis, and must be done to determine development (Patiño 2017). Law No. 28411, General Law of the State Public Budget System. The PpR is an administrative policy that can be linked to the allocation of funds with 10 budget allocation. Of course, the achievement of goals for people's health. those responsible create knowledge and assume responsibility (MEF 2021) Regarding Capacities (MEF 2021) shows that in order to evaluate the resulting budget, care must be taken to include its instrument: Budget Program Unit to establish the performance of public authorities to obtain results for the benefit of society (MEF 2021) Monitoring is a permanent process of analysis and reference collection to monitor whether the financial program is Working. (MEF 2021). An independent review is a periodic and objective analysis of the perception, management, effects, impacts, and impacts of public interventions to provide reliable and useful information for economic and management purposes (MEF, 2021). Management Incentive: The reform of the PpR, one of the incentives for management, is gradually increasing, combining resources to invest in concrete improvements and enhancing performance (MEF, 2021).

Public expenditure not only represents the efficiency of the region's economy, but also represents the correct allocation of public funds. According to (Armijo and Espada 2014), the quality of public expenditure, including the measures that guide the effective and efficient use of budgetary funds. The dimensions of public quality requirements are efficiency and effectiveness according to: effectiveness is also the ability to use resources where expenditure is based on the effectiveness of public plans based on political priorities. (Machado 2006), productivity is an index that directly affects the national and economic situation of a nation, as well as the daily vitality of its population, according to the resources used.

According to (Comex Peru 2021), public costs are the capacity of the policy to be implemented at various levels of government. Regarding efficiency, (Espada and Armijo 2014) confirm that the goal of achievement, the magnitude of improving the resources allocated and the cost priorities are interconnected, as well as the failure of businesses and activities. (Paredes 2006) "The PFM process is based on the division of labour into repetitive and simple tasks, the establishment of cross-sections and the accountability of those involved in the work." (Vegas 2016) Grounded theory as a methodological tool in research on local management. *Revista Venezolana de Gestión*, 21 (75). Strengthen local government through development design, political autonomy, and community building.

Materials And Method

The population was composed of 60 collaborators who work in the administrative areas of the Chinchá 2021 health sector and it is determined that the sample is the same. The questionnaire with 40 items was carried out to sixty (60) collaborators, who work in the administrative area in the health sector of the city of Chinchá. The instrument was administered confidentially, virtually, anonymously, directly and individually. This study used a non-experimental, cross-sectional, descriptive, causal design with a quantitative approach.

Results And Discussion

Analyzing the results of Table 1, the likelihood ratio contrast test establishes that the logistic model is significant ($\chi^2=29.108$; $p=10.102$). This means the impact of results-based budgeting on the quality of public expenditure management. It is also observed that the Sig.-value = 0.000 is less than 0.05, which means that the ordinal logistic regression procedure is the most accurate regression technique for the case, where the explanatory variable (budget by results) causes an effect on the response variable (quality of management).

Table 1. Information about the goodness of fit of the model in the General hypothesis

Model	-2 Logaritmo de la verosimilitud	Chi cuadrado	Grados de libertad	Sig.
Solo Intercepto	29,108			
Final	10,102	19,007	2	,000

Table 2 shows the value of Pseudo R² through Nagelkerke (0.346) specifies the existence of dependence in 34.6% of the variable quality of management of public expenditure on the results-based budget. At the same time, it is indicated that the values of pseudo-R² in terms of the variability explained by the model, where the Nagelkerke indicator estimates 34.6% (low correlation) of the total variability.

Table 2. Pseudo R2 of the General Hypothesis

Cox and Snell	,272
Nagelkerke	,346
McFadden	,206

Table 3 shows the estimation of parameters by the Wald=882.992 method with sig.=0.000 is less than 0.05, which allows us to conclude that: **the Results-Based Budget significantly affects the Quality of Public Expenditure Management in the Health Sector in the City of Chinchá 2021.**

Table 3. Ordinal Logistic Regression Model of the General Hypothesis

Parameter Estimates							Intervalo de confianza	
							al 95%	
		Estimación	Error Estándar	Wald	Grados de libertad	Sig.	Límite inferior	Límite superior
Threshold	[y = 2.00]	-21,696	,872	619,357	1	,000	-23,404	-19,987
	[y = 3.00]	-18,278	,399	2100,413	1	,000	-19,060	-17,497
Location	[x=3.00]	-19,376	,652	882,992	1	,000	-20,654	-18,098
	[x=4.00]	-16,946	,000	.	1	.	-16,946	-16,946
	[x=5.00]	0 ^a	.	.	0	.	.	.

Table 4 shows that the Sig-value =0.000 is less than 0.05, which means that the ordinal logistic regression procedure is the most accurate regression technique for the case, where the explanatory variable causes an effect on the response variable.

Table 4. Information on the goodness of fit of the model in scenario 1

Model Fitting Information				
Modelo	-2 Logaritmo de la verosimilitud	Chi cuadrado	Grados de libertad	sig.
Solo intercepto	30,589			
Final	9,634	20,955	2	,000

Table 5 shows the values of pseudo-R2 in terms of the variability explained by the model, where the Nagelkerke indicator estimates 37.5% (low correlation) of the total variability.

Table 5. Pseudo R2 of the General Hypothesis

Cox and Snell	,295
Nagelkerke	,375
McFadden	,227

Table 6 shows that the parameter estimation by the Wald=574.049 method with sig.=0.000 is less than 0.05, which allows us to conclude that: budget programs have a significant impact on the quality

of public expenditure management in the Health Sector in the City of Chinchá 2021.

Table 6. Ordinal Logistic Regression Model of Hypothesis 1

Estimación de parámetros							Intervalo de confianza al 95%	
		Estimación	Error estándar	Wald	Grados de libertad	Sig.	Límite inferior	Límite superior
Umbral	[y = 2.00]	-22,053	,965	522,274	1	,000	-23,944	-20,161
	[y = 3.00]	-18,276	,350	2725,458	1	,000	-18,963	-17,590
Ubicación	[d1=3.00]	-20,165	,842	574,049	1	,000	-21,814	-18,515
	[d1=4.00]	-17,198	,000	.	1	.	-17,198	-17,198
	[d1=5.00]	0 ^a	.	.	0	.	.	.

Table 7 shows that the Sig-value = 0.000 is less than 0.05, which means that the ordinal logistic regression procedure is the most accurate regression technique for the variables, where the explanatory variable causes an effect on the response variable.

Table 7. Information on the goodness of fit of the model in hypothesis 2

Modelo	-2 Logaritmo de la verosimilitud	Chi cuadrado	Grados de libertad	sig.
Solo intercepto	29,293			
Final	10,363	18,930	2	,000

Table 8 shows the values of pseudo-R² in terms of the variability explained by the model, where the Nagelkerke indicator estimates 34.5% (low correlation) of the total variability.

Table 8. Pseudo R² of Hypothesis 2

Cox and Snell	,271
Nagelkerke	,345
McFadden	,205

Table 9 shows the estimation of parameters by the Wald=982.028 method with sig.=0.000 being less than 0.05, which allows us to conclude that: the monitoring has a significant impact on the quality of public expenditure management in the Health Sector in the City of Chinchá 2021.

Table 9. Ordinal Logistic Regression Model of Hypothesis 2

Estimación de parámetros								
							Intervalo de confianza al 95%	
		Estimación	Error estándar	Wald	Grados de libertad	Sig.	Límite inferior	Límite superior
Umbral	[y = 2.00]	-22,634	,855	700,628	1	,000	-24,310	-20,958
	[y = 3.00]	-19,279	,388	2472,713	1	,000	-20,039	-18,519
Ubicación	[d2=3.00]	-20,321	,648	982,028	1	,000	-21,592	-19,050
	[d2=4.00]	-18,202	,000	.	1	.	-18,202	-18,202
	[d2=5.00]	0 ^a	.	.	0	.	.	.

Table 10 shows that the Sig.-value = 0.000 is less than 0.05, which means that the ordinal logistic regression procedure is the most accurate regression technique for the variables in the case, where the explanatory variable causes an effect on the response variable.

Table 10. Information on the goodness of fit of the model in hypothesis 3

Modelo	-2 Logaritmo de la verosimilitud	Chi cuadrado	Grados de libertad	sig.
Solo intercepto	26,658			
Final	11,025	15,633	2	,000

Table 11 shows the values of pseudo-R² in terms of the variability explained by the model, where the Nagelkerke indicator estimates 29.2% (low correlation) of the total variability.

Table 11 .Pseudo R² of Hypothesis 3

Cox and Snell	,229
Nagelkerke	,292
McFadden	,169

Table 12 shows that the estimation of parameters by the Wald=982.028 method with sig.=0.000 is less than 0.05, which allows us to conclude that: **independent evaluations have a significant** impact on the quality of public expenditure management in the Health Sector in the City of Chíncha 2021.

Table 12. Ordinal Logistic Regression Model of Hypothesis 3

Estimación de parámetros								
		Error		Wald	Grados de libertad	Sig.	Intervalo de confianza al 95%	
		Estimación	estándar				Límite inferior	Límite superior
Umbral	[y = 2.00]	-21,550	,827	678,955	1	,000	-23,171	-19,929
	[y = 3.00]	-18,279	,348	2761,862	1	,000	-18,961	-17,597
Ubicación	[d3=3.00]	-19,371	,680	810,350	1	,000	-20,704	-18,037
	[d3=4.00]	-17,445	,000	.	1	.	-17,445	-17,445
	[d3=5.00]	0 ^a	.	.	0	.	.	.

Table 13 shows that the Sig-value = 0.012 is less than 0.05, which means that the ordinal logistic regression procedure is the most accurate regression technique for the case, where the explanatory variable causes an effect on the response variable.

Table 13. Information on the goodness of fit of the model in hypothesis 4

Modelo	-2 Logaritmo de la verosimilitud	Chi cuadrado	Grados de libertad	sig.
Solo intercepto	20,649			
Final	11,731	8,918	2	,012

Table 14 shows the values of pseudo-R² in terms of the variability explained by the model, where it is observed that the Nagelkerke indicator estimates 17.6% (low correlation) of the total variability.

Table 14. Pseudo R² of Hypothesis 4

Cox and Snell	,138
Nagelkerke	,176
McFadden	,097

Table 15 shows that the parameter estimation by the Wald=1032.214 method with sig.=0.000 is less than 0.05, which allows us to conclude that: management incentives have a significant impact on the quality of public expenditure management in the Health Sector in the City of Chinchá 2021.

Table 15 . Ordinal Logistic Regression Model of Hypothesis 4

Parameter Estimates							
		Error		Grados de libertad		Intervalo de confianza al 95%	
	Estimación	estándar	Wald		Sig.	Límite inferior	Límite superior
Umbral	[y = 2.00]	-21,301	,790	727,486	1	,000	-22,849
	[y = 3.00]	-18,281	,361	2565,159	1	,000	-18,988
Ubicación	[d4=3.00]	-18,697	,582	1032,214	1	,000	-19,837
	[d4=4.00]	-17,392	,000	.	1	.	-17,392
	[d4=5.00]	0 ^a	.	.	0	.	.

The data found was contrasted with the researchers who studied the variables of this research.

(Álvarez et al. 2018) The results of stratum management in Chile's poverty alleviation plans. The qualitative study focuses on public services that implement policies and programs to overcome poverty from 2014 to 2016. According to the analysis of social indicators, they focused on user service and types of social work, 23% are quality and the other 76% are effectiveness. They choose low-risk indicators, they do not involve higher levels of institutional efficiency.

(Tananta et al. 2020) The study, carried out in the Municipality of the Morales San Martín District, using non-experimental deductive reasoning, research methods, research tools and initiatives. description, voluntary fiction. 50% of the respondents said that management is inadequate due to lack of leadership, poor control which makes it difficult to evaluate the activities executed. The results-based management model would improve the institution's care. Result-based budgeting requires effectiveness in institutions, because it affects the quality of the data.

Likewise, the study by (Casas 2021) sought to identify the relationship between economic power and the quality of financial performance of the municipality of Satipo. The study was conducted using non-experimental methods, quantitative methods, correlational applications, and a Cronbach's alpha coefficient of 0.914. The results show a direct and significant relationship between budget control and quality spending, with a Pearson value of 0.693 consistent with the results. $p=0.000 (< 0.05)$. The report by (Casas 2021) resulted in a Pearson value of 0.647. A p-value of 0.000 (< 0.05) consistent with the study by (Quezada 2022), with a ratio coefficient = 0.756, mean $p = 0.000 < 0.05$. The results show a Pearson value of 0.442 and a p-value of 0.018 (< 0.05 , positive and good relationship. Casas (2021) obtained a Pearson value of 34 0.729. The value of $p=0.000 (0.01)$, confirming the relationship between the ratings and the variables of quality of the expenditure.

A study by (Pinilla et al. 2018), using a sample of 78 countries divided by income levels for the period 1990-2012, the impact of public spending on health may depend on the level of development of the country. According to Chow's test, low-income countries conclude that low institutional capacity prevents better health outcomes from higher spending. As seen in the aforementioned studies, factors influence positive outcomes at all levels. The size of the agency's incentives is strongly related to the quality of the public offering. The Nagelkerke index estimates 17.6% of the total variation (low correlation). Wald's method of parameter estimation = 1032214, sig.=0.000 < 0.05 , a good relationship indicating the existence of a positive relationship. Casas (2021) Pearson's value of 0.540 and p-value of 0.003(<0.01) support the relationship between executive incentives and quality spending.

(Espitia et al. 2019). The analysis of Colombian public expenditure tends to focus on the conjunctural aspect, concluding that it must decline to ensure macroeconomic balance. The incentives of the health system were created taking into account the prevention of chronic diseases. The doctor does

not increase his remuneration for the application of unnecessary treatments. He indicates that having incentives to save the expense could have a lower quality of care. Incentives should be based on productivity results, preventive, in order to improve administrative management. For (Milanesi 2018), results-based management is the incorporation of administrative tools for the development of results-oriented organizations; good planning, budgeting, monitoring and evaluation strategy, focused on the projected public policy products, the actors in the fulfillment of these goals must be encouraged by their performance. (Hurtado 2022) concludes that the RBM model shows effectiveness when it is based on strategic planning objectives and achievements including citizen participation, open government, and accountability. As a theory it is excellent, it has to be applied in practice in each of the public entities, so that what is budgeted and what is executed is objectively compared seeing that there is quality of spending, that users are satisfied with the service they receive, the problems we had in the pandemic should not be replicated in the health sector, There was no bed for patients with COVID-19, there was no oxygen, and no personnel to care for them.

Conclusion

The results show that the economy of Chincha 2021 is highly related to the quality of public spending in the health sector, but with a Nagelkerke value (0.346) above the pseudo R², there is dependence for 34.6% of the quality variables. Do it Public spending for results-based budgeting. Therefore, an acceptable level of correlation determines a positive relationship and the general hypothesis is accepted.

There is a significant relationship between financial policies and the quality of public spending, with the Nagelkerke index estimating 37.5% of the total variability (low respect). The estimation of parameters using the Wald=574,049 method with sig=0.000 is less than 0.05, found positive correlations with good levels of correlation, given the particular hypothesis of the research.

There is also a significant relationship between the custody dimension and the quality variables of public spending, with the Nagelkerke index being estimated at 34.5% (under respect) of the total variation. Parameter estimates using Wald's method = 982,028, sig. = 0.000 < 0.05 lead to the following conclusions: follow-up has a positive effect, accepting the specific hypotheses of the second study.

It turns out that the independent evaluation system is closely related to the quality of public spending. The Nagelkerke index estimates 29.2% of the total variation (under respect), the parameter estimates the Wald method = 982.028, sig.=0.000 is less than 0.05, which is the specific hypothesis 3 of the study, indicating the existence of a positive relationship effect.

Management incentives have a lot to do with the quality of the public sector. The Nagelkerke index estimates 17.6% of the total variation (low correlation). The evaluation method of Wald = 1032214, sig.=0.000 is less than 0.05, which allows us to conclude that there is a positive relationship with a sufficient degree of correlation, so that the specific research hypothesis 4 can be accepted.

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