Influence of managerial skills on budgeting decisions in health facilities in northern Lima

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Abstract
The objective of this research was to determine the influence of management skills on decision-making for budget management of health establishments at the first level of care in Lima, 2023. It was based on a quantitative study, of a basic, non-experimental type, cross-sectional correlational. Population and sample: 414 heads of health facilities. Two questionnaires were used, one for the variable: management skills, in its dimension's direction, planning and control; another for variable decision making in its dimensions: strategic decisions and operational decisions. The results showed a correlation between the variables management skills and decision making of 0.582 ($p<0.05$). It is concluded that the presence of a strong, significant and positive association between the variables, therefore, the greater the insertion of management skills within the heads of health establishments, the greater the effective decision making for budget management.

Keywords: Skills; decision making; budgets; resources management; Health.

Resumen
El objetivo del estudio fue determinar la influencia de las habilidades gerenciales y decisiones presupuestales para la gestión presupuestal de establecimientos de salud del primer nivel de atención de Lima, 2023. Se fundamentó en un estudio cuantitativo, de tipo básico, no experimental, correlacional de corte transversal. Población y muestra: 414 jefes de establecimientos de salud. Se utilizaron dos cuestionarios, uno para la variable: habilidades gerenciales, en sus dimensiones dirección, planificación y control; otro para variable decisiones presupuestales en sus dimensiones: decisiones estratégicas y decisiones operativas. Los resultados evidenciaron una correlación entre las variables habilidades gerenciales y decisiones presupuestales de 0.582 ($p<0.05$). Se concluye que la presencia de una asociación fuerte, significativa y positiva entre las variables, por tanto, a mayor inserción de habilidades gerenciales dentro de los jefes de los establecimientos de salud, mayor toma de decisión efectiva para la gestión presupuestal.
Palabras clave: Habilidades; decisiones; presupuesto; gestión de recursos; salud.

Introduction

Management in primary health care facilities has a direct impact on access, quality, efficiency and sustainability of health services (Espinoza-Portilla et al. 2020). Effective management is essential to provide quality health care, improve the health of the population, and ensure the proper functioning of the health system as a whole (Fanelli et al. 2020; Valera & Delgado, 2020). When investigating this level of care in the health system for individuals includes first contact with service providers. Therefore, proper management of these facilities is critical to ensure communities have timely and equitable access to basic health services. Poor management could result in barriers to access and exclusion of vulnerable populations (Mazurkiewicz, 2019; Soto & Delgado, 2020).

In that sense, there are some key aspects given that comprehensive care is expected to be provided, addressing not only acute medical needs, but also aspects of health promotion and disease prevention. Proper management involves coordinating care and services to ensure patients receive comprehensive and continuous care (Codina, 2016). Likewise, resource optimization involves managing budgets, personnel, medical equipment, and medications. Inadequate management can lead to wasted resources or shortages of essential supplies (Méndez et al. 2019).

On the other hand, there are quality and safety, given that the activity itself is prone to generate medical errors, lack of control over different areas of the center, delays in care and other problems that affect the safety and quality of patient care. In addition to this, what is referred to staff development, i.e. professionalism as an indicator of both the center's guarantee on its capabilities, its level of updating in its skills (Chiavenato, 2018). A well-managed health team can provide higher quality care and increase patient satisfaction (Moreno, 2022; Mas and Rubi & Nieves, 2023).

In today's world, democratic government systems consider public administration an important aspect for the purpose of meeting "Human Development Indexes", which is used to distinguish the development of countries. Public administration seeks to satisfy needs of those it administers (Arrascue et al., 2021). This process is public management, which aims to optimize public and non-public institutions in a dynamic way, within its territory. Public management develops and enhances use of resources assigned to it, for this purpose it is assigned tangible and intangible public goods and services (García et al., 2017).

Management skills are an essential element in the achievement of objectives of any public entity or private institution. Mainly we can say that the success of a management depends considerably on reasonableness of servant, his communication skills and the assertiveness of his decision (Cedeño et al., 2019). However, internal management (discretionality) for making a decision is not an isolated procedure; Interpersonal competencies are inevitably required. Thus, knowledge, communication and conflict management are competencies develop within same process, have a reciprocal effect and are mutually influential for decision assertiveness (Moreno, 2022).

On the other hand, health budget management is a comprehensive process that encompasses the planning, allocation, control and evaluation of financial resources to ensure effective and accessible health care for the population (Ordemar-Vásquez & Gálvez-Díaz, 2020; Saravia & Choy, 2022). This contemplates: a) Budget development: or the creation of a financial plan detailing how the resources available to the health sector will be allocated, b) Resource allocation: once the budget has been developed, resources are efficiently and equitably allocated to ensure that care needs are met; c) Expenditure control and monitoring: refers to constant monitoring of actual expenditures compared to planned budget. In this sense, Management studies seek to optimize the profitability, sustainability, times and performances of projects, in order to avoid wasting resources, direct efforts towards beneficial results for stakeholders or evidence unfeasibility of such efforts (Vásquez-Rosas & Vásquez Erazo, 2022).

This helps to identify deviations and take corrective action if necessary; d) Expenditure prioritization: means prioritizing certain expenditures, such as investment in medical infrastructure, training of medical personnel and acquisition of high-tech medical equipment, to ensure quality care; e) Evaluation of results: with the resources allocated. This implies measuring effectiveness and efficiency of health programs and services, as well as their impact on the population served; f) Transparency and accountability: Health budget management should be carried out in a transparent manner, with public reports showing how resources are used and results obtained (Movimiento Salud 2030, 2021).

In the field of health institution management, the present study set out to describe managerial skills in budget management, promoting the closing of gaps and the equity of a new culture in the health institutions of our country, responding to the characteristics, interests and needs of the population served, promoting efficient and patient-centered management to improve their health. To this end, the objective of present study was to determine influence of managerial skills on budgetary decisions for budgetary management of health facilities at the first level of care in Lima, 2023.

The research of Lizama-Mendoza (2020) its objective was to determine the influence of managerial skills in a healthy health care organization in the Coayllo-Cañete Health Post in the year 2020. Regarding the methodology used in the study, it employed a basic quantitative approach with an explanatory level. The research design was non-experimental. The study sample consisted of 50 collaborators of this center. A multiple-choice questionnaire was used as a data collection instrument, which was administered through the survey technique. This instrument was subjected to validation by experts and its reliability was evaluated using Cronbach's Alpha test. Ultimately, the results of the research indicated significance level was 0.253 and the Nagelkerke value was 0.061. This suggests that, overall, there is no significant relationship between variables analyzed, and, consequently, the null hypothesis was accepted.

In the article by Arrascue-Lino et al. (2021), the perception of staff of a health center in Lima was investigated. A cross-sectional, quantitative, correlational research approach was used. The sample consisted of 52 participants selected by simple randomization. A perceptions questionnaire consisting of 27 questions distributed in 4 dimensions was used. The results of the study revealed that 55.8% of the participants perceived that managerial skills in hospital were adequate. In particular, managerial skills in analytical and interpersonal dimensions were considered adequate by 69% of respondents. However, emotional skills and motivational and values skills were considered fair by 69% and 58% of participants, respectively. In addition, more than half of respondents (55.8%) perceived their bosses' managerial skills as adequate, while 44.2% considered them to be fair, and no participant rated them as inadequate. The only sociodemographic variable showed a significant relationship with managerial skills was length of service. The conclusion indicated that there is a positive perception regarding managerial skills in hospital setting, although there is room for improvement, especially in emotional and motivational dimensions and values.

For Allah & Salem (2021) the management of healthcare facilities, especially in healthcare sector, requires a specific combination of managerial skills due to complex and sensitive nature of healthcare services. Some of managerial skills of greatest importance in health center management include: a) Communication skills: Effective communication is critical to coordination and collaboration in a healthcare environment. Managers must be able to communicate with medical and non-medical staff, as well as patients, in a clear and understandable manner.

This plays a crucial role in crisis management and in conveying vital information; b) Leadership Skills: Health center managers must provide strong leadership to inspire and guide staff. This involves setting clear goals, fostering motivation and collaboration, and making crucial decisions in times of pressure; c) Human Resource Management: Personnel management in a health center is complex. Managers must be skilled in recruiting, training, and retaining medical and non-medical staff, as well as managing conflicts and fostering a healthy work environment; d) Budgeting Decision Making Skills: This action is constant and often involves critical situations. Managers must be able to quickly evaluate options, consider risks and benefits, and make informed decisions in the best interest of patients and the facility; e) Time Management: Effective time management is essential for coordinating appointments, allocating resources, and scheduling procedures. Managers must ensure that time is used efficiently and there are no unnecessary delays; and f) Quality and Safety Management: Safety and quality of care are of utmost importance in healthcare facilities. Managers must implement and oversee practices and protocols that ensure patient safety and quality of services.

Freitas &Odelos (2018) conducted research aiming to identify relationship between managerial competencies (MC) and the growth of Brazilian research groups (IG), as well as the variations that may arise from these connections according to their functional/sociodemographic characteristics. The methodological design was correlational, with the use of correlation analysis (Kendall-Tau) and tests of difference between medians (Mann-Whitney &Kruskall-Wallis), the instruments were shared virtually to 387 researchers. The results indicated that it can be observed that the correlations obtained with variable 2 are higher than those of variable 2 for the three outcome factors, this ranged between 10.3% and 13.6%, and the association with variable 1 the results were between 5.8% and 9.3%. The findings indicate leaders or managers should focus on bringing resources and people together if they want to improve results, rather than simply controlling the management of people and research results.

Methodology

This research was of a basic, non-experimental-correlational, cross-sectional nature, as it analyzed a phenomenon in real-world settings at a specific point in time. The objective was to ascertain the relationship between managerial skills and budgetary decisions in the budgetary management of primary health care facilities.

The study population consisted of those responsible for budget management in primary health care facilities in northern Lima during the year 2023. The study's subjects were the heads of facilities, who were responsible for budget management and were assigned by the Directorate of Integrated Networks of North Lima. A census-type sampling methodology was employed to obtain information from the 414 registered heads of the first-level care facilities (Otzen&Manterola, 2017).

Questionnaires play a foundational role in correlational research, as they permit researchers to collect data in a structured and systematic manner. They offer an efficient method for measuring variables and establishing relationships between them, which is essential for understanding nature of correlations. When designing and administering questionnaires, quantitative data collection helps to analyze the strength and direction of relationships between variables. Ultimately, the use of questionnaires in correlational research provides a valuable tool for exploring and understanding connections between variables in various contexts (Villasis-Keever et al. 2018).

In the case of the study, the instruments utilized were designed by researcher. Two Likert scale-type questionnaires were employed: the first with 24 items and three dimensions—planning, direction, and control. Each item is scored on a scale from 1 (strongly disagree) to 5 (strongly agree). The second questionnaire for the variable budgetary decisions had the same number of items and covered the dimensions of budgetary decisions: strategic decisions and operational decisions. The research technique employed was survey, which allows for the application to participants who are experts in the problem, enabling collection of their perceptions and opinions (Hernández et al., 2014).

Prior to the commencement of the fieldwork for this study, the head of the integrated network was consulted with regard to the necessary permits. A letter of presentation was sent by Universidad María Auxiliadora requesting permission to apply the surveys within facilities of the establishments. The instrument was applied in accordance with established plan, with visits to health facilities conducted from Monday to Friday between the hours of 8 a.m. and 2 p.m. during the month of May 2023. The survey targeted those responsible for the budget of health facilities. The survey was completed in approximately 20 minutes.

The data from survey were organized in Microsoft Excel and subsequently processed using the SPSS statistical program. This enabled the descriptive and inferential statistical analysis of the variables to be performed. The statistical test employed was Rho Spearman coefficient, which was selected based on nature and type of variables under investigation.

Results

Descriptive analysis

Statistical analysis techniques were used for all the data obtained, and the results are presented in the form of frequency tables and percentages, with bar graphs that facilitate the reading of data. In this sense, we have:

Variable 1: Managerial skills.

Table 1: Descriptive level of the management skills variable.

	f	%
Disagree	7	1.7
Neither agree nor disagree	143	34.5
Agree	225	54.3
Strongly agree	39	9.4
Total	414	100

Note: SPSS database

Table 1 illustrates that the descriptive level of management skills is the predominant category among heads of health facilities, with 54.3% (225) of the items pertaining to importance of mastering management skills falling under this category. These include communication, leadership, human resources management, decision making, time management, and quality management, which are essential for effective management in each of three key areas: direction, planning, and control. In accordance with this variable, 34.5% (143) of respondents indicated a neutral position, neither agreeing nor disagreeing. A total of 9.4% (3) expressed a positive evaluation, indicating complete agreement, while 1.7% (7) expressed a negative evaluation, indicating disagreement.

Table 2: Descriptive level of the planning dimension

	f	%
Disagree	4	1.0
Neither agree nor disagree	111	26,8

Agree	199	48.1
Strongly agree	100	24,2
Total	414	100

Note: SPSS database

With regard to the initial planning dimension, it is apparent that 48.1% (199) are situated at a level of agreement with dimension, while 28.85% (111) are at a level of neither agreement nor disagreement. Additionally, 24.2% (100) are in total agreement with dimension, and 15% (4) are in disagreement with it.

Table 3: Nivel descriptivo de la dimensión dirección

	f	%
Disagree	16	3.9
Neither agree nor disagree	184	44,4
Agree	214	51.7
Total	414	100

Note: SPSS database

Regarding the second dimension, 51.7% (214) of respondents indicated agreement with items proposed for the dimension. 44.4% (184) neither agreed nor disagreed, while 3.9% (16) expressed disagreement with items of the dimension in question.

Table 4: Descriptive level of the control dimension

	f	%
Neither agree nor disagree	150	36.2
Agree	225	54.3
Totally agree	39	9.4
Total	414	100

Note: SPSS database

With regard to the third variable, which pertains to the control dimension, it was determined that 54.3% (225) of respondents agreed with items comprising this dimension, 36.2% (150) neither agreed nor disagreed, and 9.4% (39) expressed complete agreement.

Variable 2: Budget decisions

Table 5: Descriptive level of the variable budgetary decisions

	f	%
Almost never	11	2.7
Sometimes	189	45.7
Almost always	214	51.7
Total	414	100

Note: SPSS database

Table 5 illustrates the prevalence of descriptive level of the variable budgetary decisions among heads of health facilities. The results indicate 51.7% (214) of respondents responded almost always to the items listed for this variable, 45.7% (189) responded sometimes, and 2.7% (11) responded almost never.

Table 6: Descriptive level of the strategic decisions dimension

	f	%
Sometimes	150	36,2
Most of the time	225	54,3
Always	39	9,4
Total	414	100

Note: SPSS database

With regard to the first dimension of budgetary decisions variable, which pertains to the strategic decisions dimension, it is evident 54.3% (225) are situated at a level of response that is almost always in regard to the items pertaining to this dimension; 36.2% (150) are situated at a level of response that is sometimes; and 9.4% (39) are situated at a level of response that is always.

Table 7: Descriptive level of the operational decisions dimension

	f	%
Almost never	11	2.7
Sometimes	189	45.7
Almost always	214	51.7
Total	414	100

Note: SPSS database

With regard to the second dimension of the budgetary decisions variable, which refers to the operational decisions dimension, it is evident that 51.7% (214) of respondents are positioned in a level of response almost always, 45.7% (189) are positioned in a level of response sometimes, and 2.7% (11) are positioned in a level of response almost never.

Inferential analysis

Table 8 presents the results of normality test for the managerial skills variable, which yielded a statistical value of approximately 0.306 and a significance level of 0.000. For budget decisions variable, the test yielded a value of approximately 0.339 with a significance level of 0.000. Given that the p-value is lower in both variables, it can be concluded study data do not exhibit a normal distribution behavior. In order to ascertain strength of the hypothesis, the nonparametric Spearman's Rho correlation statistic will be employed.

Correlation matrix

Table 9

	1	2	3	4
1. Management skills	-			
2. Budget decisions	0.582***	-		
3. Planning	,423	0.582***	-	
4. Address	,510	0.602***	510	-
5. Control	,468	0.547***	,468	xxx

* p < 0.05, ** p < 0.01, *** p < 0.001

General hypothesis test

			Management Skills	Budgetary decisions
Spearman's Rho	Management Skills	Correlation coefficient	1,000	,784**
		Sig. (bilateral)	.	,000
		N	414	414

	Budgetary decisions	Correlation coefficient	,582**	1,000
		Sig. (bilateral)	,000	.
		N	414	414

**. Correlation is significant at the 0.01 level (bilateral).

Interpretation:

The data presented in Table 9, derived from intrinsic analysis using SPSS V.26, indicates a correlation of 0.784 between the variable managerial skills and variable budgetary decisions. This correlation is significant at the bilateral level ($p < 0.05$). Therefore, it can be stated with certainty there is a significant and positive relationship between the variables in question. The data indicates managerial skills are related to budgetary decisions in the budgetary management of health facilities of the first level of care in Lima.

Table 10: Specific hypothesis test 1

			Planning	Budgetary decisions
Spearman's Rho	Planning	Correlation coefficient	1,000	,582**
		Sig. (bilateral)	.	,000
		N	414	414
	Budgetary decisions	Correlation coefficient	,423**	1,000
		Sig. (bilateral)	,000	.
		N	414	414

**. Correlation is significant at the 0.01 level (bilateral).

The data presented in Table 10, derived from intrinsic analysis using SPSS V.26, indicates a correlation of 0.423 between planning dimension and budgetary decisions variable. This correlation is significant at bilateral level ($p < 0.05$). Therefore, it can be concluded with certainty there is a significant and positive relationship between the dimension andvariable in question. A relationship exists between managerial skills in the planning dimension and budgetary decisions for the budgetary management of health facilities of the first level of care in Lima in 2023.

Table 11: Specific hypothesis test 2

			Address	Budgetary decisions
Spearman's Rho	Address	Correlation coefficient	1,000	,602**
		Sig. (bilateral)	.	,000
		N	414	414
	Budgetary decisions	Correlation coefficient	,510**	1,000
		Sig. (bilateral)	,000	.
		N	414	414

**. Correlation is significant at the 0.01 level (bilateral).

Note: SPSS database

As illustrated in Table 10, the results of intrinsic analysis using SPSS V.26 indicate a correlation of 0.510 between the management dimension and variable of budgetary decisions, with a bilateral significance of 0.000 ($p < 0.05$). This suggests a significant and positive relationship between the dimension and variable in question. A relationship exists between managerial skills in their dimension direction and budgetary decisions for budgetary management of health facilities of the first level of care in Lima, 2023.

Table 12: Specific hypothesis test 3

			Control	Budgetary decisions
Spearman's Rho	Control	Correlation coefficient	1,000	,547**
		Sig. (bilateral)	.	,000
		N	414	414
	Budgetary decisions	Correlation coefficient	,468**	1,000
		Sig. (bilateral)	,000	.
		N	414	414

**. Correlation is significant at the 0.01 level (bilateral).

Note: SPSS database

The data presented in Table 10, derived from intrinsic analysis using SPSS V.26, indicates a correlation of 0.468 between control dimension and the variable budgetary decisions. This correlation is significant at the bilateral level ($p < 0.05$), suggesting a positive and significant relationship between the two variables. A relationship exists between managerial skills in the control dimension and budgetary decisions for the budgetary management of primary health care facilities in Lima in 2023.

Discussion

The effective management of resources in health sector is a crucial concern in present era, particularly in primary health care facilities. These facilities represent initial point of contact between population and the health system, and thus assume a pivotal role in promotion of health and prevention of disease. The budgetary management of these institutions entails the complex and crucial task of ensuring the provision of quality services and efficient use of available resources. In light of these considerations, it became evident that an investigation into influence of managerial skills on budgetary decision-making processes within this sector was warranted.

Consequently, the research aimed to ascertain relationship between managerial skills and budgetary decisions in context of primary health care facilities in Lima in the year 2023. Three dimensions of managerial skills were examined: direction, planning, and control. Their influence on budgetary decisions was also considered, with particular attention paid to dimensions of strategic decisions and operational decisions. The objective of this research was to provide a unique perspective that emerged from the analysis of specific situations within their contextual frameworks.

In this context, the results indicated a significant relationship between management skills and budgetary decisions in these institutions. Thus, 54.3% (225) and 34.5% (143) of respondents indicated that they neither agreed nor disagreed with the statement. Additionally, 9.4% (3) of respondents indicated a level of total agreement, while 1.7% (7) indicated disagreement. These refer to the approach to the management of managerial skills among heads of health facilities. With regard to variable pertaining to budgetary decisions for budget management, 51.7% (214) of respondents indicated that they almost always responded to items raised for this variable. 45.7% (189) of respondents indicated that they responded sometimes, while 2.7% (11) of respondents indicated they almost never responded to the items raised for this variable. In contrast with the findings of the Arrascue-Lino study, the latter found that managerial skills in the aforementioned dimensions were deemed adequate by 69% of respondents. However, emotional skills and motivation and values skills were considered to be of an adequate standard by 69% and 58% of the participants, respectively. These results differ from those found by Lizama-Mendoza (2020), which indicated that the significance level was 0.253 and the Nagelkerke value was 0.061 between the variables. This indicates that they are not related.

Regarding the validation of the general hypothesis, derived from the intrinsic analysis using SPSS V.26, the correlation between the managerial skills variable and budgetary decisions variable is 0.784, with a bilateral significance of 0.000 ($p < 0.05$). Therefore, it can be stated with certainty there is a significant and positive relationship between the variables in question. The results of study indicate that managerial skills are related to budgetary decisions in the budgetary management of health facilities of the first level of care in Lima.

The aforementioned outcomes are in alignment with those reported by Núñez and Díaz (2017), who identified a robust positive correlation through use of Spearman's correlation coefficient ($r = 0.726$), thereby establishing a statistically significant relationship. Therefore, the null hypothesis (Ho) is rejected in favor of the alternative hypothesis (Ha). The results of Coello et al. (2021) are comparable in that they also demonstrate managerial skills influence the decisions made to enhance internal operations of the organization.

Similar results were obtained by Del Rio (2022), who concluded that there is a correlation between a manager's skills and the performance of their staff in a hospitality environment. These findings can be confirmed and corroborated by employing the statistical methods employed here. The correlation coefficient is 0.662%, which is consistent with the findings of Ramirez and Puican (2022). A moderately positive relationship indicates managers are able to provide benefits to their employees by delegating tasks to them in their absence or assisting them in dealing with challenging situations, thereby enabling entire organization to work together effectively.

In González &Canós-Darós (2020), three elements are identified describe how a manager's ability to absorb and reorganize an organization's resources and competencies benefits the company as a whole. The first issue pertains to management philosophy. In order to achieve group objectives, it is often necessary to establish a certain level of authority over workers. The second concept pertains to the budgeting decision-making process and the manner in which companies may gain an advantage by taking into account conditions and key performance indicators, as well as management concerns. The final stage is human development, which involves equipping the work team with resources that will enhance their performance and, in turn, produce superior results.

The optimistic approach to management encourages workers to set aside their individual needs and focus on the greater good of the company as a whole. According to Arrascue et al. (2021), this process begins with a diagnosis of company and culminates in the selection of a strategy that will enable the company to solve a problem has been studied using the necessary resources within a given area. In addition, the dynamic nature of groups is contingent upon the individuals comprising them (Leyva-Carreras et al. 2017). Firms are a reflection of social reality; therefore, to enhance capabilities of business actors, it is essential to recognize firms are holistically sized (Delgado et al., 2021).

Similar to Cedeño et al.'s (2019) attempt to demonstrate correlation levels, the Rho-Spearman coefficient ($r = 0.616$) indicates a moderately positive correlation, suggesting that the author's approach is effective in enabling individuals to focus their strengths toward achieving their short-term goals. In 2021, the statistical measure of Cronbach's alpha was employed to ascertain the degree of consistency between variables under consideration and the entire context of analysis. The resulting value was 0.875%, indicating a very positive relationship (Coello et al., 2021).

For genuine growth to commence in health sector within our country, it is imperative those responsible for budget distribution possess a comprehensive understanding of sociocultural context. This will enable them to demonstrate their managerial abilities and present a budget that is aligned with the desired outcomes. This is the only viable approach to presenting a budget that will enable integration of a health facility's work into budgetary decisions. It will also facilitate a more effective managerial approach to budget management, while taking into account elements of simplification, responsibility, auditing of results, and accountability for the evaluation of efficiency of the use and execution of public resources in the service of the population (Coello et al., 2021). (Coello et al., 2021).

Conclusions

Management skills are defined as a compendium of skills, qualitative capabilities, and intrinsic knowledge that facilitate effective performance of activities and coordination, ultimately leading to the completion of appropriate budgetary decisions for management or budgetary management within the first level of care facilities in Lima. Consequently, an understanding of the significant correlation between these variables is a fundamental prerequisite for identification of potential avenues for improvement within these parameters. The study's intrinsic analysis using SPSS V.26 revealed a correlation of 0.582 between managerial skills variable and the budgetary decisions variable, with a bilateral significance of 0.000 ($p < 0.05$). This indicates a significant and positive relationship between the variables in question. The findings of study indicate that managerial skills are related to budgetary decisions in budgetary management of health facilities at the first level of care in Lima. Consequently, the greater incorporation of managerial skills into the decision-making processes of health facilities, the more effective they are in budgetary management.

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