

**DISTRICT GOVERNMENT BUDGETS AND HEALTH SERVICE DELIVERY IN
HOIMA REFERREL HOSPITAL**

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**A RESEARCH REPORT SUBMITTED TO THE COLLEGE OF ECONOMICS AND
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DECLARATION

I declare that the work submitted in this proposal is an original version of my efforts and as far as I am aware it is not a reproduction of any institution or college within or outside this country for the award of a degree or any other academic award at any higher learning institution

KATULINDE HELLEN

Sign.....

Date08/06/2016

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APPROVAL

I **Dr. Kinyatta Stanley** Approve that **Katulinde Hellene** has written this report under my supervision and it is now ready for submission to the college of economics and management for an award of a **degree in Business Administration**

Dr. Kinyatta Stanley

Sign.....

Date.....

DEDICATION

This work is whole heartedly dedicated to my dear dad Mr late banzonyiki Munyoro Godfrey and mum Mrs Nyabigambo for the overall support they have given to me throughout my studies up to date.

I also dedicate this report to my lovely sisters Kalisimu Rose, Godfre Kalisha my friends, Charles who have always been there to support me in my research, I love you so much.

Special dedication also goes to my daughters Blessing Kawa.

MAY THE ALMIGHTY GOD BLESS YOU ALL

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TABLE OF CONTENTS

DECLARATION	i
APPROVAL.....	ii
ACKNOWLEDGEMENT	v
ABBREVIATIONS.....	x
ABSTRACT.....	xi
CHAPTER ONE	2
INTRODUCTION.....	2
1.0 Back ground to the study	2
1.1.0 Statement of the problem	3
1.1.1 Purpose of the study.....	4
1.1.2 Objectives of the study.....	4
1.1.3 Research questions.....	4
1.2.0 Scope of the Study	4
1.2.1 Subject Scope	4
1.2.2 Geographical scope.....	5
1.2.3 Time scope	5
1.3 Significance of the Study	5
1.4 Basic definitions	6
1.5 Limitations and delimitations to the study.....	6
1.6 Ethical Considerations	6
CHAPTER TWO.....	7
LITERATURE REVIEW	7
2.0 Introduction	7
2.1.1 District (Public Health) Service delivery	7
2.1.2 Components of Budgetary Control.....	11
2.1.3 District Health Services and the Budget	12
CHAPTER THREE.....	26
METHODOLOGY	26

3.0 Introduction	26
3.1 Research Design	26
3.2 Study Population	26
3.3. Samples Size	26
3.4 Sampling procedure	28
3.5 Research instruments	28
3.5.1 Method of Sample Selection	28
3.5.2 Data Sources	28
3.5.3 Primary Source	28
3.6 Data Collection Methods	29
3.7.0 Data Processing	29
3.7.1 Data Editing	29
3.7.2 Coding	29
3.7.3 Data Entry	29
3.7.4 Data Analysis	29
 CHAPTER FOUR: DATA ANALYSIS AND INTERPRETATION	 30
4.1.0 Introduction	30
4.1.2 Descriptive Analysis	30
4.1.3 Background characteristics	30
4.2 Interview guide for Administrators' and health workers	44
4.3 Major Challenge	46
4.4 other challenges	46
4.5 Components of Budgetary Control	47
4.6.1. Sources of Funding	47
4.7 Relationship of health service delivery and the budget	51
4.8 Services offered	56
Services offered	56
4.9 Achievements of Hoima Regional Referral Hospital	56
 CHAPTER FIVE	 58
DISCUSSION OF THE FINDINGS, CONCLUSIONS AND RECOMMENDATIONS	58
5.0 Introduction	58
5.1 Summary of the Findings	58

5.2 Conclusion of research Findings on district Health Services Budget Hoima Referral Hospital.....	58
5.3 Policy Recommendations.....	60
5.3 Components of Budgetary Control.....	60
REFERENCES.....	61
APPENDIX I: QUESTIONNAIRE	64
APPENDIX II: INTERVIEW GUIDE.....	66
APPENDIX III: BUDGET FOR THE RESEARCH.....	68
APPENDIX IV: TIME FRAME	69

ABBREVIATIONS

ANC	Antenatal care
ARV	Anti Retroviral services
ENT	Ear Nose and Throat services
EPINFO	Epidemiological Information Package
GOU	Government of Uganda
KM	Kilometers
MOFPED	Ministry of Finance Planning and Economic Development
MOH	Ministry of Health
NGOs	Non Governmental Organizations
OPD	Out Patient Department
PHC	Primary Health Care
PMTCT	Prevention of Mother to Child Transmission of HIV
SPSS	Statistical package for social scientists
UBOS	Uganda Bureau of Statistics
UDHS	Uganda Demographic and Health Surveys
Ushs	Uganda shillings
WHO	World Health Organization

ABSTRACT

The research report gives an over view of the study results in which District Government budgets and Health service delivery was assessed. The types of Health services, components of budgetary control and relationship between district budgets and health services was investigated.

The study was based on a sample of 50 respondents of which 30 were patients and their care takers and 20 were Health administrators and workers and these were selected using simple random sampling. Data was collected using interview guides and questionnaires and data analysis involved descriptive analysis which involved the use of tables, graphs and percentages and inferential analysis which involved testing of hypothesis at a 0.05 level of significance.

The findings of the study revealed that district government budgets have a significant effect on public Health service delivery. From the study it is concluded that district Government budgets, significantly affect Health service delivery.

It was therefore recommended that a strong budget control system should be established and also as Government hospitals continue implementing their budgets, they should endeavor in addition to the Government funding of the Health sector to seek donors to support in Health related issues.

District health services provided by the Government are intended to deliver basic health services to all who need them either free at the point of service or for a small official charge.(ministry of health report 2014/15), Provision of good public services can contribute importantly to the Health, well being and development of the people in a country.

But too often public services do not serve the public well, normally health service budgets are chronically underfunded , which leads to poor management therefore their efficiency and credibility is under mined coupled with high rates of corruption at all levels of the service.

Hoima Referral hospital is found in mid-western Uganda in Hoima District, it is located along the Hoima main street west of Booma sports ground (this explains why locals refer to it as' Booma hospital'), it lies in northern direction of Hoima central police station

The hospital is funded by the government of Uganda through Hoima district local government budget under the ministry of health; it was constructed in 1910 during colonial period to serve Bunyoro kingdom and white settlers.

Hoima referral hospital offers both general and specialized services with a capacity of 320 beds, an inpatient admission of 18,900 patients and annual outpatient department attendance of 245,000patients.

The hospital is estimated to be serving slightly a population more than 2 million people.

Hoima referral hospital serves districts that lie in the mid western region of Uganda that is Hoima, Masindi, Kiryandongo, Bulisa, and Kabale and the increasing Congolese that enter the district using Lake Albert regional.

1.1.0 Statement of the problem

Hoima referral hospital like any other Government hospitals receives funding to spend on the budgeted activities which are deemed to be in line with the national priority areas. There has been persistent unsatisfactory performance in terms of effective Health service delivery to the people. These inadequacies in service delivery have manifested themselves in form of:

Accumulated garbage around the neighboring parts of the hospital

- Non availability of drugs
- Constant water and power cut offs at the hospital
- Continued absenteeism of Health personnel from their stations of work
- Glaring gaps in the human resource for Health department

- Inadequate accommodation for the Health staff which has led to high turnover of staff and low morale public Health workers. (Annual consolidated PAF monitoring and accountability reports 2003/04 and 2004/05 by Treasury Inspectorate department of finance planning and economic development and MMHSD strategic plan 2005-2010).

It was against this background that the research was set up to establish whether it's the district governments budgets that affected health service delivery in Hoima referral hospital or it was a result of some other factors. Therefore the research investigated the relationship between district government's budget and health service delivery in Hoima referral hospital.

1.1.1 Purpose of the study

The purpose of the study was to investigate the districts government budget and health service delivery in Hoima referral hospital

1.1.2 Objectives of the study

- To investigate the type of Health services offered in the hospital.
- To investigate the components of budgetary control for Health service delivery.
- To establish the relationship between the district budget and the health services in Hoima hospital

1.1.3 Research questions

- To what extend have you investigated the type of Health services offered in the hospital.
- What are the components of budgetary control for Health service delivery?
- What are the relationship between the district budget and the health services in Hoima Hospital?

1.2.0 Scope of the Study

1.2.1 Subject Scope

The research covered in details District Government budgets and health service delivery this is because of several problems like accumulated garbage around the neighboring parts of the

hospital, non availability of drugs ,constant water and power cut offs at the hospital ,continued absenteeism of Health personnel from their stations of work ,glaring gaps in the human resource for Health department, inadequate accommodation among others faced by the hospital despite allocation of money by the government.

1.2.2 Geographical scope

The research was conducted in Hoima district considering Hoima referral hospital. This is because the hospital serves a big population in the mid-western region which include districts of Kibaale, Bulisa, Masindi, and Hoima the hospital was therefore constrained with a heavy budget in a bid to serve the growing population.

1.2.3 Time scope

The research was done in a period of three months due to the great need for the truth behind districts Government budget and Health service delivery.

1.3 Significance of the Study

- The district management is expected to benefit from this research. By understanding the anomalies in their operations, it will help them to redefine and redesign their role structure to suit stakeholder needs. Thus, this might help to strike a balance between acceptable management levels and results, for the district, government, the local community and other stakeholders in the funding process.
- The Government policy makers that is, the ministers and members of parliament will be able to realize why they have failed to achieve their objectives concerning public Health service delivery.
- Academicians in the search for knowledge and comprehension are expected to find this a
- Fascinating presentation. It is hoped that the results of this study will greatly benefit them as a reference point and provide a basis for further research.
- The study serves as a requirement for the award of a degree in Business Administration.

1.4 Basic definitions

Budget: A budget is a management's plan, in structured form, which anticipates the desired outcome of financial activity for a specific set of resources, for a fixed period, usually one year.

Public Health: Is a science and art of preventing disease, prolonging life and promoting Health through the organized efforts and informed choices of society and individuals
Public Health services: These are services usually provided by the Government either free at a point of delivery or for a small official charge. They are intended to improve people's lives.

1.5 Limitations and delimitations to the study

The time frame was not enough since it required various reading of various literature, text books and type setting. This was solved by working together as a team and allocating responsibilities where necessary such that less time was used.

Unwillingness to respond; The researcher encountered the problem of poor response by the respondents hence delaying the exercise. However, through constant communication and physical contacts among the team members, encouraging maximum concentration and allocating responsibilities to each member in the group, an average and agreeable response was obtained.

1.6 Ethical Considerations

The researcher followed ethical standards to plan, collect, process, interpret and report data in line with the conventional research norms. There was objectivity and respondents' confidentiality was respected.

The researcher used data collected from respondents and management basically for academics and research purposes and the researcher ensured confidentiality of critical information disclosed by all respondents.

The researcher got an introduction letter from the training coordinator that was used in different/relevant authorities and offices within the organization to deliver copies of questionnaires and for interview purposes to gather information for the success of the study.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter was about other people's views about local Government budget and Public Health Service delivery. It is arranged in order of the objectives which are about Public Health Services, components of budgetary control, and district health services and budgets.

2.1.1 District (Public Health) Service delivery

Public Health services provided by the Government are intended to deliver basic services to all who need them either free at a point of service or for a small official charge. Provision of good Public Health services can contribute importantly to the Health, well being and development of the civil society in a country.

But too often Public services do not serve the public well. They are chronically underfunded, poorly managed and their efficiency and credibility is further undermined by high rates of corruption almost at all levels of service. (Ministry of Health 2000 –Health sector strategic plan 2000/01 – 2004/05)

Accessibility to basic Health services measured as population living within five kilometers of a Health facility is estimated to be 49% country wide and only 42.7% of parishes have any type of health facility with wide variation between rural and urban areas and between different districts. (Ministry of Health, 2000)

Muhumuza (2000) notes that rural communities are particularly affected because better health facilities are mainly located at sub-county head quarters and the private ones in towns. It is recognized that there are marked variations in access to Health care both within and between districts ranging between 89-99.3%. Even among these Health facilities many do not provide the full range of essential PHC services intended. (UDHS 1995)

Muhumuza (2002) notes that access to Health services like family planning has been improved through community based distributors, social marketing programs and use of mobile clinics. In spite of the Government's commitment to improve Health service delivery, implementation is constrained by lack of community awareness, skilled labor, and infrastructure as well as poverty and socio-cultural barriers.

The services mostly used by women especially those that lack knowledge can be flagged to include family planning. If women do not frequent Health care, outreach and other creative strategies for expansion of services may need to be included (WHO, 2000).

According to the Uganda poverty participatory assessment project (UPPAP) Health is a major cause and consequence of poverty. This was further supported by the Uganda demographic and health surveys which showed that poor household tends to be less healthy compared to non poor ones.

The importance of health is further accentuated in the PEAP which emphasizes improving the quality of life especially the poor as an essential step in reducing poverty and improving the country's economic development.

Additionally the National Health Policy (NHP) and the Health Sector Strategic Plan (HSSP) emphasizes ensuring equity in access to Health care for the entire population thus contributing to economic development.

Given such emphasis and after six years of implementing the PEAP and three years of implementing the HSSP this paper investigates if the poor and other socially vulnerable groups are being reached and what factors are affecting their Health services.

Ssewanyana (2004) points out that, private clinics remain the most preferred Health care provider choice among the poor. However, the poor also show an increased utilization of lower level clinics and a corresponding reduction in the use of public and private hospital. Turning to Health infrastructure characteristics, public Health facilities report an improvement in quality of services provided after the abolishment of cost sharing in 2001.

For example the proportions of full time nurses and midwives as a share of all Health workers significantly increased in public Health facilities while reduction was observed in the private facilities.

Government of Uganda cuts in the provision of social services including Health under the aspect of structural reform is seen to have hit the poor most. At the same time the Government's most recent decision to abolish cost sharing in public Health facilities is seen not to have improved accessibility to these facilities by the poor, Mpuga (2003) and WHO (2002), report abolition of cost sharing to have increased Poor's access to Health facilities.

Mwesigye (2002) reports the quality of health service to have worsened in most public facilities. This remains a challenge to the Government of Uganda of increasing demand for its facilities with a disproportionate improvement in quality especially drugs and qualified staff.

Uganda is one of the sub Sahara Africa (SSA) countries that recorded impressive economic growth especially in the 1990s. During the same time the strategies to reduce poverty are seen to have been successful (Appleton, 2001).

Despite the improvement in the incomes recorded during the 1990s, the stagnation or even a decline in the Health indicators remains a challenge to the Government. Uganda's population growth stands at 3.4% (UBOS, 2003) one of the highest in the world and records a total fertility rate of 6.9%.

Okello (1998) points out that the investment in improving geographical access, quality of services continued to decline as a result of underfunding. The capital investment did not correspond to improvements in availability of recurrent inputs and as a result use of the public sector for curative care remained poor.

In addition, most of the units were not offering a comprehensive package of services for the given level of care, only 69% of the Health units were offering immunization services while 40% provided delivery services. These figures improved to 80% and 76% in 1999/2000 (Government of Uganda, 2000). Studies in Uganda show that there were no significant improvements in the quality of Health care overall (Asiimwe 1996, Ocom 1997 & Jitta 1998), staff were most of the time absent and supplies out of stock (Mwesigye, 2002) and the exemption and waivers were largely ineffective (Kivumbi, 2000).

These findings were also highlighted by the first participatory poverty assessment report which indicated that drug availability, staff attitude and performance, equipments, range and effectiveness of service have not only not improved but also worsened in many cases. (Government of Uganda, 1999)

Similarly, Karamagi (2000) reported the utilization of public Health services to have declined by about 20% between 1995 and 2000. Mwesigye (2002), reports that although user fee generated a flexible source of revenue, the amounts were not substantial to fill the funding gap. On the centrally, small scale evaluation studies showed quality improvement in the districts that implemented Bamako Initiative type of schemes (WHO, 2000).

Analysis done earlier from the house hold surveys conducted by Uganda Bureau of Statistics showed that the poor and non poor alike preferred curative care from Non Governmental Organizations (NGOs) and private providers to the less expensive Government care (Hutchinson,1999)

2.1.2 Components of Budgetary Control

Budgetary control involves a process of ensuring that the available financial resources are effectively used to meet the current levels of activity and demands. Budgetary Planning and control are aspects of strategic planning (Tolbert, 1986). Strategic or long range planning requires the specification of objectives towards which, future operations should be directed.

Local Governments exist not for purpose of generating a profit, but to achieve a social objective of meeting the demands of the populace of their respective Local Governments and the Nation as a whole. Arora (1990) about financial accountability noted that the budgets can be a useful device for influencing managerial behavior and motivating managers to perform in line with the organizational objectives.

A budget provides a standard that under certain circumstances, a manager may be motivated to strive to achieve. However this may not be the case especially when the implementers of the budget fail to achieve their targets. The budget then ceases to be a motivational factor and becomes a de-motivating factor especially when it's used as a basis for reward or penalty.

However, budgets can also encourage inefficiency and conflict between managers. If individuals have actively participated in preparing the budget, and it is used as a tool to assist managers in managing their departments, it can act as a strong motivational device by providing a challenge.

Alternatively, if the budgets are deduced from above, they can impose a threat rather than a challenge, it may be resisted and do more harm than good.

Mintzleburg, (1977), defends the view that a budget assists managers in managing and controlling the activities for which they are responsible. By comparing the actual results with the budgeted amounts for different categories of expenses, managers can ascertain which costs do not conform to the original plan and thus require their attention.

This process enables management to operate system of management by exception, which means that a manager's attention and effort can be concentrated on significant deviations from the expected results.

Thus, by investigating the reasons for the deviations, administrators may be able to identify inefficiencies such as the purchase of inferior quality materials. When the reasons for the inefficiencies have been found, appropriate control action should be taken to remedy the situation.

2.1.3 District Health Services and the Budget

The Local Governments' control are often evaluated by measuring their success in meeting the budgets in form of realizing the estimated revenues, accomplishing the budgeted for expenditures on the different projects and by meeting the minimum conditions and control measures to enable them access funding for the proceeding Financial Year from the Central Government.

It's the practice of the Central Government to award bonuses to the respective Local Government which has achieved the targets specified in the periodic budgets, in form of minimum conditions and control measures. Or in some instances penalties for those which have not met the set targets.

In addition, the administrator may wish to evaluate his or her own control. The budget thus provides useful informative means of how well they are performing in meeting the targets that they have previously helped to set. The use of budgets as a method of control evaluation also influences human behavior. Watson, and Latham, (1986) confirm that most budget systems serve several purposes, some of which may well conflict with each other. For instance, the planning and motivation roles may be in conflict. Demanding budgets that may not be achieved might be appropriate to motivate maximum control, but they are unsuitable for planning purposes.

Therefore, I contend that a budget should be based on easier targets that are expected to be met. Especially considering the prevailing conditions under which the budget will be implemented. For instance, the budgeting in the war ravaged areas and those of areas which are peaceful. Those in the war affected areas usually are disrupted while trying to implement their budgets and thus don't meet the targeted control. (MOFPED Annual Consolidated PAF Monitoring and Accountability Report 2004/2005), It is from such scenarios that budget

Revisions and re allocations are carried during their years of implementation to cater for such deviations.

These revisions can be quarterly or yearly depending on their council resolutions putting into consideration the necessary steps to accomplish such changes. There is also a conflict between the planning and control evaluation roles. For planning purposes, budgets are set in advance of the budget period based on an anticipated set of circumstances or environment.

Moresby, (1985) suggests that control evaluation should be based on a comparison of actual control with an adjusted budget to reflect the circumstances or environment under which Local Governments are actually operated. In the planning process and for planning purposes, it is necessary that a given Local Government's objectives specifically indicate the direction in which the Institutional growth and development are directed. This should point out the mission, vision, objectives and goals of the respective Local Government.

However, more often, this is done but in a situation of a number of budgetary factors, that tend to limit free expansion of local Governments. It is therefore important that in the formulation of strategies, local Governments should concern themselves with matching the capabilities of the local Government with its environment (Gilbert, 1991).

Masawi (1989) suggests that if the management of a given local Government concentrates entirely on its present fixed course of study and needs of the job maker and this is led to continue successfully, this can result on positive achievements of this institution.

It is therefore essential that the local Government management should identify potential opportunities and threats in its current environment, and take specific steps immediately to ensure that the local Government will not be taken by surprise by any developments that occur gradually in the future. It is the aim of budgeting to reconcile these differences for the good of the organization as a whole, rather than for the benefit of any individual area.

Budgeting therefore compels managers to examine the relationship between their own operations and those of other departments, and, in the process, to identify and resolve conflicts. It is most likely that the first draft of the budgeting will produce a perfect matching of all the organizational activities. For example, it may specify the acquisition of scholastic materials in amounts or at times that make the smooth flow of organization activities impossible, such differences must be corrected before the final budget is agreed.

Thus, a sound budgeting system helps to co-ordinate the separate organizational activities and ensures that all parts of the organization are in mutual harmony (Thompson, 1990). If the local Government is to function effectively, there must be definite lines of communication so that all the parts will be kept fully informed of the plans and the policies, and constraints, to which the organization is expected to, conform.

Everyone in the organization should have a clear understanding of the part they are expected to play in achieving the annual budget. This process will ensure that the appropriate individuals are made accountable for implementing the budget.

Through the budget, top local Government management communicates its expectations to lower level management, so that all members of the local Government may understand these expectations and can coordinate their activities to attain them. It is not just the budget itself that facilitates communication, much vital information is communicated in the actual act of preparing it.

Schiff, (1970), writes that a detailed budget for each responsibility centre is normally prepared for one year. The annual budget may be divided into either twelve monthly or thirteen four weekly periods. Alternatively, the annual budget may be broken down by months for the first three months, and by quarters for the remaining nine months. The quarterly budgets are then developed on a monthly basis as the year proceeds. However, there is a danger that because budgets are reviewed and changed at the end of each quarter, budget staff will not give sufficient attention to preparing the new budget for the fifth quarter or reviewing the budget for the fourth quarter, because they know these budgets are likely to be changed in the quarterly review process.

Thus, irrespective of whether the budget is prepared on an annual or a continuous basis, it is important that four –weekly budgets be used for control purpose. It is therefore important that suitable administration procedures are introduced to ensure that the budget process works effectively. Nevertheless, in practice, the procedures should be tailor made to the requirements of the local Government, but as a general rule a firm should ensure that procedures are established for approving the budgets and that the appropriate staff support is available for assisting administrators in preparing their budgets,(Druly,2004).

Moresby (1985) writing about accounting for management control reveals that the budget committee should consist of high-level executives who represent the major segments of the

Organization. Its major task is to ensure that budgets are realistically established and that they are coordinated satisfactorily to achieve meaningful budgetary control.

Moresby (1985) further suggests that the budget committee should appoint a budget officer, who will normally be the accountant. The role of the budget officer is to coordinate the individual budgets into a budget for the whole organization, so that the budget committee and the budget can see the effect of an individual budget on the organization as a whole. However, it will be my question whether well constituted budget committees and budget officers do exist in these local Governments.

The accounting staff will normally assist managers in the preparation of their budgets. They will, for example, circulate and advise on the instructions about budget preparation, provide past information that may be useful for preparing the present budget, and ensure that managers submit their budgets on time. The accounting staff does not determine the content of the various budgets, but they do provide a valuable advisory and clerical effective public Health service for the line managers. Whether this is really emphasized, is what this research wants to find out.

A budget manual should be prepared by the accountant. Masawi (1986) point out that the importance of the budget manual is to describe the objectives and procedures involved in the budgeting process and will provide a useful reference source for managers responsible for budget preparation.

In addition, the manual may include a timetable specifying the order in which the budgets should be prepared and the dates when they should be presented to the budget committee. The manual should be circulated to all individuals who are responsible for preparing budgets.

However it may be possible that these budget manuals are improperly constructed, if at all they exist. Anthony, (1988) brings it out that in every organization there is some factor that restricts control for a given period. In the majority of organizations this factor is sales demand. However, it is possible for production capacity to restrict control when sales demand is in excess of available capacity.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

Here the researcher presents the different methods that were used to gather information from different sources in order to accomplish the study. These various methods aided the researcher to organize a reliable piece of work and among these included; research design, target population, sample procedures, sample size and research instruments.

3.1 Research Design

The data choice was based on the nature of the data to be collected which involves description and also the nature of interaction with correspondents. A cross sectional design will be used together with the explanatory research design to answer the research questions. In order to obtain reliable and representative study results within the limited time, this study has been conducted as quantitative in nature. It has employed a survey design mainly having employees and managers of women managed enterprises as the primary respondents.

3.2 Study Population

The population of the study was made up of all the women managed enterprises enterprise owners scattered all over Hoima Referral Hospital, The researcher's randomly selected 57 as a target population.

Beneficiaries. The researchers elicited the needed information for the study through the use of questionnaire.

3.3. Samples Size

Using the Slovenes formula, a sample size of 50 respondents were being used and arrived at for the purpose of this research by using Slovene's formula from a targeting population of 57 individuals.

Where:

n=sample size

N=population size

e=margin of error desired

Equation 1: Slovene's Formula

$$n = \frac{N^2}{1 + N e^2}$$

$$n = 57 / (1 + 57 \times 0.0025)$$

$$= 49.89$$

≈ 50 respondents

3.4 Sampling procedure

Sampling is a procedure that a researcher to select a number of individuals or objects from a population to be the subject of a study (Tromp & Kombo, 2006). They note that the selected group should contain representative characteristics of the entire group. In this view, typical case random will be applied in identifying the target population.

The method was applied because it is believed to be reliable in providing the typical information required for the study (Tromp & Kombo, 2006). This random sampling will be done on two levels. First, stratified random sampling will be used to categorise the respondents into males and females and then systematic random sampling was later be used to pick on the specific respondents to take part in the study from the two stratus.

3.5 Research instruments

In order to meet the objectives of this study, primary data sources were used. These primary data were obtained through interviews, questionnaires and observations.

3.5.1 Method of Sample Selection

Simple random sampling was employed to obtain the data from the people where by every member had an equal chance of being included in the sample. Sampling was done without replacement. The researcher chose this method because it's free from classification errors, requires minimum knowledge about the population in advance which is needed in the case of purposive sampling, and Sampling errors can easily be computed and accuracy of the estimates easily assessed.

3.5.2 Data Sources

3.5.3 Primary Source

This was the main source of data. It provided the original information for the specific purpose at hand. Self administered questionnaires and interview guides were used in collecting the data on personal background, people's attitudes towards the working of the Health workers and many others.

3.6 Data Collection Methods

The main method of data collection was the use of questionnaires. These were designed in English and some were interpreted to illiterate respondents in Runyoro to facilitate the translation of the questionnaires to them. This method was good because it enabled the respondents to answer questions that were personal, more accurately than when it was face to face with the interviewer since she was a complete stranger, were able to be answered at the respondent's convenience, presented a uniform stimulus to all the subjects and the researcher was assisted by other people in distributing the questionnaires since this does not require training.

3.7.0 Data Processing

This involved data editing, coding, entry and data analysis.

3.7.1 Data Editing

After collecting the questionnaires, the researcher checked for any errors by the respondents. This helped to obtain only appropriate information for accurate and reliable results from the study.

3.7.2 Coding

The process of coding was only to open ended questions in order to reduce the responses in a form that is easy to enter into a computer for analysis.

3.7.3 Data Entry

The researcher then entered data into a computer using software called EPINFO (Epidemiological information package) and EXCEL. The data was then exported to a statistical package for social scientists (SPSS) for analysis.

3.7.4 Data Analysis

Data analysis involved both descriptive and inferential analysis. Descriptive analysis included the use of tables, graphs that were generated by the above statistical packages. Inferential analysis included running cross tabulations in SPSS of the variables that were strongly related and testing hypothesis at 0.05 (level of significance). The chi-square p- values yielded from the cross tabulations were compared with 0.05. The decision criteria was to accept the null hypothesis (Ho) if the p- value yielded was greater than 0.05.

CHAPTER FOUR

4.0 DATA ANALYSIS AND INTERPRETATION

4.1.0 Introduction

This chapter gives a Descriptive analysis involved the use of tables, graphs and percentages and inferential analysis involved testing of hypothesis at a 0.05 level of significance. The analysis was done in accordance to the objectives of the study.

4.1.2 Descriptive Analysis

Questionnaire for Patients and people taking care of them

4.1.3 Background characteristics

Age

The age of the respondent aids in determining his or her ability to respond to the questions
Ages were grouped as shown below

Table 1: Age Distribution

Age group	Frequency	Percent
Less than 20 years	5	10.0
Between 20 to 40 years	33.35	66.7
More than 40years	11.65	23.3
Total	50	100

Source: Primary source

Table 1 reveals that the majority of respondents (66.7%) were aged between 20 to 40 years, 10% were under 20 years and 23.3 % of them were above 40 years. The lower percentage of 10% of people below 20 years is attributed to the fact that the children were not considered in the study since they were ignorant about the hospital activities

Sex

Figure 1: Sex of Respondents

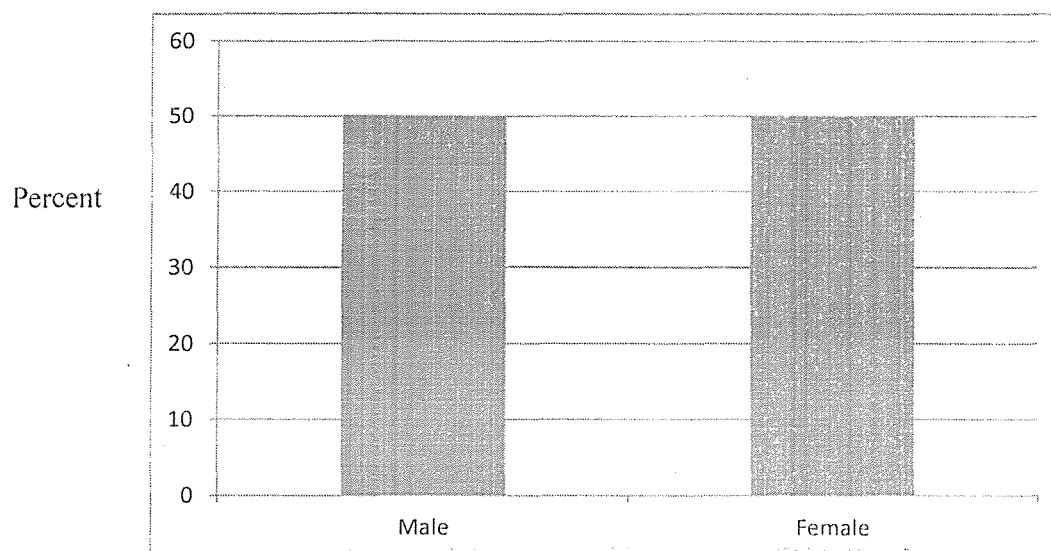


Figure 1 above shows that 50% of the respondents were male and 50% were female. It can therefore be clearly concluded that both male and female equally visit the hospital for Health services like medication, delivery, immunization and many others. The results in the figure above can be clearly observed in the table below.

Table 2: Sex of respondents

Sex	Frequency	Percent
Male	25	50.0
Female	25	50.0
Total	50	100

Marital Status

Table 3: Marital Status

Status	Frequency	Percent
Married	30	60.0
Single	20	40.0
Total	50	100.0

Source: Primary source

The table above shows marital status of the respondents. Majority of the patients and their care takers that's 60% were married and only 40% were single. Therefore as people marry, there are high chances of acquiring various diseases. This is attributed to the fact that as Healthy people marry those with Health problems; they end up inheriting Health problems of the victims.

Place of Residence

Table 4 displays the areas of residence of the respondents which was categorized as either rural or urban. It reveals that the majority using Government Health services are based in rural areas i.e. 56.7% and 43.3% are from rural and urban areas respectively. This calls for Government extension of Health services to the rural areas.

Table 4: Places of Residence

Residence	Frequency	Percent
Rural	28.35	56.7
Urban	21.65	43.3
Total	50	100.0

Source: Primary source

4.1.4 Health Services

Number of times of using Government Health Services

Table 4 is about the number of times that people have used Government Health services in the last two months. It is observed that 36.7% of the respondents have visited once, 26.7% twice, 33.3% more than twice and only 3.3% had never used Government Health services in this period.

Therefore People are often attacked by diseases since 96.7% of them visit hospital for help and only 3.3% say have never visited the hospital in the last two months of which they might be using clinics, pharmacies among others.

Table 5: Number of times of visiting hospital

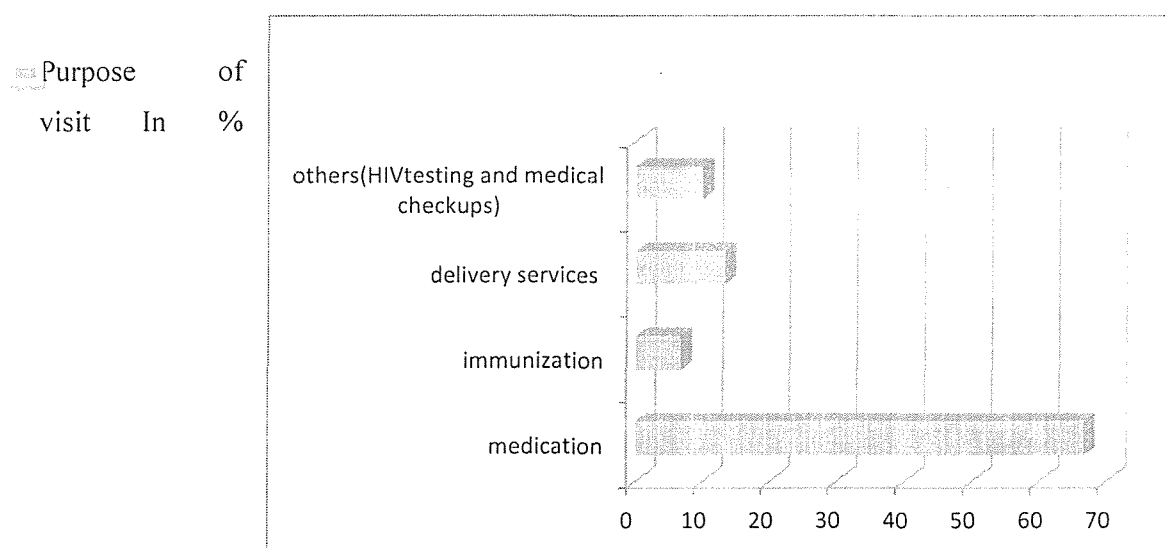
More than twice	Frequency	Percent
Not at all	16.65	33.3
Once	18.35	36.7
Twice	13.35	26.7
Times	1.65	3.3
Total	50	100

Source: Primary source

Purpose of the Service

This section gives people's reasons for going for Government services Figure 4.2 shows that the majority of the people go for medication that's 66.7%, 6.7% go for immunization, 13.3% go for delivery services and 10% for other purposes which include HIV testing and other medical checkups as shown below.

Figure 2: purpose of the Service



Place where people go for the Service

This looks at the places where the respondents (patients and their care takers) usually go to get the Health services. Table 4.6 below clearly shows that most people use the Government hospital as given by the biggest percentage of 79.3%. Some people that's 17.3% go to Health centers and only 3.4 % use dispensaries. From this statistics it is clear that Government hospitals are of greater importance to the public.

Table 6: Places where people go for Services

Service places	Frequency	Percent
Hospital	39.65	79.3
Health centre	8.65	17.3
Dispensary	1.7	3.4
Total	50	100

Source: Primary source

Distance to the place of Service

This part shows how far the services are from the people. This determines people's accessibility to the services which is a great determinant of the people's choices to seek Health services.

Table 7: Accessibility to Services

Distance	Frequency	Percent
Less than 1 km	18.95	37.9
2 to 3 km	13.8	27.6
More than 3 km	17.25	34.5
Total	50	100

Source: Primary Source

The researcher found out that most people are advantaged in terms of accessibility to the services as 37.9% of them live within less than 1km to the places of service, 27.6% within 2 to 3 km and a few that's 34.5% are disadvantaged in accessibility as they live in places that are more than 3km from the places of service.

These are mainly people in rural areas that suffer from this problem.

Friendship of patients with the Health worker

This section is about how the Health workers handle the patients. It is believed that everybody needs to be handled in a good, loving and friendly manner. To the patients it's a very good way of increasing their hopes of getting healed. The pie chart below reveals that the Health workers are friendly to the patients they attend to as this was greatly supported by a bigger portion of the respondents. A very small portion disagreed with this as shown in the figure below.

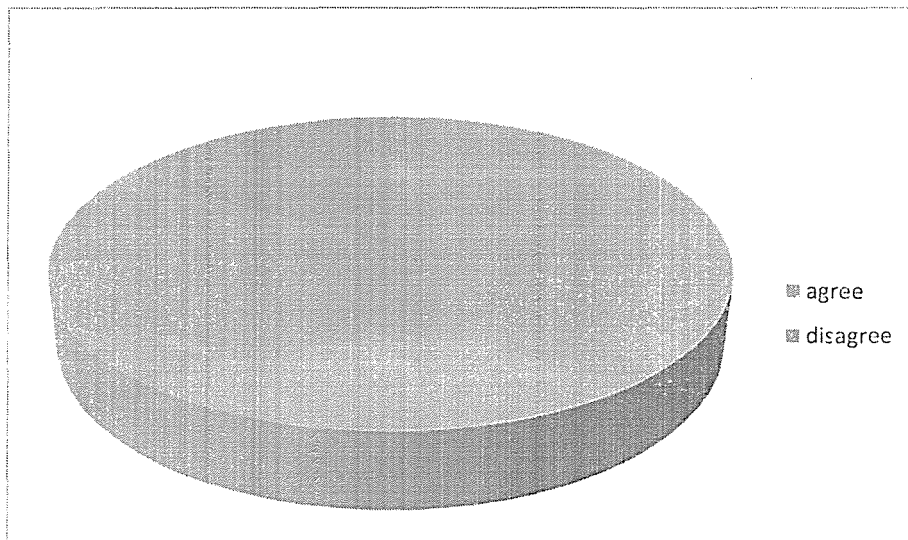


Figure 3:

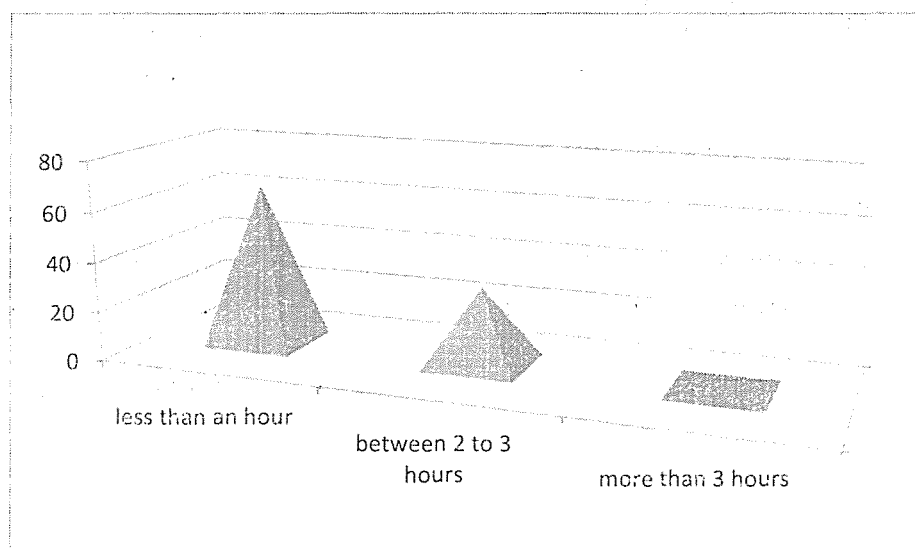
Friendships with Health workers

Time waiting for the Service

This looks at how long people take waiting to receive the services. This has a great effect on people's lives as delays may lead to loss of lives.

The study found out that patients are not over delayed in receiving the help needed. This is because 65.5% of them agreed that they spend less than an hour to receive the services, 31% of them that they receive the services between 2 to 3 hours and only 3.5% agreed that they spend more than 3 hours to receive the service as shown below.

Figure 4: Time spent waiting for the service

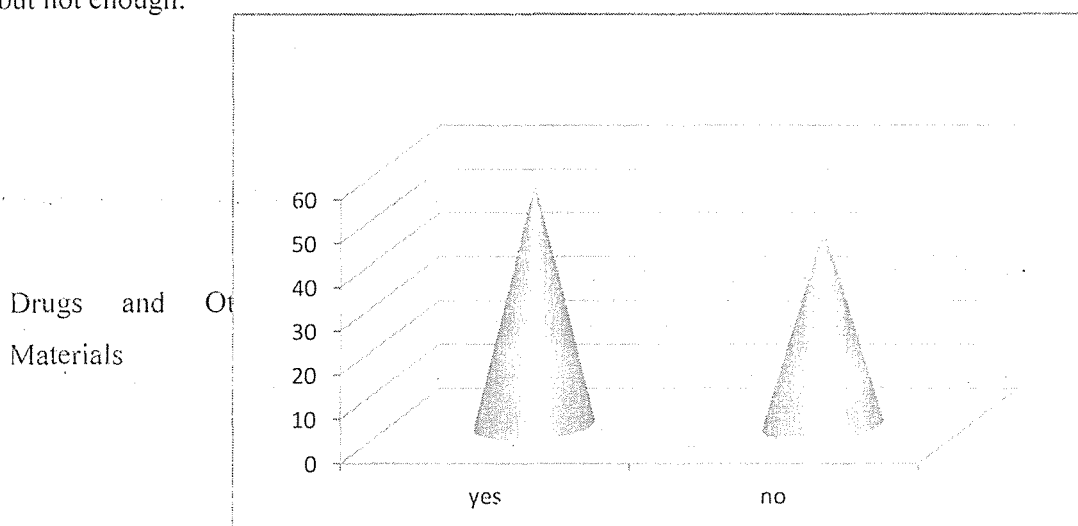


Drugs

This part looks at whether the drugs and other materials like beds, gloves among others are available in the hospital.

Figure 5: Drugs and other Materials

Figure 5 shows that 55.2% of the respondents argued that the drugs and other materials were not available while 44.8% supported that these are available. From this statistics, the deviation is small and hence the researcher came to find out that these materials are available but not enough.



Other places where people go for Drugs

This gives the best alternative places where people go to obtain the materials that are not available in the hospital Table 4.9 below shows that of those that said the drugs are not available 68.8% obtain these materials from pharmacies and only 31.2% go in private clinics. The common reason behind this was that drugs and other materials are cheaper in pharmacies.

Table 9: Other places where people go for drugs and other materials

Places	Frequency	Percent
Pharmacy	34.4	68.8

Table 11: Views about Government services

Views	Frequency	Percent
Very good	8.35	16.7
Good	33.3	66.6
Bad	8.35	16.7
Total	50	100

Source: Primary source

4.2 INTERVIEW GUIDE FOR ADMINISTRATORS' AND HEALTH WORKERS

Opening and Closing times

This section gives the times when the services are available. The researcher found out that

District Health services are always available to the people. This is backed by the fact that 95% of the respondents argued that the hospital is open 24 hours a day. Only 5% disagreed as shown below.

Table 12: Opening and Closing times

Time	Frequency	Percent
24hrs	47.5	95.0
8am to 5 pm	2.5	5.0
Total	50	100

Quality of Facilities

The Health workers and administrators gave a similar view to that of the patients and those taking care of them that's that District Health facilities are generally good as 90% of them supported it and only 10% disagreed with this as in table 13 below. Basing on this, the study revealed that District health services are generally good.

Table 13: Quality of Facilities

Quality	Frequency	Percent
Very good	20	40.0
Good	25	50.0
Bad	5	10.0
Total	50	100.0

Source: Primary source

4.3 Major Challenge

The researcher found out that the major challenge in Hoima Referral hospital is that drugs and other materials are there but inadequate. This is backed up by the fact that 94.7% of the workers argued that the drugs are inadequate while only 5.3% said the major challenge is work load as shown in table 4.14 below. This is exactly the same as observed from the patients and those taking care of them as in figure 5 above.

Table 14: Major Challenge

Challenge	Frequency	Percent
Inadequate drugs	47.35	94.7
Work load	2.65	5.3
Total	50	100.0

Source: Primary source

4.4 other challenges

The study revealed the following as some of the problems facing the hospital:

The hospital lacks a recovery room

There is no isolation ward

The hospital also lacks facility for barrier nursing.

Only ophthalmology exists as a referral service

There is no microbiology culture service therefore historical specimen have to be taken to Kampala for testing.

4.5 Components of Budgetary Control

Components of budgetary control as regards Health services in Hoima Referral Hospital comprises of sources of funding, adequacy of the funds, timeliness, management among others as explored in the analysis below.

4.6.1. Sources of Funding

The table below clearly shows that Government is the major financier of district Health services as 90% of the respondents supported this and only 10% agree that the district Health services are supported by the Non-Governmental Organizations. With this statistics, NGO's can't be denied the fact that they greatly support but the researcher concludes that their support is little compared to that of the Government.

Table 15: Sources of Funding

Source	Frequency	Percent
Government	45	90
NGO's	5	10
Total	50	100.0

Adequacy of Funds

Funds play a big role in management of all organizations. In the Health sector it determines the availability of drugs and other materials, motivation to the workers and also ensuring that all Health activities are efficiently run. Therefore the more the funds the more the efficiency though this is inclined on the management.

The table below reveals that funding for Health services are inadequate as 75% of the administrators and Health worker agree with this and only 25% say they are enough. The

Health sector therefore has a long way to achieve its goal of improving people's lives due to the inadequate funds.

Table 16: Funds

Funds	Frequency	Percent
Yes	12.5	25
No	37.5	75
Total	50	100.0

Source: Primary source

Time of Funding

This looks at the time when the funds are given to the hospital. Time is an essential element in budgeting and has a great effect on the activities to be carried out. The earlier the funds are released to the hospital the more efficient it will be in its activities. The table below reveals that funds for Health services are not released at a right time as 60% of the respondents agree with this and only 40% agree that funds are released in time. This greatly affects the budgeting of the hospital and hence failing to attain its set goals.

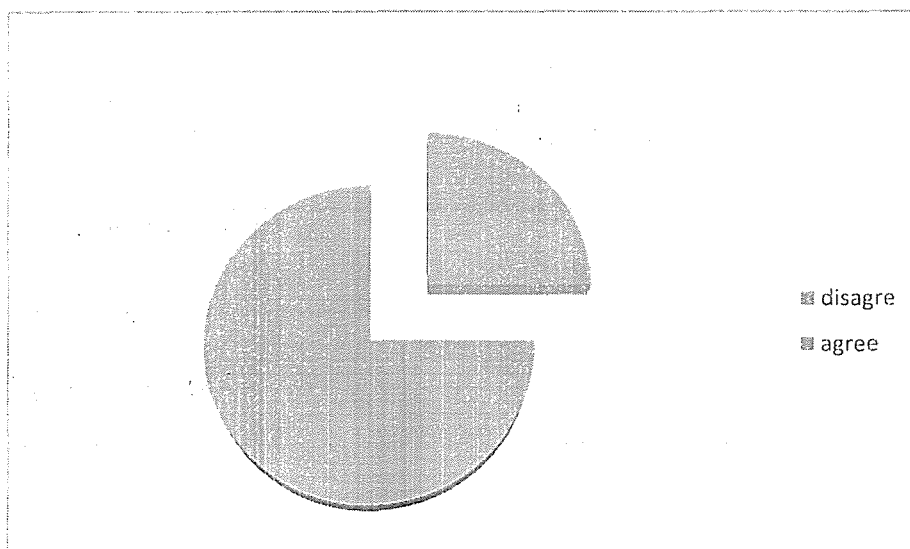
Table 17: Time of Funding

Funding time	Frequency	Percent
Yes	20	40
No	30	60
Total	50	100.0

Source: Primary source

Budgeting for the Funds

Figure 6: Budgeting for Funds



Source: Primary source

The graph above portrays whether funds are budgeted for or not. It reveals that funds for Health services are budgeted for as a bigger portion of the respondents agree with this. A very small portion of respondents disagreed with this as shown above.

4.7 RELATIONSHIP OF HEALTH SERVICE DELIVERY AND THE BUDGET

Effects of financial services on health services offered

Table 18: effects of financial services on health services offered

Conferences	Frequency	Percent
Yes	26.3	52.6
No	23.7	47.4
Total	50	100.0

Source: Primary source

The study revealed that financial services offered had a strong impact on service delivery this is because 52.6% agreed and 47.4% disagreed that financial services had an impact on health delivery. This therefore reveals that financial services have a great impact on health service delivery.

Attending Budget Conferences

Table 19: Attendance of Budget Conferences

Attendance	Frequency	Percent
Yes	27.8	55.6
No	22.2	44.4
Total	50	100.0

Source: Primary source

This table shows that budget conferences in the hospital are attended by very few people probably the administrators because out of the few workers that had knowledge about budget conference 44.4% are not invited to attend and 55.6% say they attend. The study therefore revealed that budgeting in the hospital involves few participants.

Budgetary Body

The study found out that the hospital has a body responsible for all the budgetary activities. This is because of the 20 workers sampled, 15 (83.3%) agree that there is a budgeting body and only 3 (16.7%) disagree with this as in table below.

Table 20: Budgetary Body

Body	Frequency	Percent
Yes	41.65	83.3
No	8.35	16.7
Total	50	100.0

Source: Primary source

Communicating the Budget

The study found out that the budgeting body after preparing the budget, it is communicated out to other workers. This is based on the fact that 75% support the communication of the budget and only 25% do not as shown in table below.

Table 21: Communicating the Budget

Communicating	Frequency	Percent
Strongly agree	17.5	35
Agree	20	40
Disagree	7.5	15
Strongly disagree	5	10
Total	50	100.0

Source: Primary source

Management Efficiency

The researcher noted that the budgeting body is relatively good and hence there is a reasonable degree of management of the funds for Health services. This is because of the 20

respondents sampled, 10 (58.8%) support the body for its efficiency, 7 (41.2%) however argue that the body is bad as shown below

Table 22: Management Efficiency

Efficiency	Frequency	Percent
Good	20.5	41.2
Very good	8.8	17.6
Bad	20.5	41.2
Total	50	100.0

Source: Primary source

Hypothesis Testing

This section is about testing hypothesis. This procedure involved running cross tabulations INS PSS of the variables that were strongly related to each other. The chi-square computed p-values yielded from the cross tabulations were compared with 0.05 (level of significance). The decision criteria was to accept the null hypothesis (H_0) if the chi-square p-value yielded is greater than 0.05.

Hypothesis one

H_0 : district government budgets have a significant effect on public Health service delivery.

H_a : district government budgets have no significant effect on public Health service delivery.

The testing of the above hypothesis involved a cross tabulation between budgeting for funds and the quality of the Health facilities.

Table 23: Cross tabulation of Funds' Budgeting and Quality of Health facilities

Chi-square test

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-Square	1.595 ^a	3	.661
Likelihood Ratio	2.318	3	.509
Linear-by-Linear Association	.673	1	.412
No. of Valid Cases	19		

a. 7 cells (87.5%) have expected count less than 5. The minimum expected count is .79.

Since the p-value is greater than 0.05 i.e. $0.661 > 0.05$, the null hypothesis is accepted and therefore it's concluded that district Government budgets have a significant effect on public Health service delivery.

Hypothesis two

H_0 : components of budgetary control have a significant effect on Public Health Service Delivery.

H_a : components of budgetary control have no significant effect on Public Health Service Delivery.

Testing the above hypothesis involved a cross tabulation between fund adequacy and the availability of drugs and other materials

Table 24: Cross tabulation of fund adequacy and availability of drugs and other Materials

Chi-square tests

	Value	Df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.667 ^b	1	.197	.530	.282
Continuity Coloration	.417	1	.519		
Likelihood Ratio	2.619	1	.106		
Fisher's Exact Test					
Linear-by-Linear Association	1.583	1	.208		
N. of Valid Cases	20				

Computed only a. for a 2x2 table

3 cells (75.0%) have expected count less than 5: The minimum expected count is 1.00.

Since the p- value is greater than 0.05 i.e. $0.197 > 0.05$, the null hypothesis is accepted and therefore it's concluded that the components of budgetary control have a significant effect on public Health service delivery.

4.8 Services offered

Services offered

All the basic services are offered at the hospital and they include: OPD, dental services, ear, nose and throat services. Eye services, mental Health care, ANC, physiotherapy, orthopedics, X-ray, immunization, tuberculosis services, adolescent reproductive care, PMTCT, ARV services and public Health activities.

Man power

The hospital employs 161 staff which is only 44.6% out of 361 posts as reported by the auditor general in 2013. However in a bid to cover up the gap, there is recruitment of new staff going on currently.

4.9 Achievements of Hoima Regional Referral Hospital

The hospital has got two operating theatres one for obstetrics and other for orthopedic and surgical emergencies.

Accident /emergence work has now been separated from the gynecology.

The hospital is now much cleaner than it used to be.

A new maternity ward with its theatre has been constructed.

Staff accommodation is in construction.

CHAPTER FIVE

DISCUSSION OF THE FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the discussion of the findings, conclusion drawn from the study and recommendations basing on the study objectives.

5.1 Summary of the Findings

The Summary of the findings has been arranged following the three study objectives. These are information on district Health services, components of budgetary control, and the relationship between the district budget and the health services in Hoima hospital

5.2 Conclusion of research Findings on district Health Services Budget Hoima Referral Hospital.

Most of the respondents (66.7%) were between 20 to 40 years of age. Both male and female use public Health services equally as the study revealed equal percentages (50%) for the two groups.

Majority of the patients and their care takers were married that's 60% and only 40% were single.

The study revealed that majority of the population (56.7%) were from rural areas and only 43.3 from urban areas, this is in line with Mukumuza (2000) who notes that majority of rural communities are mainly affected since majority of health facilities are located in urban centers.

The study revealed that the major purpose for seeking Health services was for medication as 66.7% of the patients and their care takers supported this. Very few go for delivery, immunization among others and all these services are obtained mainly from the main hospital. 79.3% of the respondents agreed with this, 17.3% use Health centers and only 3.4% use dispensaries as opposed to Ssewanyana (2004) who points out that private clinics remain the most preferred especially among the poor.

Majority of the patients (37.9%) live in less than 1km. However, a great percentage, 27.6% live within 2 to 3 km and 34.5% beyond 3km from the services which is not supported by the (ministry of health 2000) that stresses that 49% of the population live within five kilometers of a health facility.

The study revealed that Health workers are always available at their work stations and it further revealed that the Health workers are friendly while handling the patients. Patients take less than an hour to receive help however some (31%) urge that they take 2 to 3 hours and a few (3.5%) more than 3 hours. This is due to the fact that the Health workers are few compared to the patients admitted this is not in line with Mwesigye (20002) who reports that the quality of health service delivery is said to have worsened in most public facilities.

The study further revealed that drugs and other materials are available but inadequate. This force the Health workers to send patients to buy them and the majority of the patients (68.6%) obtain them from pharmacies and 31.2% use clinics. These are obtained on average at 14062.5ushs this opposes Mpuga (2003) who stress that he government abolished cost sharing in public hospitals.

District Government Health services are generally good as 83.3% of the patients and care takers and 90% of Health workers and administrators supported this. These services are always available 24 hours as 95 % of the workers agreed with this opposes the ministry of health (2000) health sector strategic plan (2000/01-2004/05) that point out that too often Public services do not serve the public well because they are chronically underfunded and poorly managed

The major challenge was revealed to be inadequate drugs. 94.7% of the workers revealed this. Other challenges include work load, lack of accommodation for workers among others.

In addition this is supported by Okello (1998) who points out that the investment in improving geographical access, quality of services continued to decline as a result of underfunding.

5.3 Policy Recommendations

District Government budgets and Health service delivery in Hoima referral Hospital

Hoima referral health service budgetary control have a significant effect on Public Health Service Delivery.

The components of budgetary control have more significant effect on Public Health Service Delivery By the following recommendations.

- The government should reduce taxes levied on the health workers and if possible provide tax holiday and exemption. This attempt can increase more effective service deliveries in hoima referral's hospital.
- As the findings revealed, the government with the help of local council leaders (LCs) should gather all the communities in their areas and agree on one particular how to prevent infections of diseases these will reduce high government expenditures in hospitals.
- There is also need to educate public about the benefits of hygiene to a society or interaction with people or an organization because association and interaction helps communities on infection controls.
- The results showed that a few of the stake holders of hoima referral Hospital have never undergone any education or training skills yet it's one of the factors that increase their wellbeing.
- Majority of the uneducated people do not know how the diseases can be acquired.

5.3 Components of Budgetary Control

The majority of the health workers and administrators (90%) support that the major financier of Health services is the Government. However, NGOs also support as 10% supported them. This is not in line with Hutchinson (1999) who notes that surveys conducted by Uganda Bureau of Statistics showed that the poor and non-poor alike preferred curative care f

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APPENDIX I: QUESTIONNAIRE

Dear sir/madam

I am **KATULINDE HELLEN** a student of Kampala International University and I'm carrying out a study on "**District Government budgets and Health service delivery in Hoima referral Hospital**". You are one of the respondents randomly selected to participate in this study. The information given shall be treated with utmost confidentiality.

SECTION A

1. Age

2) Sex

Male

☐

Female

☐

3) Marital status

Married

☐

Single

☐

4) Place of residence

Rural

☐

urban

☐

SECTION B

HEALTH FACILITIES

5) How many times have you used Government Health services in the last two months?

Not at all	once	Twice	more than two times
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6) What was the purpose of using the service?

Immunization

Medication

☐

Delivery

☐

Others (specify).....

☐

7) Where did you go to get the service?

Hospital

☐

Health center ☐

Dispensary ☐

Others (specify).....

8) What was the distance to the place of service?

1. Less than 1 km

2 between 2 to 3km

1. More than 3km

9) Was there a Health worker to attend to you by the time you reached?

1 yes

2 No

10) Was the Health worker friendly? 1 yes 2 No

11) How long did you wait for the service?

1. Less than 1 hr.

2. between 2 to 3hrs

3. More than 3 hrs

12) Were the drugs and other materials that were needed available

1 Yes 2 NO

13) If no where did you get them from?

1 pharmacy

2 clinics

3 shops

4 others (specify).....

14) How much did you pay (ush).....

15) What do you say about Government Health services provided?

1 Very good

2 Good

3 Bad

4 Very poor

16) What do you think affects the quality of health services provided to people?

.....
.....

Thank you for your cooperation

APPENDIX II: INTERVIEW GUIDE

Interview guide for health administrators and health workers of hoima referral hospital

(to be used by the researcher and or the research assistant only)

Dear respondent

I am **KATULINDE HELLEN** a student of Kampala International University and I'm carrying out a study on "**District Government budgets and Health service delivery in Hoima referral Hospital**". You have been identified as a suitable person in helping with the required information. Please kindly share with me answers to the following questions. The information is strictly academic and shall be treated with utmost confidentiality. Feel free as you answer the questions.

1. Age

2) Sex

Male

☐

Female

☐

3) Marital status

Married

☐

Single

☐

1) What are the opening and closing hours of the hospital?

.....

2) Is it always open during these hours?

1. YES 2.NO

3) What is the quality of the hospital facilities?

1. Very good 2.Good 3.Bad 4. Very bad

4) What are the major health services the hospital offers to the people?

.....

.....

.....

.....

.....

5) Are the materials like drugs, beds always available?

1 YES 2.NO

6) What are the major challenges in this hospital?

.....

.....

.....

...

7) What charges are made for the services?

.....

.....

8) How do you find the financial services given to you by the Government?

1. Not enough 2. Enough 3. Very enough

9) Do you think these services (financial) have an effect on the services you offer?

1 YES 2. NO

ABOUT THE BUDGET

1). what is the major source of funds?

1. Government 2. NGO'S 3. Others (specify).....

2). Are the findings adequate? YES 2. NO

3). Do the funds come in time? 1. YES 2. NO

4). Are the funds budgeted for in this hospital? 1. YES 2. NO

5). If yes, is the budget adhered to when implementing hospital's activities? 1. Yes 2: NO

6). Does the hospital always prepares budget conferences? 1. YES 2. NO

7). If yes, are you also invited to attend? 1. YES 2. NO

8). Do you think the budget is well controlled? 1. YES 2. NO

11). If yes, what of do you have to say about the budgeting body the hospital

APPENDIX I11: BUDGET FOR THE RESEARCH

The research is estimated to cost 226,000

PARTICULARS	QUANTITY	UNIT PRICE (UGX)	AMOUNT (UGX)
Stationery			
Papers	2 reams	15000/= each	30,000
Pens	4 pens	500/= each	2000
Ruler	1	1000	1000
printing			
Research proposal	40 pages	100 each	4000
Questionnaires	80 pages	100 each	8000
Researcher report	70 pages	100 each	7000
Editing costs			4000
Photocopy			
Research proposal	100 copies	100 each	10,000
Questionnaire	200 pages	100 each	20,000
Research report	150 pages	100 each	15,000
Binding			
Research proposal	2 copies	5000 each	10,000
Research Report	3 copies	5000 each	15,000
Internet service and air time	100 hrs	1000	100,000
GRAND TOTAL			226,000