CONTRIBUTION OF THE ACCOUNTING FUNCTION TO THE DELIVERY OF QUALITY HEALTHCARE IN NSAMBYA HOSPITAL

A CASE OF HOME CARE DEPARTMENT

BY

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DECLARATION

I, Eleanor Nakimuli Lutakome, do hereby declare that this research is entirely my original work and has never at any one moment been submitted for any award at this or any other University / Institution of higher learning.

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DEDICATION

I dedicate this piece of work as a sign of appreciation to my family who bore a number of problems due to my absence from home especially, Mark the youngest who always cried whenever I spent long hours away during the hard days and disruptions in motherly love. It is also dedicated to my husband David for his inspiration, encouragement and relentless support during my course and finally, to my parents, Mr. and Mrs. Mesarch Sennoga who gave me that strong foundation to formal education.

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May God bless you all.

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ABBREVIATIONS

AIDS	Acquired Immune-deficiency syndrome
AF	Accounting Function.
ARVS	Anti retro viral drugs
FGDS	Focus group discussions
HIV	Human Immune - deficiency Virus
M&E	Monitoring and Evaluation
NHC	Nsambya Hospital, Home Care department
UCMB	Uganda Catholic Medical Bureau
QHC	Quality Healthcare
TB	Tuberculosis
OVCS	Orphans and Vulnerable Children

ABSTRACT

This study was carried out so as to analyze the contribution of the AF towards the delivery of QHC Services. It aimed at establishing what the contribution of the Financial Accounting function is towards the delivery of quality Health Care Services, finding out what the contribution of the management Accounting function is towards the delivery of Quality Health Care Services and lastly finding out how the Operating environment moderates the relationship between the Accounting Function and the Quality of Health Care Services. A mixed research design was adopted and a case study strategy was used to carry out the research and the data that has been used to draw the conclusions was collected through questioning, interviewing, focus group discussions and reviewing documents. The study generally established that the financial accounting function alone could not vividly bring out the contribution of the Accounting Function towards the delivery of quality health care. In conclusion the study recommended that healthcare institutions needed to incorporate more of the management accounting function into the Accounting function so as to be able to appreciate the contribution of the Accounting function towards the delivery of quality health care, by improving on the internal reporting and communication systems, costing and pricing and also involving clients in the planning. A lot also had to be done in relation to the design of management systems so as to reduce on the impact of the operating environment on the contribution of the Accounting function towards the delivery of quality healthcare.

CHAPTER ONE

INTRODUCTION

1.1 INTRODUCTION

This first chapter is sectioned into a background to the study, statement of the problem, purpose of the study, its objectives, research questions, scope of the study, significance and it will lastly give operational definitions of terms and concepts. It has five chapters sectioned into an Introduction, Literature review, methodology, presentation, analysis and interpretation of results and lastly a summary of discussions, conclusions and recommendations.

This study analyzed the contribution of the Accounting function (AF) towards the provision of Quality Health Care (QHC) in the Home Care Department (NHC). The Study looked at the Accounting function as the Independent variable and Quality Health Care as the dependent Variable.

1.2 BACKGROUND TO THE STUDY

The Accounting Function (AF) is a support activity within an organization that is used to measure and describe the results of economic activities so as to enable users to take informed decisions. In a health setting it is regarded as a support function to the Health workers and other stake holders in this field that helps them track their financial status and then make decisions regarding the Health arena. However not much attention has been made to this function so as to know how it can contribute to the delivery of QHC services.

1.2.1 The Global Perspective of Healthcare

The development of QHC services while using the available scarce funding has been an issue of major concern and many clinicians and managers when asked what would most improve quality health services would quickly suggest more staff, more equipment and more money. However

little empirical evidence from studies carried out in Chile, Indonesia, Papua New Guinea and Rwanda were suggestive of making better use of the existing resources so as to achieve the targeted quality rather than spending more (Gershon, 2005). From the same study, Mistry (2005) suggested that the accounting function was pivotal to ensuring that there is efficient use of resources and effective delivery of Programs of change in health facilities. To do this, there was need for good financial management to be embedded in the planning and management of all aspects of performance from policy to delivery by the function so as to lead the drive for efficiency and provision of high quality services.

This is further emphasized by Deming (2001), when he states that "Total quality management and thus improvement is not simply a technical system but it depends heavily on the entire group of people involved in the running of the program and he emphasizes that to make this work, it should build on awareness of all employees at all levels".

Tharkary (1990) also brought out the fact that globally, Accountants were required to focus on quality as their role could in one way not only reduce quality but also bring further conflicts with clients and ruin services. However, little is known about what the Accountants had to exactly do so as contribute to programs of improving the quality of health care. (Broadbent et al, 1991; Laughlin and Broadbent, 1993).

1.2.2 The African Perspective of Healthcare

Regionally, just like governments in most Western and European economies, implementing numerous market – based reforms with an aim of bringing the public sector (of which the Health sector belongs), in line with the private sector are being made in developing countries so as to deliver QHC (Uganda Strategic report,2001). Studies have been carried out in the Western and European Countries in the area of management accounting as related to quality but few in the African Region.

One of the few studies done in this area was in Egypt which was related to understanding the potential role of management accounting within a hospital for developing countries. In this study it was noted that there was a gross imbalance between the services that were being offered and the financial resources that were available which had resulted into low salaries, lack of supplies and general poor quality services (Berman et al. 1997). While assessing ways of reforming health institutions, he identified challenges and constraints which are typical in most African Hospitals, like drug stock outs, insufficient care and reoccurrence of opportunistic infections. The same challenges were also identified by 3A Consultants in NHC and they had been highlighted as a symbol of a gap in the quality of care being provided, both at the Clinic centre and its outreach. It was thus recommended that there was need to regulate service expansion to ensure that it was proportional to the resources available so as to benefit all clients and maintain quality health care, thus calling for a reform.

This is similar to what Berman had suggested in Egypt where he brought out the fact that for an institution to reform the services being provided, it was not only resources that were required so as to have quality services but there was need to have better management accounting and accounting systems imbedded in the reform strategies as this helps institutions to achieve their stated goal of better quality services, there by bringing out the contribution of the AF within these institutions.

To Schroeck (2003), if the quality of healthcare was being reformed for the better then the AF also had to be focusing on ways in which the function could bring greater value to the department. This is the case in today's ever changing business environment by transforming their roles from focusing primarily on regulatory reporting to most effectively providing information that internal management needs to more effectively run their business.

Amongst the recommendations that were given by international agencies for a reform into better quality services were the development of better management, accountability and accounting systems (Hassan, 2005).

1.2.2 Healthcare in Uganda

Within the Health service sector in Uganda, hospitals represent the top end of a continuum of care providing referral services for both clinical and public health conditions. These services are provided by public, private not-for-profit and private- for- profit health institutions (Health sector Strategic Plan II, 2005-2110:18). As of April 2006, there were 129 registered hospitals in Uganda, 60 of them were Government hospitals, the rest being non Government under religious organizations or private institutions, Nsambya Hospital being one of the 69.

In Uganda, poor quality services are found at all levels of a healthcare unit and could have a number of implications on the wastage of valuable and often scarce resources and improving the quality of these services is everyone's responsibility (Omaswa et al, 1994). As regards funding within these institutions it was reported that funds are found to be the pillar of healthcare and lack of them is the main obstacle to progress, especially where quality is concerned. However, the challenge is two fold; how to mobilize sufficient funds for operating these health systems (sourcing for funding) and how to apply these funds well which is contribution of the AF(Luwedde, 2008).

In the Health Sector Strategic Plan of 2006, Corkery (2000) highlighted financial systems and asset management which are among the roles of the accounting function, as tools that could be used to achieve the national mission of provision of the highest affordable quality of health care. However, this still is not the case for Uganda, recently the global fund was stopped mainly due

to financial non compliance issues(Bonita de Boer http://www.avert.org/global-fund.htm) which might imply that within the health sector, most people do know how to use the AF nor what role it has towards the delivery of QHC.

1.2.3 Healthcare in Nsambya Hospital

Nsambya Hospital is a tertiary, referral, not for Profit Hospital which was founded in 1903. It is also under the umbrella of the Uganda Catholic Medical Bureau (UCMB), which acts as an advisory body of the Hospital. It is owned by the Kampala Archdiocese, and it is managed by the Little Sisters of St. Francis of Assisi. The mission of the hospital is to provide quality medical care to all at minimum costs without compromising the health of the economically disadvantaged.

Financial management within this hospital is governed by the principles of accessibility of services to the poor, cost effectiveness, long term sustainability and transparency. The hospital following from the same principles of UCMB, aims at ensuring that books of accounts are kept with respect to all financial and material resources received and expended as well as maintaining an inventory of fixed and other resources of the Hospital (Hospital Charter 2006:2-7). The hospital is divided into two major sections|; those that are purely funded by the hospital which include the hospital Laboratory department, the X-Ray department, Obstetrics and Gynecology, Pediatrics, Outpatients, the Private Clinic and the Laboratory forming one Section and the Training School, Department, Home Care Department (NHC) and the Prevention of Mother to Child Transmission Clinic also forming semi autonomous department. The hospital also has an administration department and the accounts departments that are not directly involved in the provision of services but are support departments to the Hospital. The semi autonomous departments also have these two support activities within their departments but they report to the main hospital for control.

NHC was started as a response to the HIV/AIDS (Human immuno Virus)/ (Anti immunodeficiency Syndrome), patients that were flooding the hospital with an aim of ensuring that they attained QHC separately. Currently the department is 95% donor funded. The mission of the department is "to provide with love, holistic home based Care quality services to HIV/AIDS infected and affected persons that delights them, their families and Communities" (Strategic plan 2006-2011).

Though NHC is a semi autonomous department, it still follows the same financial management regulations that are laid down in the hospital charter. The department's activities that form the holistic approach towards quality care include; provision of medical and nursing care, counseling HIV/AIDS patients, provision of basic education and vocational training, facilitating spiritual growth for HIV/AIDS infected and affected people living with AIDS within Kampala and its environs.

The focus of the department is "mitigating the effects of AIDS including restoring dignity and quality of life for HIV/AIDS infected and affected people by increasing the ability of communities in the catchments' area to access services and live positively with HIV/AIDS".

1.3 STATEMENT OF THE PROBLEM

In the monitoring and evaluation carried out within NHC, 3A Strategic Management Consultants (2006) found out that there was an increase in the number of patients served from the targeted 10,000 to 11,016 mainly because the services being offered were more satisfactory to them and available on a continuous basis which was an implication that there was an improvement in the quality of services that were being offered.

To the staff there seems to be no clear recognition as to whom this improvement in the delivery of QHC services and to the clients this improvement is only attributed to the Clinicians and no effort has ever been made to find out how each section contributes to the provision of quality services and the staff probably do not know what contribution they make towards the delivery of QHC Services.

According to the evidence available regarding the AF in NHC, it is mainly concentrating on the financial accounting function which aims at ensuring that there is uniformity in generating accounting data, preparation of financial statements and compliance with internal control procedures and the donor policies (NHC Financial Regulations and Accounting Manual, 200l). However, little quantitative analysis using finance concepts is used within the department to attain its objective of QHC implying that the management accounting function might be an ignored aspect to some extent.

Bearing in mind the route that has been taken by other reforming institutions both globally and within developing countries, it is evident that an institution that is planning for improving the quality of services should not only know the contribution of the AF but also include it in its reform strategies. However, this is not seen to be happening in NHC. There is no sign of the management accounting strategies being imbedded in the quality improvement plans which could have an impact on the quality of healthcare that is being provided by the department.

The contribution of the AF is very much evident and as such no recommendations are suggested in relation to how the AF could also be reformed in reference to the evaluation done so as to further contribute to the provision of QHC as suggested by Berman, (1997) and other scholars.

1.4 GENERAL OBJECTIVE

The study aimed at analyzing what the contribution of the AF should be so as to be seen as contributing towards the delivery of QHC Care services.

1.5 SPECIFIC OBJECTIVES

The study had the following specific objectives;

- To establish the contribution of the Financial Accounting Function towards the delivery of QHC in NHC.
- To establish how the Management Accounting Function contributes to the delivery of QHC in NHC.
- To examine the extent to which the operating environment affects the relationship between the AF and the QHC.

1.6 RESEARCH QUESTIONS

The study aimed at answering the following questions;

- What is the contribution of the Financial Accounting Function towards the delivery of QHC in NHC?
- What is the contribution of the management Accounting Function towards the delivery of QHC in NHC?
- How does the operating environment affect the relationship between the AF and QHC?

1.7 CONCEPTUAL FRAMEWORK

Since QHC cannot be achieved as a single element and a number of factors are known to constrain it, this study will focus on quality of Healthcare as the dependent variable and the contribution of the AF as the independent variable.

The contribution of the Accounting Function will be evaluated and analyzed in relation to its changing roles, that is, the traditional role which includes recording transactions and the preparation of financial statements, which is the Financial Accounting Function. And the modern role which in addition to the traditional role brings in aspects related to management accounting which other scholars suggest have had a great impact on the provision of quality health care. This will focus on the generation of internal financial reports, internal communication, strategic planning and budgeting then costing and pricing.

Quality Health care will be taken to be the dependent variable. This will concentrate mainly on the components used in deriving the parameters for quality. These include patient satisfaction, Continuity of Care, effectiveness and then efficiency of the care.

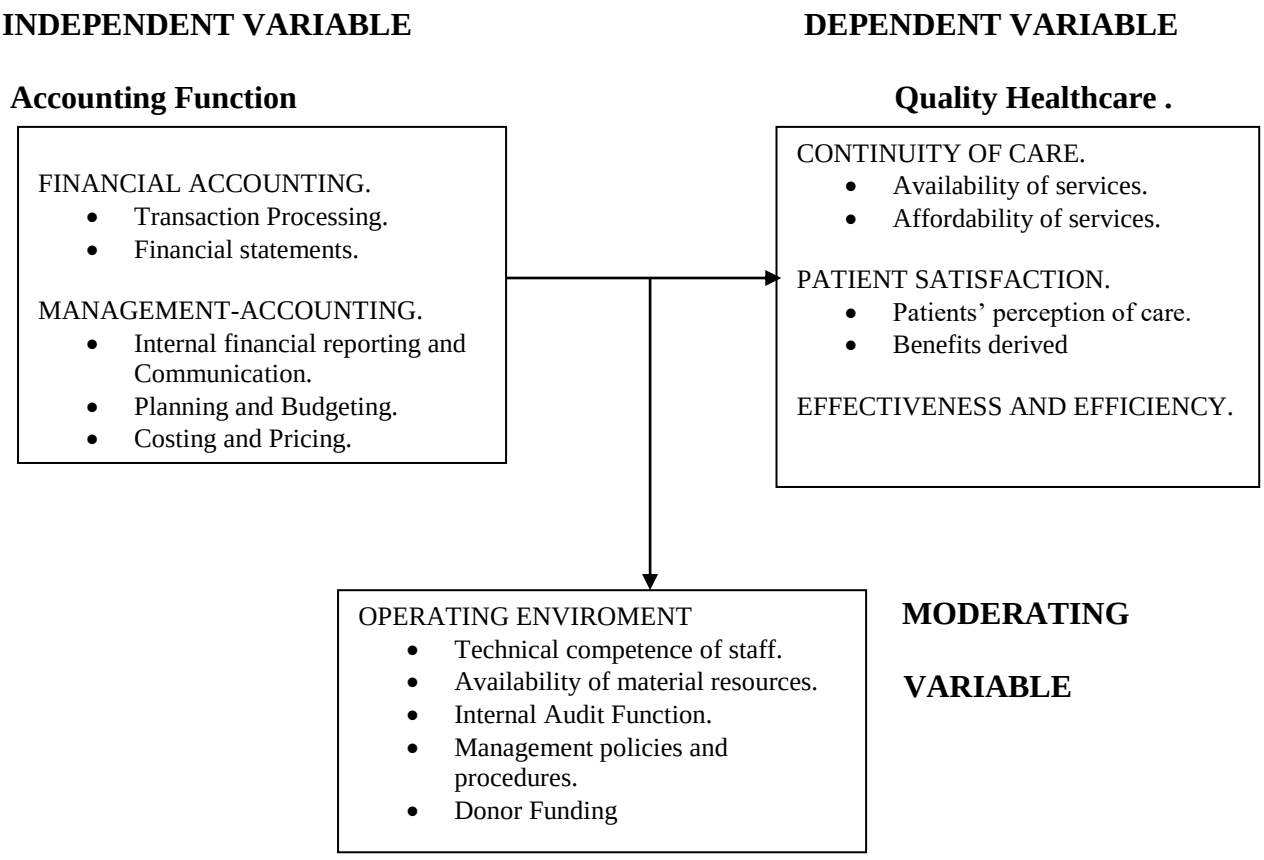
Amongst the other factors, the operating environment will also be considered as the moderating variable and this will include the technical competence of staff, availability of material resources and the design of management policies and procedures within the department will be considered as the moderating variable as this is responsible for the general operations and design of the department at large. This is likely to modify the original relationship between the AF and the delivery of QHC. All the above is summarized in the conceptual frame given on the next page.

Based on the fact that NHC is 95% donor funded and funds being one of the pillars of quality health care, availability of these funds can at one moment lead to provision of good quality services or there might be gaps in the continuity of care where these funds are not available which in turn affect the quality of healthcare being provided. Thus donor funding will also be looked at as part moderating variable as the availability of these funds will have an effect on the quality of care given as without donor funds the department can apparently not function well and the availability of donors mainly depends on how well an

institution can manage the funds that have been assigned to them in relation to their set conditions (compliance Issues).

FIGURE 1:

DIAGRAMATIC EXPRESSION OF THE RELATIONSHIP BETWEEN THE VARIABLES



Source: The author for purposes of analysis.

1.8 SCOPE OF THE STUDY

The study was carried out in NHC, a department of Nsambya Hospital. It focuses on the population that is within the departmental catchment's area which is targeted within a 21 kilometer radius of Kampala District.

It covered a period of four years running from October 2003 to September 2007 as this is a period for which the most recent evaluation has been done and reports on the quality showed that though a tremendous job was being done, there were still gaps that needed to be addressed so as to improve quality. The study is focusing on the AF and its contribution towards the delivery of ion of QHC.

1.9 SIGNIFICANCE OF THE STUDY

The study is intended to be of use to the following categories of people; it will be used by the health sector nationally, to broaden their knowledge about how to use the AF in their respective fields so as to improve the delivery of QHC.

It will enable NHC and the hospital in general to attain its set objective of improving quality as it will bring out the contribution of the AF towards the delivery of QHC which in turn will guide the policy makers in making decisions concerning QHC.

The study will also add on the existing body of knowledge being used by other scholars and the academia in the field of accounting and the provision of QHC.

To the patients, they will be able to appreciate the Contribution of the accounting function as a support activity towards the delivery of QHC.

1.10 LIMITATIONS AND DELIMITATIONS OF THE STUDY

One of the major limitations to the study was that it was carried out during normal working hours and somehow interrupted the responses that were to be received. To avoid this, respondents were given set dates on which responses were to be collected.

Secondly the study was focused on two technical variables, the accounting function and quality health care which are not easy to explain and bring out the required results from the targeted group of respondents as most of them know nothing about accounts and those who know something , know little about QHC.

The above constraint was overcome by contracting a Research Assistant who knew about both fields and was willing to work with the researcher in assessing and analyzing the responses. Where Questionnaires were to be given, the self administered questionnaires were only given to those respondents who were found to understand the two variables very well and the rest were guided by the research assistant.

1.11 OPERATING DEFINITIONS

Quality

In this study, quality refers to a totality of features and characteristics of the service that bear on the department's ability to satisfy the stated needs in the department's mission of providing with love, a holistic home based care package to HIV/AIDS infected and affected persons that delights them, their families and the community at large.

Healthcare

The ability of caring for someone so that they in a state of being free from illness both mentally and physically.

Quality Healthcare

This refers to the ability of the department to continuously provide a holistic home based healthcare package according to set standards, continuously and consistently.

Standard

This is a statement of what is expected to happen in the home Care activities that have been planned so as to achieve the departmental goal of mitigating the effects of AIDS including restoring dignity and quality of life for HIV/AIDS infected and affected people by increasing their ability to access and manage HIV/AIDS services, this is laid out as the major objective of the department.

Continuity of Care

This is the ability of the department to initiate a program of home based care in relation to the set standard and complete it. It also implies that the whole package of health care services should be available on a continuous basis.

Effectiveness

This is the ability of the department to achieve its intended results. In the case of the home care

department the intended results is the achievement of the set objectives as set out in its strategic plan.

Efficiency

This is the ability of the department to use minimum effort and resources so as to achieve intended results of the department. In this study, resources are both material and financial resources and the intended results are the set objectives.

Technical Competence

This is the degree to which the tasks carried out by health workers and facilities meet expectations of technical quality that is, complying with standards that have been set in the department.

Financial Management

This is the ability of the Accounts function within the department to use the reports they have generated to assist management and the other stakeholders in the planning and controlling of the department's resources, during the implementation of the department's activities.

Financial Accounting

This is how the Accounts function gathers, records and communicates information that is related to funds so that the external users can also be able to make economic decisions.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 INTRODUCTION

The Provision of Healthcare is continuously changing for the better and there are several factors that contribute to its quality. This review focused on analyzing how the accounting function in an organization contributes to the delivery of QHC.

The chapter is sectioned into the different activities of the AF as split in the conceptual framework and how they contribute to the provision of QHC. Lastly, it will highlight some of the unaddressed areas relating to the contribution of the AF and the provision of QHC within NHC.

2.2 THEORETICAL REVIEW

2.2.1 The Accounting Function Concept

According to Bull (5^{th} Ed.), accounting is a process of identifying, measuring and communicating economic information to permit information judgment and decisions by the users of that information. It is that function that provides information for making decisions concerning the use of limited resources, directing the control of the organization's human and material resources, maintaining and reporting on the custodianship of these resources and facilitating social functions and controls.

According to John J. Hampton, (2001), the Accounting field is divided into four major areas. The Financial Accounting area, the Management Accounting area, the Cost Accounting area and that of Auditing. This study particular study has mainly concentrated on the first four areas of the AF

above.

2.2.2 The Concept of Quality Healthcare

Quality has different meanings to different people but the common understanding in a hospital environment is that; it is about doing the right thing where the "Right" refers to doing things according to an agreed standard and being consistent with that standard (Mandelli, 2006). According to Prokopenko (1996), Quality has been defined as the degree to which a product or service meets the standards and specifications of its nature, properties, dimensions, functions, performance and costs relative to its intended use and customer expectations.

Quality in the Health field is known assimilated to QHC and to Maxwell (1984), it has six dimensions and these include access to the services, relevance to the need, effectiveness, Fairness, social acceptability, efficiency and economy. The above components of QHC concur with those suggested by Omaswa et al (1994) who identified Technical competence, efficiency, effectiveness, continuity of care and patient satisfaction as components of QHC.

In this study, all the above dimensions have four major aspects in common and these have been summarized into four major areas which are interlinked and have to all be available so as to have QHC. These have been found to have a direct relationship with the AF and these are, Continuity of care, Patient Satisfaction, Efficiency and Effectiveness.

2.3 FINANCIAL ACCOUNTING AND ITS CONTRIBUTION TOWARDS THE DELIVERY OF QUALITY HEALTH CARE

This part of an accounting system serves the following purposes;

2.3.1 Transaction Processing

This involves accumulating data related to the economic activities, recording it, classifying it within the system to accumulate sub totals for these activities and finally summarizing the information into accounting reports designed to meet the information needs of the users (Meige et al 10th ed.). These records are essentially historic in nature as the events recorded are the ones which have already occurred. This forms the core responsibility of the accounting function but as it is historical in nature, it can not give enough information to the health unit which keeps on changing and relying on such information would have an effect on the continuity of care , efficiency and effectiveness of care as suggested by Tharckray (1990), Accounting has become increasingly important with its role shifting from a focus on transaction processing to one where it has to lead the drive for efficiency and high quality services.

It is implied therefore that processing transactions alone and not communicating the information to the other stake holders will affect the services of health providers which in turn will affect the quality of care being provided. Cases of where clinicians can not know when there is a funding gap at the actual time or before the gap arises and giving that information at the end of the year will affect the different dimensions of quality health care.

There is need therefore to establish how this component of the AF can be used to wholly contribute to the delivery of QHC.

2.3.2 Financial Statements

These are designed to primarily assist external users like creditors, investors and other stake holders of an entity in making economic decisions and also for running and controlling daily business operations. They consist of a balance sheet, income statement, statement of owner's equity and a Cash flow statement. According to Hampton (2001) since the 1980's the role of only preparing financial statements has been transcended. The AF now deals with problems and decisions associated with managing the organization's assets.

In NHC, the AF is concentrating more on the above two traditional roles and this has led to the function being " more paper- driven and Accountants being recognized more or less as clerks" (Thakckray,1996). With the above roles of the function, it is very difficult to recognize what contribution it makes towards the provision of quality as these roles refer to the past yet the provision of quality is something futuristic and continuous. Concentrating on the traditional roles makes it very difficult for the stake holders who are not involved in decision making to know and appreciate the contribution of the function towards the delivery of QHC.

This in turn leads to gaps in the package of services being provided which will affect the patients' perception of the quality of services being provided and this might be the reason as to why improvements in the quality received by patients have never been attributed to this function. Rather it is attributed to those functions whose roles focus more on their current needs. (M & E Report Pg.12).

The above assessment of the traditional role of the AF is suggestive that it has an implied effect whereby if information is not available in time, then this will have an effect on the continuity of care, patient satisfaction, effectiveness and the efficiency of care as decisions regarding these aspects of QHC will also not be made in time and thus quality will be affected.

2.4 MANAGEMENT ACCOUNTING AND ITS CONTRIBUTION TOWARDS QHC

This mainly involves the development and interpretation of accounting information intended specifically to aid management in running the business. It is used to set overall goals, evaluating the performance of departments and individuals, taking critical decisions and in making all types of managerial decisions. Much of the information here is financial in nature but organized in a manner directly to make decisions at hand and includes evaluations of non financial factors such as political and environmental considerations, quality, customer satisfaction and worker productivity (Meige et al, 1999).

Relating this to the aspect of continuity of care as one of the components of QHC which refers to the ability of a health service to initiate and complete a program of care to individuals and their families, Services should be continuously available. Comparing this to NHC where we aim at providing a holistic home based care quality service to HIV/AIDS infected and affected persons that delights them, their families and communities, when measuring quality, we should ensure that all objectives set out to achieve this mission have been fulfilled and where there are not, then gaps in quality will be found to exist, according to interviews with clients in the evaluation that had been carried out in 2006, there were some gaps in the continuity of care which had led to some patients going without drugs for some time.

When we relate the above challenge to the concept of management accounting and continuity of care, failure to interpret accounting information to attain the qualitative objectives of the organization could be likely to constrain the continuous provision of care though no study has conformed this as yet. Management accounting serves the following purposes;

Generation of Internal Financial Reports

Accounting has been assessed as a source of business information by R J Bull (5th Ed). The information accumulated should be periodically measured so that the users are able to make decisions and find out where they have not acted according to plan. For internal management use, a variety of reports may be produced depending on the information need.

In NHC, reporting is a function that is not well utilized. The internal reports are produced less frequently to the staff and clients never get to know about what is happening so long as they are treated they do not bother about the rest. The only information that they have is that all this is being done by donors. This can also be the reason as to why the role of having to produce these reports and present them both to the donors and other stake holders so as to secure more funding ,and interpreting them by the finance department especially in this area can not be known. This is the same as only relying on financial statements and the effect on the different aspects of QHC is ignored, thereby making it difficult to measure efficiency and effectiveness which in turn affect patient satisfaction and continuity of care, in relation to the AF.

However to Mandelli (2006), it is not enough to show that you are doing the right thing but the beneficiaries to your service should be convinced that they are indeed satisfied that the service you provide is of good quality. In the same way, Emanuel and Dubler (1995) state that health care systems globally, have changed tremendously whereby there is decreased funding with increased competition and maturation of the entire industry implying that to survive in this harsh environment, providers must learn how to effectively satisfy the needs and desires of their patients through the information that is provided within the organization. Consequently the culture is shifting from emphasizing the efficacy and effectiveness of care outcome to adopting services in response to patient needs (Donabedian1996; Williams 1994).

This then poses a question as to how the AF can be used to the optimum so as wholly contribute to the delivery of QHC.

2.4.1 Planning and Budgeting

Management accounting is also an approach to planning and controlling. It generates information for establishing plans and control. This involves the preparation of budgets for projecting future activities. Subsequently as activities are performed, the AF collects and reports data on the budgeted and actual performances. This helps management to take remedial action in a way that actual performance is within the limits of the standards and budgets for the future. It also helps to gain an understanding of expected business transactions internally, and their impact on the organization. However it has been argued by Peggy A.Honore and Brian Amy, (2007) that "while budgeting is probably the most recognized financial responsibility in public Health, it is only one component of financial management systems and it is not certainly finance and accounting.

The role is critical but quantitative analysis using finance concepts applied to public health is the missing link that other industries have used to advance." This implies that using this aspect of planning and control as a management accounting tool would go along way in improving the quality of Health Care as other industries have also used it to attain their objectives.

Management accounting presents accounting information in such a way as to assist management in the creation of policies and in the day to day operations of an undertaking. However, the task of management accounting is not to make decisions rather it facilitates the process of decision making. Management Accounting brings out most of the modern roles of the AF. However, in NHC it was reported in the most recent evaluation report that internal reports were less frequently used by the department to make decisions though budgets were made at the beginning of every cycle (M & E 2006:28). This had led to problems in decision making and control of the limited resources which has affected the delivery of QHC in its

different dimensions.

This implies that the contribution of the AF would be brought out clearly if these modern roles are further emphasized in NHC since it relates more to the changing demands of stakeholders and reports can be produced to suit these different purposes as it is with the delivery of QHC, for example, un-informed funding gaps and drug stock outs.

In such cases, decision making in relation to accounting information might be of much use in delivering QHC (M& E 2006). This is further stressed in Hassan (2005) in his report on management accounting on approaching a reformed hospital when he said that there is a simple cause- effect relationship between management accounting and its environment, implying that changes in organizations' environment have to, and will, facilitate accounting change wherein strategic systems emerge.

For instance if we are to relate the above to patient satisfaction, accounting information that is provided to patients for example how much it costs to get them treated, involving them while planning and budgeting for them, would lead to higher rate of patient retention and customer loyalty) and influence the rate of patient compliance with physician advice (Chankon et al. 2004).

Also according to Fletcher et al (1983), among the factors that are highlighted as having an influence on patient satisfaction is the availability of staff and physical facilities which are planned for by the accounting function. This implies that there is a cause- effect relationship between planning and budgeting for these features to be in place. If the AF does not cater for these aspects well then there is likely to be a decline in patient satisfaction which in turn will affect the quality of healthcare given.

The previous M & E report revealed that some of the clients were satisfied with the service being offered though at the same time it also brought out the fact that some could go without the expected drugs though they did not analyze what the actual cause of these stock outs, could the accounting function have a role to play in the availability of drugs which is one of the priority areas for patient satisfaction which is one of the dimensions of QHC.

This implies that there is a crucial aspect of the relationship between management accounting and reforming the quality of Care, which is further highlighted in the same report when they suggested that management accounting systems seem to be of great significance, and are part of wider modernization policies.

2.4.2 Costing and Pricing

According to Lucey (1996), the cost accounting system of any organization is the foundation of the internal financial information system. Information regarding the financial aspects of performance is provided by the costing system. It is the key financial control system and monitors the results of all activities and all other control systems. The information provided by the costing system is useful for managerial decision making, control or planning. The major outcome of the costing information is the price for which a product or service can be offered to others. According to the Core curriculum on concepts on costs and quality: 2001, putting costs in terms of quality brought out the fact that costs should be related to poor quality which is equivalent to the time and money spent on something that does not help the client and also to not doing things right the first time and having to do them over and over. In the same context, Waress et al. (1994), describes the same idea by saying that "costs associated with quality are those costs that would not be expected if quality was perfect."

According to the National Centre for Policy Analysis (http://www.ncpa.org/pub/No.296), costing

and pricing is something that is not given attention in health care services. This is because Health care Centers do not compete for patients basing on price as is the case in other market based products and services and at the same time prices are not that transparent, clear and readily available. Prices are difficult to obtain and often meaningless to clients.

In cases where costs are being paid by third parties as donors, patients hardly know about costs and prices attached to the drugs they get nor can they tell the cost of the health care that is being provided. This lack of competition leads to lack of competence on quality. If the accounting function could readily avail this information then clients would appreciate the services of this function more and be able to acknowledge its contribution towards the delivery of QHC for these clients.

A related argument is put forward by Cave Consulting Group when they suggest that there is need to have Health Plan Competition that would drive health efficiency systems since efficiency is a function of unit price, volume of service, intensity of service and quality of the service.

This brings out the idea that for proper evaluation as to whether there is provision of quality services, the costing element should be given priority as costing and pricing will directly impact on the efficiency and effectiveness of the care given. This is further emphasized by Donabedian et al (1985) when they reported that the view of the cost-quality relationship is based on the premise that quality controls costs. But in fact the relationship may be more dynamic and depends on both cost and quality.

More specifically, two factors are important: the availability or constraint of resources, and strategies for providing care, i.e., how resources are used to provide care. In NHC this is a role that has not been given attention. As the Organization is 95% Donor funded, costs tend to be based on donor priorities and at times having to cut costs of certain activities so as to fit in line

with the funds being provided by the Donor.

There is no proper costing system within the department and information is rarely generated in this regard so as to aid management in decision making, planning and control through out the implementation process. As suggested by Schroeck (2003) in his analysis of the new role of Accounting, in today's ever changing business environment, financial executives should be exploring ways in which the Accounting function can bring greater value to their organizations, by transforming their organizations from focusing primarily on regulatory reporting to most effectively providing the information that internal management needs to more effectively “run” their businesses.

For the case of NHC if the AF is to bring greater value to the stake holders, shouldn’t the costing element be used as a route to the delivery of QHC. The same argument regarding fostering efficiency and effectiveness was put forward by Giuseppe Marcon, Fabrizio Panozzo (1998) where they suggested that Accountants must now think beyond the traditional financial information contained in the general ledger systems and consider how best to provide for the comprehensive measures and analytical methods needed to drive decisions through out the complex, dynamic companies, which is still not evident in the department and might be one of the reasons as to why the function's contribution is not evident.

According to Odette Madore (1994), controlling health care costs did not require increased funding but rather a more effective and efficient health care system which would then yield the desired quality of care. He further argues that delivery of appropriate, clinically and economically effective care services contributes to the efficiency, for the performance of the health care system. Effective care in an efficient system makes it possible to make optimum use of the available financial resources and then be able to deliver high quality services.

To him these two concepts are the ones that add an economic dimension to health care services. Applying economic theory is an effort to address the issues of allocating physical, human and financial resources and setting priorities in the budget decision making process.

He further relates efficiency to determining the optimum amount to be allocated to an activity and then identifying those activities that are considered to be effective and for which funding assistance is to be provided. Effectiveness also consists of measuring the effects of medical practices and techniques on the individual's health and well being. In conclusion, to Ana I, et al. 2008, greater effectiveness and efficiency require proper use of resources, appropriate delivery of care and sound management of care funds but this is not evident in NHC and thus there's need to establish how the accounting function can use this aspect to achieve QHC.

This is suggestive that there is need to improve on the role played by the AF so as to allow these decisions to be made. Insufficient accounting mechanisms will not allow the department to assess the efficiency and effectiveness of a health care system yet these are paramount dimensions in assessing QHC.

If in the most recent monitoring and evaluation report suggested that although the Program had a funding gap they were able to achieve most of their objectives then it can be rated as efficient but still this does not bring out what contribution the AF had to do with this, especially when we consider the management accounting function which most scholars have suggested to be the required change for the accounting function which could vividly bring out its contribution towards the delivery of the quality of care given.

Therefore there is need to analyze how the management accounting function has to change its role

so as to suit the changing environment and what contribution it could have on the provision of quality health care in a setting as that of the home care is not evident and thus necessitating a study in this area.

2.5 The Operating Environment and Effect on the Relationship between the AF and the Delivery QHC

2.5.1 Management Policies and Procedures.

While assessing aspects of QHC in Health units as per United Nations Minimum Standards (Kyomya 2004), infrastructure and equipment, management systems, the National standards treatment guidelines in the health unit, client services, attitude of health workers to clients and accessibility to services are set as the benchmarks, however they can all be assessed as forming part of the policies and procedures within an organization. Though accounting is also regarded as a system within an organization there is need to look at the other non accounting policies and procedures and evaluate how they are likely to affect the contribution of the AF towards the delivery of QHC and as such, in this study they will be considered as the extraneous variables.
According to James D. Suver et al, 1992), it is not the work of employees of an organization that leads to poor quality rather it is the design of systems and procedures which will also have an impact on the management accounting function in Health Care Organizations therefore attempts to improve quality must heavily focus on these policies and procedures which also form the basis of systems and processes. To attain this they suggested that such systems and policies involving the organization as a whole will have an impact on the management accounting function in health care and will enable the effects of declining quality to be recognized and evaluated.

Gaston (1998) also affirms that for a health centre to deliver QHC, it must be supported by

strong personnel, financial, Information and clinical systems but these will be covered by the topics above. For the sake of this study the moderating variable has concentrated on the technical competence of staff, the internal audit function and some other policies and procedures within the department as part of the management policies and procedures that may affect the relationship between the independent and dependent variable. He goes on to state that all health centers must have written policies and procedures addressing issues like hours of operation, patient referral and tracking systems which must be known and standard.

This implies that changes in these policies and procedures are likely to affect the quality of care even without the contribution of the AF. The availability of a proper AF without proper clinical policies and procedures is likely to affect the relationship between QHC and the AF.

Also as part of the management system, Gaston (1998) affirms that the quality of care is also dependent on upon the availability of accessible, accurate, relevant and current information. They should be able to integrate clinical, administrative and financial information to allow monitoring of the operations and status of the organization as a whole.

According to Elaine (1984), even if a manager was hindered by lack of enough resources, he or she could still be able to meet certain standards of Quality, so to her elements of quality included customer Focus (Meeting their requirements first), Team Work which would include all members of the organization having a role to play towards the attainment of quality and lastly the scientific approach which would focus on the medical function

2.5.2 Technical Competence of Staff

This refers to having staff with the right knowledge and skills for all jobs within the health unit. These should be able to give evidence based care. The care that is given should be effective and efficient. According to Omaswa et al (1994), effectiveness has to be balanced with efficiency; care that is effective should be within the ability of the patients, the organization and the system to meet the costs. They emphasize endeavoring to get the same or better results with less cost. Availability of the required drugs is a major contributor to effectiveness of care and should as much as possible be part of the quality of care assessment. These are all in line with the role of the Accounting function where by the function has to continually provide the organization with information about the financial status of the organization as earlier suggested so as to ensure that they have staff that are competent and continuously train them so as to provide the required care.

2.5.3 The Internal Audit Function

This is a function that is set up by management so as to assess the internal control system that management has established. According to the St. Charles County in the US, 2008, aspects of control include reviewing controls over major projects so as to anticipate problems. This can allow corrective action to be timely and controls to be in built after being detected by the audit function. It also includes conducting audits of the efficiency and effectiveness of operations, providing consultancy and advisory services on control and related matters and participation in the investigation of fraud. Though this is an independent function within an organization, its absence can have a great impact on the performance of the accounting function and since it also looks at the effectiveness and efficiency of operations, it can also affect the quality of care that is being given within the organization.

In the same line, Eva Bucker (2003) argues that today's environment requires a process that establishes a continuous framework for linking strategic goals to tactical execution through

performance measurement which can be achieved by working closely with the audit teams within the organization. Management policies and procedures being a moderating variable, the availability of an internal audit function within an organization is likely to improve the accountability function which in turn will improve the quality of health care in general. There is need therefore for us to further find out how the internal audit function can affect the relationship between the dependent variable and the independent variable.

2.5.4 Donor Compliance Issues

The Home care Department is a project that is mainly donor funded and its sustainability without the Donors is almost impossible yet these funds always come with a number of compliance issues and conditions that have to be fulfilled before the funding is got (USAID Compliance manual for AID Relief ,2004). This factor has to be taken into consideration because in cases where funding is not available, then continuity of care, patient satisfaction and the other measures of quality will be affected and at the same time, it will have an effect on the Contribution of the Accounting function and the provision of quality health care though this scenario would not affect an institution that is not Donor funded, thus findings that are applicable to the home care might not be applicable to other institutions, implying that may be if funds were available the relationship will be different. Globally, there are funding mechanisms in place for sustaining health Care for people living with AIDS but the problem is mismanagement as per the conditions that are set on receipt of these funds and which in most cases the recipients fail to fulfill and are thus regarded as having mismanaged the funds.

As was the case of the Global fund, where the Home Care was a beneficiary and it was stopped in Uganda due to financial mismanagement and specific factors sighted included lack of internal controls, failure to use the funds availed and disallowed costs (Reuters, 2005). This implies that donor conditional ties can have an effect on the Donor funding which in turn affects the quality of

Health Care since for health care to be of good quality funding also has to be continuous, that is, the health unit should have the ability to offer the same package of care continuously.

In most cases such funds will be stopped where the recipient does not comply with the required regulations amongst which financial compliance is mentioned as one of the key issues, (Bonita de Boer http:// www.avert.org/global-fund.htm). This further brings out the idea that the accounting function has a role to play in the provision of quality health care though the extent of its contribution is not known.

2.6 CONCLUSION

From the literature reviewed above, it is evident that there is a relationship between provision of QHC and the AF. There is also evidence that in institutions that have been able to reform for better quality, the contribution of the AF was clearly brought out, which is not the case within NHC.

The AF seems to be known as a support function that only keeps records and accounts for funds (Financial Accounting function) but leaves the managerial AF contribution towards the provision of QHC partly un answered. It also does not address the question of how the operating environment can impact on the relationship between the AF and the provision of QHC. This then calls for a more detailed analysis of the contribution of the AF towards the delivery of QHC by focusing on the two major components of the function, that is the Financial accounting function and the management accounting function as this has not been addressed in the department.

CHAPTER THREE

METHODOLOGY

3.1 INTRODUCTION

This chapter addresses the methodological issues that will be used during the study. It describes in detail the overall research design adopted by the study, the study population, sample size and selection strategies. It also looks at the data collection methods and instruments that have been used to collect the data and analyze it. Lastly it gives the reliability and validity of the study methodology.

3.2 RESEARCH DESIGN

This study was a cross sectional cases study that used and as such, a certain period of time running from October 2003 to September 2007, where by the first three years formed a cycle for which an evaluation had been done and the other year being the one immediately after the evaluation and also a sample was selected from the population. In relation to the research design, both the qualitative and quantitative designs were used and as such it was a mixed research.

The study used more of the qualitative design. It was found appropriate for this study as quality is a variable that is continuous and the Health sector involves a large population that could not be surveyed entirely at once so as to exclusively determine the relationship between the variables that were being studied. The study was also carried out in such a way that more of descriptive statistics in the form of frequency analysis and cross tabulation tables were used. The sample selection techniques used were of the qualitative method thus making the study more of qualitative in nature. The researcher was also the primary data collection instrument and the

researcher generated theories from he data collected during the field work (Tashakkori and Teddlie, 2003).

With the quantitative research design, surveys were used to gather data from a sample population. The surveys were transformed into figures and statistics which were used to answer the research questions, Amin (2005). Correlation and regression were also used to analyze the relationship between QHC as a dependent variable and the contribution of the accounting function as the independent variable though they did not yield the required results as one of the variables was found to be a constant (appendix D, correlation)

3.3 THE STUDY POPULATION

The targeted population for the study was that of NHC staff and the clients. This population consisted of 50 employees of the department, 50 volunteers who work in the 12 zones as a link between the department and the different zones of the departmental catchments' area, 250 monthly active clients on general care and 300 active patients on Anti retro viral Drugs. The patients were selected basing on the average number of clients that are usually seen per month and also basing on the fact that data was collected within one month.The primary data collected comprised of three samples, 44 permanent project staff from a population of 50, 44 key informants out of a population of 50 who are zone community leaders/Volunteers on behalf of the beneficiaries sampled for focus group discussions and 285 respondents out of a population of 550;who were all beneficiaries receiving care at NHC and its outreaches selected from five zones within the department's catchment area, 40 from the Gaba zone, 78 from Kibuli zone,42 from Luziira zone, 60 Nansana and lastly 65 Nsambya.This made a total target population of 650 under study. The Sample size that arose from the above population using Krejice and Morgan, (1970) is given in the table below which shows how the respondents were selected.

CATEGORY OF RESPONDENTS	TOTAL POPULATION	SAMPLE SIZE	SAMPLING TECHNIQUE
Employees	50	44	Systematic
Zone leaders (Volunteers)	50	44	Purposive
Monthly Active Patients on General Care	250	152	Convenience
Monthly Active Patients On ARVS	300	69	Convenience

TABLE I: SAMPLE SELECTION TECHINIQUES

Source: Primary Data.

3.4 SAMPLING PROCEDURE

Employees

Since these were permanent staff who were categorized according to sections, the respondents were selected in such a way that all staff have a probability of being selected using the systematic method of sampling. Since there are 50 people in the population and 44 were required, the first 44 staff were selected using the formula below; N/n where N is the total population of 50 employees and n is the sample size of 44 staff, this gave us every 1st item, Amin (2005).

First priority was given to the five heads of section, the three members of the management team and the other thirty six were selected basing on how convenient it was to him or her to answer the questions and also basing on the fact of who could answer with less guidance.

Zone Leaders (Volunteers)

As these are people who are on contract basis, the researcher chose those volunteers who had stayed with the department for at least three years and at least 44 of them had stayed with the department for this period of time. These Zone leaders were selected from the twelve zones of the Departments- Catchments, area were used as the Key informants. Basing on this purposive sampling was used as this enabled the researcher gather the required information relying on the respondents' experience (Amin,2005).

Clients

They were divided into two groups of clients, those that are on general care within the Department and those who are only receiving the Anti Retral Viral Drugs. They were picked from the selected zones of Ggaba, Kibuli, Luziira, Nansana and Nsambya.

Respondents for both the general and active clients were selected using convenience sampling, basing on the clients that attended the clinic during the time when the field work was being carried out and also those that were able to answer questions at that time as some of them come when they were weak and were not willing to sit be interviewed (Amin, 2005).

3.5 DATA COLLECTION METHODS

According to the research questions that were to be answered, the following data collection methods were used.

i) Questionnaire

As majority of the sample population consisted of clients who were illiterate and their

interviews were focus group discussions, the questionnaire approach was used to collect data from the respondents so that the researcher could get a broader idea and form some impressions about the situation. Sekaran,(2002).

ii) Interviews

These were used to gather in depth data from respondents and they were required to give information through direct verbal communication, using oral questionnaires administered to the respondent. These included the key informers.

iii) Focus Group Discussions

These were used to gather information from the clients and the volunteers who acted as key informers. The clients were grouped according to zones they came from and for the key informers they were divided into groups of six so as to get a variety of responses from a few respondents. This helped the researcher to get an in depth assessment from the beneficiaries so as to compare with what we had got from the different zones.

Iv) Documentary Review

All secondary Data available about the research questions was reviewed so as to gain more understanding about the study. Information was got from reports, minutes, journals and any other literature that is available.

3.6 DATA COLLECTION INSTRUMENTS

Both qualitative and quantitative instruments were used as this eliminates bias during the analysis of the data collected. Mugenda (1999)

i) Questionnaires

Structured questionnaires were used to gather information from all respondents. It had been selected because it is less expensive, convenient and as the study involved asking questions about what was currently happening in the department where anonymity was paramount, it was relevant for the study Amin (2005). The questionnaire was designed according to different variables given in the conceptual framework basing on the four research objectives. They were used to gather information from the staff. They included both closed and open ended questions.

ii) Interview Guide

This instrument was used to collect face to face information from the key informants .An interview guide was developed in relation to the questions used in the questionnaires. This instrument had been selected for this group of people because they had more knowledge on the variables and could easily be linked. This enabled the researcher to gather more information which was accurate and in Depth which could not be easily got using questionnaires (Mugenda (1999).

iii) Focus group discussion guide

A focus group discussion guide was developed using the same criteria as that used for developing the questionnaires. This instrument was selected for the clients and volunteers. As most of these respondents are illiterate and cannot afford to spend a long time answering questionnaires on their own, the researcher needed to get a research assistant who brain stormed about the two variables in relation to the research questions so as to assess what they knew about the variables and then he was able to discuss and come up with answers to the research questions from the information that had been gathered (Amin, 2005).

iv) Reading list

A number of books that contained information relating to the two variables were accessed and the information gathered was put together with what was gathered from the field so as to be able

to analyze and draw conclusions about the study.

3.7 DATA ANALYSIS

i) Qualitative Data analysis

The in depth interviews and the focus group discussions were then transcribed and analyzed continuously during and after the field visits. Responses were listed and assigned codes as per the themes of the study. General trends and significant differences between transcripts were noted and conclusions drawn.

ii) Quantitative data analysis

The data collected was analyzed using correlation methods so as to determine whether and to what degree a relationship existed between the variables in the study. The degree of relationship was then expressed as a correlation coefficient. The Data was then entered into the Computer and analyzed using a Statistical package for social scientists, version 12.

3.8. VALIDITY AND RELIABILITY

So as to ensure that the data collected was relevant and accurate, the following measures were put in place;

VALIDITY

So as to be sure that the researcher was measuring what she was required to measure, the data collection instruments were pre-tested on different groups of people to find our whether they understood the questionnaire in the same way and to determine how well each individual would perform in the future and also to assess whether the responses attained would answer the research objectives..

RELIABILITY

To ensure reliability two research assistants were engaged to find out whether they came up with non contradicting views. To ensure consistency and dependability of the measuring instruments or procedure used to carry out the research, reliability was first tested using the Statistical package for social scientists, version 12. But since most of the responses got showed that there was no correlation since one f the variables was a constant (Appendix C), a logical framework was done and his assisted the researcher to assess the validity (appendix D).

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 INTRODUCTION

In this Chapter, data has been presented, analysed and interpreted in sections according to the research objectives of the study, The first section was on characteristics, of the respondents, the second on the response rate and the demographic characteristics of the respondents and the fourth deals with the finding, analysis and interpretation of the contribution of the AF towards the delivery of QHC Services.

4.2 DEMOGRAPHIC CHARACTERISTICS OF THE RESPONDENTS

4.21 Gender Distribution

Gender distribution for project staff, beneficiaries and key informants showed that the gender ratio of male to female was 2:3, 1:4 and 1:3 in project staff, beneficiaries and key informants respectively. The data was collected from within the departmental cathchment area which is within a 21 kilometre radius of Kampala. The response rate was 100% as presented in table 2.

TABLE 2: GENDER DISTRIBUTION OF RESPONDENTS

Category	**Sex**	
	Male	**Female**
Project staff	17 (38.6%)	24 (61.4%)
Beneficiaries	53 (18.6%)	232 (81.4%)
Key Informants	11(25%)	33(75%)

Source: Primary Data.

4.2.2 Age Distribution

Age distribution revealed that the majority for each category lies between ±5 from the mean, median and mode age as in table 3 below;

TABLE 3: AGE DISTRIBUTION OF RESPONDENTS

Age (years)	**Beneficiaries**	**Project staff**	**Key informants**
	n = 285	n = 44	n = 44
Mean	37	32	41
Median	37	32	42
Mode	40	27	42

Source: Primary Data

4.2.3 Marital status Vs Sex of Beneficiaries

Table 4 shows that widowed and married couples constitute the largest percentage for beneficiaries at 76%, of which widows constitute the largest category at 39% (108/285). The population of widows is increasing due to the fact that a large number of married

couples are loosing their partners to death for various reasons not captured in the study. Secondly, the higher number of single females (57/65) 88% show self seeking treatment behaviour than their male counterparts. Obviously the divorced are so few at less than 1%. However the limitation encountered during the study was that male respondents were very few since most men were not available at the time of interviews with respondents.

TABLE 4: MARITAL STATUS VS SEX OF BENEFICIARIES

n = 285	**Sex of respondent**		
Marital status	**Male**	**Female**	**Total**
Married	41	65	106 (37%)
Single	8	57	65 (23%)
Divorced/Separated	0	2	2 (1%)
Widowed	4	108	112 (39%)
Total	**53**	**232**	**285**

Source: Primary Data

The study used correlation techniques so as to establish whether there was a computable correlation factor. It was found that between the two major variables correlation could not be computed as quality was a constant and as such the researcher was not able to establish the direct relationship between the two variables. However, since our major aim was to establish what contribution the AF has on the delivery of QHC, the researcher had to use descriptive statistics like frequency distributions from the targeted respondents so as to establish this relationship and it was found at 100% as is shown in Table 5.

4.3 THE ACCOUNTING FUNCTION AND ITS CONTRIBUTION TOWARDS THE DELIVERY OF QHC

TABLE 5: CONTRIBUTION OF THE AF TOWARDS THE DELVERY OF QHC

Does the Accounting function have a role to play towards the delivery of QHC_		**Frequency**	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	Yes	285	100.0	100.0	100.0

Source: Primary Data

The reasons for the above response at a 100% were that as shown in Table 6.

TABLE 6: REASONS FOR THE ABOVE RESPONSE

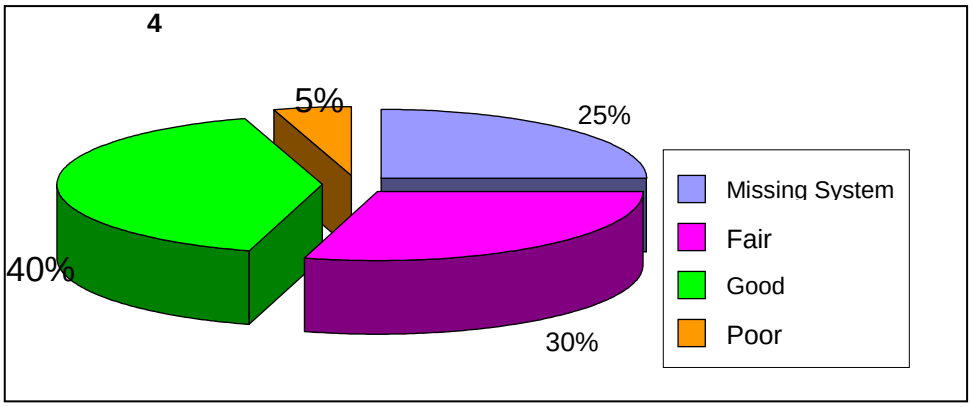
		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	all services need financial resources for better service delivery and continuity	203	71.2	71.2	71.2
	financing all program activities in time, implementing all agreed budgets, Continuity of all	82	28.8	28.8	100.0

	program activities that improve the quality of life the patient				
	Total	**285**	**100.0**	**100.0**	

Source: Primary Data

To the staff, the performance of the accounting function was good at 40% response and fair at 30% response overall the relevancy of the function in the delivery of QHC is evident to staff and as stated earlier by the beneficiaries that each department had a role to play, if the performance of the accounting function was good, then the quality of Care was also bound to be good. However, the fact that 30% of the respondents rated the function poorly and didn't respond cannot be ignored as it represents the weaknesses of the section in playing its role to provide QHC optimally for which a solution has to be found. All this summarized in Figure 2.

FIGURE 2: PERFORMANCE OF THE ACCOUNTS SECTION



Source: Primary Data

The above data implied had a vital role to play in the provision of QHC and this was descriptive enough to establish that since the AF had a role to play in the provision of QHC then it could affect the delivery of quality health care services and as such where the AF

had gaps, the quality of care would also be found to have gaps.

From the above analysis the effect was then further analysed in relation of the objectives of the study which aimed at answering the research objectives.

4.3.1 Contribution of the Financial Accounting Function towards the Delivery of QHC

As laid out n the conceptual frame work, financial accounting was analyzed from the perspective of transaction processing and the availability and usage of financial statements.

4.3.1.1 Transaction processing and Financial Statements

As presented in Table 7, the majority of staff respondents agreed that keeping records and making donor reports are done well at 73% and 66% response respectively. It was noted that 52% of respondents agree that payments and receipts are processed on time; but almost half revealed that there is an efficiency gap and lack of informed protocol about these processes. Interestingly it was noted that the transformation and interpretation of transaction processes into useful information for;

i) Knowing economic gains and failures,

ii) Tracking the financial status of past activities

iii) Improving the quality of health care is not known or communicated to project staff at almost 57%, 57% and 59% respectively.

However it's imperative to note that 50% of the project staff don't know or even understand financial statements and their use.

TABLE 7: RESPONSES COLLECTED ABOUT THE FINANCIAL ACCOUNTING FUNCTION FROM THE PROJECT STAFF

. **Transaction processing**	AGREE	DISAGREE	DO NOT KNOW
Keeping of records effective	73%	5%	23%
Making reports to donors	66%	0%	34%
Making payments and receipts on time	52%	18%	30%
Transactions frequently processed to know economic achievements and failures.	43%	25%	32%
Transactions processed transformed into financial statements of past activities	43%	9%	48%
Transaction processing has minimal contribution to provision of quality of Health care	32%	41%	27%
Financial statements			
Fulfilling Donor requirement	68%	2%	30%

Soliciting Funds	50%	9%	41%
Managers for tracking performance of project	50%	11%	39%

Source: Primary data

The above findings are suggestive that the section is concentrating more on the traditional roles. This makes the function to be more paper driven and accountants being recognized more or less as clerks (Tharkcray, 1996).

The beneficiaries however could not answer the same questions as those given to the staff in relation to the function as they did not have access to it and they were never involved in these issues and knew nothing about the technicalities of the function .This is also the reason as to why specific questions could not be asked about either the accounting function or the management accounting function. Assessing the contribution of the accounting function in relation to what the section does in general was a difficult area and this is the reason as to why the researcher had to bring in the aspect of relating to care that could be linked to AF.

Findings from these questions are shown in table 8 and they showed that AF had a role to play in the provision of QHC especially in the mobilization and coordination of donor funds for better service delivery and implementing all agreed budgets in time to improve the quality of life of the patient. Mentioned are some of the activities of the accounts section it receipts a service fee charge of Shs.1000 for medical and nursing care of the beneficiaries, monitors financing of the laboratory tests, transport/fuel for home visits, emergency referrals of bed ridden patients to the clinic, workshops and trainings, educational support of school fees for orphans and vulnerable children from primary five to seven, drugs for opportunistic infections, Volunteer allowances, partly meet bills for

hospital admissions, budgeting and accountability of funds. All the above was at 100% response.

Table 8: RESPONSES COLLECTED ABOUT THE FINANCIAL ACCOUNTING FUNCTION FROM THE BENEFICIARIES

Beneficiaries Responses	Yes	No	Comments from Respondents
1. What the Accounting section does in NHC	100%	-	Finances; 1. lab test, 2. Transport/Fuel for home-visits, Workshops/trainings, 3. OVC school fees(P5-P7), 4. OI drugs
2. Does Accounting section have role to play in quality of care	100%	-	all services need financial resources for better service delivery and continuity financing all program activities in time, implementing all agreed budgets, Continuity of all program activities that improve the quality of life of the patient
3. What services sought directly from the Accounts section	100%	-	Processing a receipt for service fee, Stamp for Lab tests
4. Have you ever bee given Information regarding financial status of NHC	-	100%	

Source: Primary Data

The above findings from the beneficiaries show that financial accounting is not known to them. Though the department existed and was doing something, they could not tell how the activities relating to financial accounting contributed to the delivery of quality health care services and this is the reason as to why they attributed improvement in Quality to the Clinicians.

In general, it can be deduced that this component of the AF does not clearly bring out the contribution of the AF the delivery of Quality Health Care Services, especially when you consider the responses that were got from the beneficiaries who receive the Care.
This implies that concentrating on only the Financial Accounting part of the function could not bring out the role of the AF vividly (Hampton, 2001).

4.4. Contribution of the Management Accounting Functions Towards the Delivery of Quality Health Care Services

Management accounting involves interpretation and communication of accounting information organised for decision making units in the organisation. As laid out n the conceptual frame work, management accounting was analyzed from the perspective of financial reporting and communication, planning and budgeting and then costing and pricing.

4.4.1 Financial Reporting And Communication

This generates internal management reports, information for planning and control and budgeting for future project activities.

Table 9 shows that 61% of project staff agreed that financial reports are used by

management in decision making, this depicts that there is an understanding that decision making at the management level utilize the internal financial reporting system. However, 50% of the respondents say there is inadequate feedback on financial information from the accounts section to other sections. Also, 68% of project staff reported vivid consultations with accounts section taking place during decision making processes relating to provision of quality of care during the planning process though at the implementation level consultation is minimal.

The beneficiaries at a 100% response (Appendix B, beneficiary responses), could not respond to these questions as they do not get information regarding the financial status of NHC. Irrespective of all the roles of the function that they knew, Financial information is not shared or communicated to patients except to a few key informants but still in a very limited scope from education support, building projects to training once year in refresher courses for volunteers.

The beneficiaries reported that they get information from the sensitizations about free ARVs, medical treatment, labs and care, nutritional support for infants, psychosocial support and health education/training emergency referrals to Clinic. The accounts section has a role to play here but they are never seen getting involved to inform the patients about transactions involved.

TABLE 9: RESPONSES COLLECTED ABOUT INTERNAL FINANCIAL REPORTING AND COMMNICATION

	Agree	**Disagree**	**Don't know**
Reports are used by management in decision making.	61%	7%	32%

No feedback on financial related information is got.	53%	20%	27%
Consultations with the accounts section during decision making on issues relating to quality of care is done.	68%	14%	18%

Source: Primary Data

Although 61% of the project staff believed that management decision making is based on internal management reports and consultations, there are poor feedback channels to other sections. This is because the management team consists of only three people. In such cases as suggested by Thackeray (1996) ignoring this aspect the management accounting function to some extent affects the contribution of the accounting section. The accounting section would be more efficient if NHC also focused on transforming the acquired information into simple reports that can be interpreted by the whole department through effective communication in terms of quarterly reports so that they can be used during the time when the other stake holders are trying to achieve their objectives as a monitoring tool and not to wait at the time when there is need to seek for funds then these reports are produced.

According to NJ Schroeck (2003), in the ever changing business environment, Accountants were urged to explore ways in which the Accounting function could bring greater value to their organizations by transforming the focus of these organizations from regulatory reporting to providing information that all stakeholders need to more effectively run their businesses. In NHC providing Information to only a few people and at only given times does not meet this criterion and as such this is likely to have an effect on the contribution of the accounting function to the delivery of QHC.

The fact that he beneficiaries reported not to be receiving information about most of the activities that relate to the accounts section and they are not involved in the planning is a gap in the role of the management accounting function towards the delivery of quality health care. This will enable the section to lead the drive for efficiency and high quality services. As suggested by Emmanuel and Dubler (1995), that in order to satisfy the needs and desires of patients, effective communication of all information is a key issue. In this way the accounting section will have gone along way in its contribution to quality.

4.4.1.2 PLANNING AND BUDGETING

Table 10 shows that in planning and budgetary processes majority of project staff (84%) believed that budgets are essential as a planning tool in the provision of quality care more so utilisation of costs and prices are effective in making budgets during planning processes (66%).

TABLE 10: RESPONSES COLLECTED ABOUT PLANNING AND BUDGETING.

	Agree	**Disagree**	**Don't know**
Budgets are used as a planning tool	84%	2%	14%
Costs and prices are used in planning to make budgets	66%	7%	27%

Source: Primary Data.

The beneficiaries could not respond to these questions as they all said the they are not involved in the planning and budgeting for the organisation at a 100% response (Appendix

B, beneficiary responses).

All beneficiaries (Appendix B, responses from beneficiaries Question 7), declared at 100% that they are neither involved in the future planning of the clinic nor consulted and don't know the role planning and budgeting plays in the provision of quality health care. Respondents believe that though source of funding has an effect on quality of care they receive, they know very little about where these funds come from.

From the above findings it is evident that the staff understood this concept of management accounting function well but the beneficiaries who are the primary recipients of the care, they were never understood. The inability of the department to involve the beneficiaries in the planning and budgeting process is likely to affect the QHC as suggested by Chankon et al (2004) that involving patients in the planning and budgeting process would lead to higher retention rates and customer loyalty which in turn will influence the rate of patient compliance with physician advice.

4.4.1.3 COSTING AND PRICING

Costing and pricing were found to be essential in the provision of quality health care at 70% response but 54.5% believe it's not considered as a very big concern in the accounts section for planning and control mechanisms in provision of QHC, as shown in Table 11.

TABLE 11: RESPONSES COLLECTED ABOUT COSTING AND PRICING

	Agree	Disagree	Don't know

Costing and Pricing are given a high priority in the provision of quality care.	44%	14%	41%
Costing and pricing play a role in the provision of quality care.	66%	7%	27%

Source: Primary Data.

The beneficiaries could not answer these questions but 71.2% of them knew how much it cost to get treated and 28.8% of them did not know. Since most of the service are free of charge most beneficiaries (71%) don't know how much it costs to get an entire treatment and care package from Nsambya Home care and 71% say they can't afford the treatment package (Appendix B, question 15 and 17).

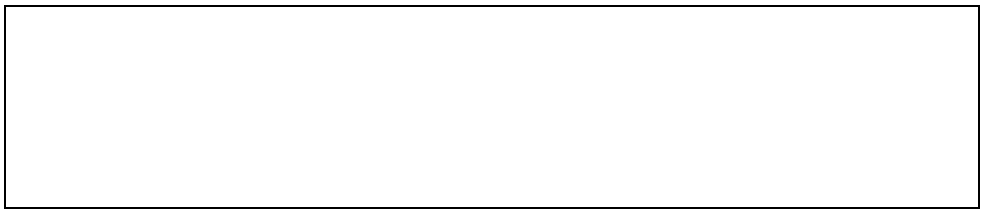
In this study, costing and pricing of program activities though it is greatly influenced by donor requirements not quality of care while more than half of the respondents do not consider costing and pricing as a priority. This greatly undermines the management accounting function and how it contributes to the quality of care service delivery. This is an eminent gap in the mechanisms and procedures of the organization to enable the management accounting function improve the quality of care at NHC.

From the above findings it is clear that though Accounting information is used in decision making by management and consultations are made when making decisions relating to planning and the function is found to play a role in the provision of quality health care (Table 7), This does not bring out how optimally this function is used to contribute to the delivery of quality health care services especially if prices and costs are not given a high priority. This also does not differ from the National Centre Policy Analysis where it was found that costing and pricing is something that is not given attention in Health care services. It was further found that this led to lack of competition in

Health Care services which in turn led to lack of competence in quality.

According to Madore (1994) even in a health setting there was need for a more effective and efficient cost control system that would yield to the desired quality of care.

4.4.1.4 ASSESSMENT OF HELTHCARE GIVEN IN RELATION TO THE MANAGEMENT ACCOUNTING FUNCTION



Since to the beneficiaries the AF was not a very clear concept, the researcher further asked questions in relation to the components of quality which could bring out how the management Accounting function could affect quality of health care since this is the concept that directly concerns them and they could give evidence so as to support the information that had been got from staff. QHC involves patient satisfaction, continuity of care, effectiveness and efficiency of quality care.

4.4.1.4.1 Continuity of care

Most of respondents believe that all staff, the accounts section inclusive has a role to play in provision and continuity of quality health services at 81.8%, 90.9%, 88.6%and 77.3% respectively (Table 12).

TABLE 12.RESPONSES COLLECTED FROM BENEFICIARIES

Continuity of Care	Agree	Disagree	Don't know
1. Lack of funds affects continuity of care which in turn affects the provision of Quality Health Care	81.80%	6.80%	11.40%
2. All members of the department have a vital role to play in the provision of Quality Health Care	90.90%	2.30%	6.80%
3. To provide Quality Health Care, services should continuously be available	88.60%	2.30%	9.10%
4. Accounting function has apart to play in ensuring that services are continuously available.	77.30%	6.80%	15.90%
5. Care given to clients is in the ability of the clients	43.20%	43.20%	13.60%

Source: Primary Data.

They also asserted at not all the services they always require are available at the clinic since some have been stopped like food and nutritional support, cost sharing inpatient care, OVC educational support, then lack of some OI drugs and lab tests like X-rays, TB and limited inadequate training, no more credit schemes for income generating activities for patients who want to be self sustaining, and services not at all provided are drugs or tests for diabetes and cancer patients and X-rays and safe drinking water at facility, (Appendix B, question 15 and 17).

This then implies that though of the AF is evident, it is necessary to note that the most vital

element that will bring out its importance is the extent to which how well the particular functions are performed (Schroeck, 2003). If we related this to the continuity of care, since the patients do not receive information about the AF and neither are they involved in the planning and budgeting they consider the inability of NHC to provide some services as a weakness and they assert that the AF has a role to play here.

4.4.1.4.2 Patient satisfaction, Effectiveness and Efficiency.

68.2% beneficiaries agreed that NHC endeavours to get the same or better results at lesser costs and 75% of them agreed tat the AF has a role to play here. To them availability of drugs and patient satisfaction are major contributors to QHC at 88.6% and 91% response respectively (Table 13).

Also in appendix B of the beneficiary responses they revealed that though medical and nursing care has improved their quality of life they are not satisfied with quality of holistic care. There is lack of food and nutritional support, some OI drugs not affordable and lab tests like X-rays, TB, no communication feedback minimal consultations, no inpatient care for emergencies, inadequate sensitization of the program challenges and long waiting time to get drugs.

TABLE 13: RESPONSES COLLECTED FROM BENEFICIARIES ABOUT PATIENT SATISFACTION, EFFECTIVENESS AND EFFICIENCY

Patient Satisfaction, Efficiency and Effectiveness	Agree	Disagree	Don't know
1. NHC endeavors to get same or better results at lesser costs when providing Quality Health Care.	68.20%	20.50%	11.40%
2. Accounting function has a role to play in	75.00%	6.80%	18.20%

providing the same or best results at lesser costs.			
3. Availability of drugs is major contributor to effectiveness of Quality Health Care.	88.60%	2.30%	9.10%
4. Patient satisfaction is the major component of Quality Health Care and adequate utilization of services.	90.90%	2.30%	6.80%
5. Accounting function has contributed to availability of services by ensuring that the funds got are well accounted for optimally which in turn satisfies the clients.	66%	0%	34%
Average Totals	**77.05%**	**9.33%**	**13.63%**

Source: Primary Data

According to Omaswa et al (1994), effectiveness has to be balanced with efficiency and care that is effective should be within the ability of the patients, the organization and the systems to meet he costs and they should be part of the quality of care assessment.

From the above assessment it is evident that there is quality health care that is being provided within NHC to which the AF has contributed but since quality has to be continuously improved the gaps highlighted above about the AF should be improved so as to bring out the contribution of the AF more.

4.5. Evaluation Of The Extent To Which The Operating Environment Moderate The Relationship Between The AF And The Delivery Of QHC

4.5.1: Design of management policies and procedures

From the research carried out about the above components of the design of management systems and procedures the following observations were noted;

i) There is a professional level of staff competence in areas of clinical systems especially clinical data management at a 50% and 72% response respectively.

ii) Availability of reliable information about quality of services offered was at 60% response, followed by weak participatory leadership commitment noted at 50% response, Human resource policies and procedures are not known and well stipulated shown at 63.7% response.

iii) Most of the staff (77%) were not aware of the appraisal system to track staffs performance. In addition, 60% of the staff were not aware of the stipulated guidelines and procedures affecting systems of operations and eventually the quality of Health care.

iv) The results from Audit assessment reveal that more than 50% of staffs don't know about the assessment of funds and external assessment.

TABLE 14: RESPONSES COLLECTED FROM THE DESIGN OF MANAGEMENT POLICIES AND PROCEDURES

Technical Staff Competence	Agree	Disagree	Don't Know	Comment
1. NHC has a strong management team	50	25	25	Fair
2. Systems for data	72.7	6.8	20.5	Competence

management				
3. NHC has well organized HR policies	36.4	36.4	27.3	Incompetence
4. Reliable Information system about quality of services offered	61.4	20.5	18.2	Fair
5. Patients flow critical factor towards patient satisfaction	77.3	4.5	18.2	Competence
6. Frequently departmental review meetings to improve quality care	70.5	9.1	20.5	Competence
7. Availability of Clinical information	61.4	6.8	31.8	Fair
Internal Audit				
1. Audit function to improve efficiency and effectiveness of care	61.4	6.8	31.8	
2. Assessment of funds being used effectively and efficiently	38.6	13.64	47.7	Staff don't know about assessment of funds
3. External financial audits to improve service delivery	50	15.9	34.1	Fair
4. Management always	22.7	61.4	15.9	Unstipulated

appraises staff				guidelines
5. All sections have operating policies and procedures	38.6	29.5	31.8	Incompetence

Source: Primary Data

According to (Kyoma 2004), the design of Management policies and procedures refers to guidelines with acceptable standards and systems protocols that can lead to the standard of the quality of care depending on how they harmonise to achieve the intended objectives. For a Health setting these may include; Technical competence, Effective financial systems, information and clinic systems which must be documented. To assess the contribution of the accounting function to quality of care in relation to design of systems and procedures, the above responses showed some incompetence which could affect QHC regardless of what the contribution of the AF was. The extent of the effect can not be taken to be minimal with reference from the responses got. In this case this component of the operating environment can not be ignored as having an effect of the two variables.

Also according to Surver et al (1992), this area has an impact on quality as suggested by when he states that it is not the work of the employees of an organisation that leads to poor quality rather the design of the management systems and design**.**

4.5.2 Donor Compliance Issues

The findings from table15 show that 84% and 82 % staff responses declared that unavailability of donor funds would practically affect the quality of care and the provision of services respectively. However in relation to donor requirements to secure more funding

65% stated they don't know what requirements are needed for more or continued donor funding. Further it was noted that the 73% project staff concurred that most internal policies and conditions are tied to donor funds before they are received by the department. It was also agreed that the AF had contributed to availability of services by ensuring that the funds got are well accounted for optimally at 66% response. This implies that if the AF did not manage these funds well, then there would be no funding which in the end would affect the quality of healthcare.

Apparently half of the respondents declared that imposed donor conditions like patient targets, time frames and specific funding affects the planning activities especially when funds are delayed or stopped within the project period. Interestingly 50% either don't know or disagree indicating a weak link in sensitisation and communication of issues related to funding from donors and other related matters to staff.

To the clients they could only consent that delays in reporting to donors lead to a delay in funding which lead to delayed implementation of activities.

TABLE 15: RESPONSES COLLECTED ABOUT DONOR COMPLIANCE ISSUES

Donor funding towards Quality Health care	**Agree**	**Disagree**	**Don't know**
Lack of Donor funding affects quality of care	84.1%	0%	15.9%
Availability of funds practically affect the services	81.8%	9.1%	9.1%

The major requirement of donors in securing funds is proper accountability of funds in time	34%	01%	65%
Internal policies and conditions tied to donor funds	72.7%	6.8%	20.5%
Donor conditions imposed affect planning activities	50%	9.1%	40.9%

Source: Primary Data

Home care department is mainly donor funded and ultimately its sustainability is not certain. This implies that it is impossible to sustain the department without these funds which always come with stringent compliance issues and conditions. This has an extensive effect to all measures of quality care like continuity of care, client satisfaction and efficacy at the same time.

All the above findings bring out fact that non compliance issues can lead to the stopping of funding (Bonita De Boer) and as such moderating the relationship between the AF and QHC.

However, in NHC the major factor that came out in relation to donor funding was to do with the compliance issues which are mainly related to the way funds received from donors are to be managed. These compliance issues as suggested by Reuters (2005), have an effect on the funding which in turn affect the quality of Health care. In cases where the majority of the staff suggest that they do not know the compliance issues implies that the Accounts section still has to involve the other stake holders since when there is mismanagement of these funds the quality will be affected. This then implies that Donor compliance issues

have a cause effect relationship on the two variables that were being studied.

CHAPTER FIVE

CONCLUSIONS AND RECOMMENDATIONS

INTRODUCTION

Conclusions and recommendations in this Chapter have been drawn from the presentations, analysis and interpretations of the research study which are aimed at answering the research objective of analyzing the contribution of the AF towards the delivery of QHC. It also makes proposals for further research.

CONCLUSIONS

5.2.1 Contribution of the Financial Accounting Function towards the Delivery of QHC

The contribution of the accounting function towards the provision of quality health care can be significantly shown by the level of participation of the accounts section in the smooth running of project activities and the derived patient satisfaction amongst the beneficiaries of NHC.

From the research it was established that the contribution of financial accounting at NHC could vividly be seen through keeping financial records, making donor reports, effecting timely payments for project activities. From the perspective of transaction processing and processing of financial statements it was noted that the contribution of the AF towards the delivery of QHC could not be well appreciated and it was found that there was an efficiency gap and lack of informed procedures that are involved while carrying out these transactions. This in turn had led to the contribution of the AF when assessed from his perspective as not being brought out well as suggested by Tharckray (1990), that even when transaction processing and the provision of financial statements are done well focussing on these roles alone could not bring out the contribution of the AF towards the delivery of QHC as they relate more on the past ye quality is an aspect that focuses more on the future. They also do not focus on communication of the outcomes which leads to the stake holders not knowing their use and appreciating their contribution then becomes very difficult as they do not understand them. From this aspect it can be can be concluded that it is not easy tell how QHC could be improved from this perspective in isolation from the other components of he Accounting Function as suggested by Hampton (2001) when he says that the role of only preparing financial statements has been transcended. The AF should now be dealing with problems and decisions associated with managing the

organisations assets.

Contribution of the Management Accounting Function towards the delivery of QHC

From the study it was evident from the respondents that the AF has an important role to play for the smooth running of project activities and services. This was depicted from the Internal financial reporting, communication, Planning, budgeting, costing and pricing. These are all components of the management accounting function and they have been found to be very essential in the active mobilization, planning and implementation for better service delivery.

Regardless of the above role it was found that there is poor internal communication about financial information as very few of the respondents knew about them and could not interpret them and could not use them to assess the economic gains and failures. There are also eminent gaps in the planning, and budgeting where the clients are not involved. It was found that also costing and pricing are not given high priority in the provision of better QHC. To the beneficiaries (Clients), these are the core factors that contribute to patient satisfaction, continuity of care. effectiveness and efficiency. This implies that if the contribution of the AF is to be fully appreciated within NHC these gaps have to be worked on so as to bring out the contribution of the AF towards the delivery of QHC (Emmanuel and Dubler, 1995; Donabedian, 1996; Williams, 1994).

The extent to which the Operating Environment moderates the relationship between the AF and QHC

Analysis of the operating environment focused mainly on management policies and procedures which were found to be wanting. Majority of staff did not know the operating

policies and procedures and there was weak leadership commitment towards assessing staff performance with very few staff appraised annually. Only the accounts department had written operating policies and procedures. With these weaknesses related to the design of systems and procedures there is a likelihood that the management accounting function in the program will remain a weak component of the accounting function which in turn will lead to poor quality of health care. This is drawn from Gaston (1998), when he notes that for a health Centre to provide QHC, it must be supported by strong personnel, financial information and good clinical and management systems. So the improvement of the financial systems alone will not improve quality due to these moderating factors personnel, good clinical and management systems), which will interfere with the effect of the financial systems on Quality as they all have o move in he same direction. This is also confirmed by Suver et al 1992, when he said that it is not the work of the employees of an organisation that leads to poor quality rather it is the design of systems and procedures which will also have an impact on the management accounting function in health institutions.

Donor funding has also been found to have an effect on the quality if health care but this can only be relied on in institutions that are mainly donor funded NFC being one of them. This is because where an institution is not donor funded they can plan and manage their resources with more flexibility with no compliance issues.

5.3 Recommendations

The recommendations have been drawn from the outputs of the analyses guided by the research objectives of this study.

5.3.1 Contribution of the Financial Accounting Function towards the Delivery of

QHC

Although all beneficiaries perceive that the accounts section has an important role to play in the provision of quality health care but they don't know the importance of transaction processes and how they translate into quality service delivery. This implies that this is a traditional role and it needs to be blended well with the management accounting function so as to bring t the contribution of the AF towards the delivery of QHC.

Doing this function well is not enough but all beneficiaries. The accounts section should provide the necessary channels for communicating the relevant financial information to solve the challenge of information gap, misconceptions of operational procedures and feed back information for improvement in quality service delivery.

This should be done in form of compliance workshops so that every body understands the rules and procedures involved in the same way.

5.3.2 Contribution of the Management Accounting Function towards the delivery of QHC

For proper recognition of the contribution of the Accounting function towards the delivery of Quality Health Care, there is need for the Accounting section to engage more in the management Accounting roles as these are the areas where gaps were identified yet the study had concurred with the other scholars that concentrating on the Financial Accounting roles alone could not bring out the relationship well.

So as to bridge the eminent gap in the mechanisms and procedures of the organization to

enable the management accounting function improve the quality of care at NHC, the program should carry out a situation assessment to review the current gaps in its communication channels, planning, budgeting, costing and pricing to other sections and stake holders and how they affect quality of care.

For the program to ensure continuity of care and patient satisfaction for all services offered the accounts section needs comprehensive planning and coordination of funds for program activities in consultations with stake holders in time to avoid late accountability.

NHC management should endeavour to sensitise staff about what the role of the AF is by encouraging the section to give reports and also sensitise them about what they are why they are doing and how in turn it will contribute to the provision of quality health care as is the case for the other sections in the form of multi- disciplinary meetings where each one of the team learns from the other. If this is started, the contribution of the AF would be boosted even further.

The extent to which the Operating Environment moderates the relationship between the AF and QHC

There is still a lot to be done in this area especially regarding the design of systems within the organisation.

Management should endeavour to have standard operating procedures or manuals within all sections of the department since the study revealed that it was only the Accounting

section that had an operating manual.

Areas for Further Research

There is need therefore to also carry out more research in this area so as to establish how this area could be improved so as to wholly contribute to the provision of quality health care by;

- Finding out the effect of the design of management systems within an organisation on the quality of services being offered.
- Finding out the relationship between the AF and the operating Environment.
- The use of standard operating procedures and manuals within an organisation.

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APPENDICES

Appendix A

QUESTIONNAIRE

1. INTRODUCTION.

Good morning / Good afternoon to you.

I am carrying out a study on the contribution of the Accounting function towards the provision of Quality Health care. It is aimed at evaluating and analyzing how the Accounting function contributes to the provision of Quality Health Care in the Home Care department. Because of your unique experience and position in this sector, you have been selected to participate in the study. The information attained will be confidential and will be used for research purposes only.

You are therefore kindly requested to fill in the questions enlisted below as per the set instructions.

Name of the Interviewer…….. Date of the interview……../……/……

Thank you very much for your cooperation.

ELEANOR NAKIMULI LUTAKOME

SECTION 100: GENERAL INFORMATION.

This section is aimed at giving us a brief background about you. Please tick the correct coding category that best represents you.

No.	Question	ANSWERS.
Q101	What is your sex?	1. Male. 2. Female.
Q102	How old are you?	1. 20- 24 2. 25-29 3. 30-34 4. 35-39 5. 40-44 6. 45 and above
Q103	What is your religion?	1. Protestant 2. Catholic 3. Muslim 4. Others.
Q104	What is your highest level of Education?	1. Primary 2. Secondary (S1-S4) 3. A- Level (S5- S6) 4. Secondary/Vocational/ Institutional 5. None.

SECTION 200: EVALUATION OF THE ACCOUNTING FUNCTION.

The Accounts section is one of the support activities within the Home Care Department. The questions below are targeted towards this function and the answers are arranged in such a way that some will require you give a brief explanation of your response and the others will require you to tick the response that best suits the question asked about this function in relation to the provision of quality health Care.

The questions requiring responses are ranked as follows;

1. Strongly Agree	**2. Agree**	**3. I do not know**	**4. Strongly Disagree**	**5. Disagree**

Please tick the number that best suits your response and all responses are equally possible so it is your own judgment that is paramount.

QUESTION **RESPONSE**

		1	**2**	**3**	**4**	**5**
Q201	The following functions are performed well by the accounting. • Keeping records regarding finance. • Making reports to the donors. • Making payments and receiving cash on time.					
Q202	Transactions are frequently processed within the section so as to enable us know our economic achievements and failures.					
Q203	The transactions processed are transformed into financial statements but these relate to the past activities.					
Q204	Transaction processing has a minimal contribution towards the provision of quality health care.					
Q205	Financial statements produced within the organization are used for the following purposes:					

	• Fulfill the requirements of the Donor. • Solicit for funds. • Used internally by other managers to monitor their performance.					

QUESTION 300: EVALUATION OF THE MANAGEMENT ACCOUNTING FUNCTION.

The following questions relate to the management accounting function. They have been ranked as follows;

1. Strongly Agree	**2. Agree**	**3. I do not know**	**4. Strongly Disagree**	**5. Disagree**

Please tick the number that best suits your response and all responses are equally possible so it is your own judgment that is paramount.

QUESTION **RESPONSES**

		1	**2**	**3**	**4**	**5**
Q301	Internal financial reports are often used in health related policies by management in taking decisions related to the provision of quality health care.					

Q302	Budgets are used as a planning tool within the department right from the time of project inception to the end.					
Q303	While planning, costs and prices are analyzed in depth so as to come up with realistic budgets.					
Q304	Costing and pricing are given high priority in our department.					
Q305	Costing and pricing are relevant functions of the accounting section so as to improve the quality of care from the accounting section.					
Q306	We never get feed back about the reports that are generated from the accounting section.					
Q307	The Accounts section is always consulted when making decisions relating to the quality of care in the department.					
Q308	In cases where donor funding is not available, then continuity of care, patient satisfaction will be affected.					
Q309	There are instances where the availability of funds has practically affected the services being offered to patients.					
Q310	What is the major requirement of donors as far					

	as securing funds is concerned?					
Q311	We can receive Services without Donors.					
Q 312	Some of the internal policies and conditions are tied to donor funds before they are received by your organization.					

Please fill in the response that best suits the questions provided below.

Q313 In your own assessment how would you rate the performance of the Accounting function in your department?

_____

_____

_____

_____

_____

__

Q314 How is planning and budgeting used in your organization so as to achieve your set objectives?

_____

_____

_____

_____

_____

_____

Q315 If yes, how do they relate to the provision of Quality health care?

_____

_____

_____

_____

_____

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Q316 How would you think the conditions imposed on your department like patient targets, time frames and funding specific activities do affect the planning activities of your department?

_____

_____

_____

_____

_____

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Q317 How does this affect your provision of services?

_____

_____

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SECTION 400: EVALUATION OF QUALITY HEALTH CARE.

Quality Health care is regarded as the ability of the department to provide a holistic home based care package ac according to set standards, continuously and

consistently. The following questions relate to the provision of quality health care. The responses have been ranked as follows;

1. Strongly Agree	**2. Agree**	**3. I do not know**	**4. Strongly Disagree**	**5. Disagree**

Please tick the number that best suits your response and all responses are equally possible so it is your own judgment that is paramount.

QUESTION **RESPONSES**

		1	**2**	**3**	**4**	**5**
Q401	The provision of Quality health care is hindered by lack of resources.					
Q402	All members of the department have a vital role to play in the provision of quality health care.					
Q403	The care that is given to the patients is within the ability of the patients.					
Q404	When aiming at providing quality health care, the department endeavors to get the same or better results at lesser costs.					
Q405	The Accounting function has a role to play in providing the same or best results at lesser costs.					

Q406	Availability of drugs is a major contributor to effectiveness of care and should be part of quality care assessment.					
Q408	Patient satisfaction is the most relevant component of quality care that is most relevant to ensure adequate utilization of services.					
Q409	So as to provide quality health care, services should continuously be available.					
Q410	The Accounting function has a part to play in ensuring that services are continuously available.					

Please fill in your response in the space provided.

Q411 How has the accounting section contributed to the availability of services within the department? _____

_____

_____

_____

SECTION 500: DESIGN OF MANAGEMENT POLICIES AND PROCEDURES.

Policies and procedures are the general rules and series of steps that are followed while carrying out an activity; they are designed by top management and often drawn out in the operating manuals of an entity. The following questions relate to this variable. The responses have been ranked as follows;

1. Strongly Agree	**2. Agree**	**3. I do not know**	**4. Strongly Disagree**	**5. Disagree**

Please tick the number that best suits your response and all responses are equally possible so it is your own judgment that is paramount. Please tick the appropriate response.

QUESTION **RESPONSES**

		1	**2**	**3**	**4**	**5**
Q501	Our Department has a strong management team.					
Q502	Our Department has systems in place that accurately collect and organizes data for required reporting of program activities.					
Q503	Our department has well organized human resource					

	policies that can enable it to have enough staff that are competent for their respective jobs.					
Q504	The information system within the department can give reliable data about the quality of services offered.					
Q505	The flow of patients is a very critical factor towards patient satisfaction in our department.					
Q506	We frequently meet as a department to discuss issues pertaining to our policies and procedures so as to improve on our quality.					
Q507	There is a clinical information system in place which is centered on medical records.					
Q508	There is an internal audit function within our department which enables us to assess whether we using our funds effectively and efficiently.					
Q509	Evaluations got from the external financial audits are discussed within the department for improvement of our activities.					
Q510	The audit function helps us improve on our efficiency and effectiveness of care.					
Q511	Management always appraises staff so as to improve the quality of care given to our patients.					
Q512	All sections have operating policies and procedures in the section which are known and easily accessible within the department.					

THANK YOU VERY MUCH FOR THE TIME SPARED FOR US.

INTERVIEW GUIDE FOR THE CLIENTS/ FOCUS GROUP GUIDE

SECTION 200: EVALUATION OF THE ACCOUNTING FUNCTION

1. Can you please tell us what you think the Accounting section does in the Home Care Department?
2. Do you think this section has any role to play in the quality of care that you receive at the Clinic, yes or no?
3. Would you have any reasons for the answer that you have given in the question above?
4. What services have you sought directly from the Accounts section of the department?

SERVICE	**DURATION**
Getting a payment processed.	
Processing a receipt.	
Getting a stamp for a laboratory test.	
Accessing any information that you would require.	

5. Have you ever been given any information relating to the financial status of your organization, yes or no?
6. Did it make any meaning to you as regards your aim for attending the Clinic?
7. Would you think such information would be important for you to determine whether you are getting Quality Health Care?
8. Are you involved in the planning of your clinic for the future?
9. Where do funds for your treatment come from?
10. Do you think the source of funding has an effect on the quality of care that you receive?

11. How has this availability of donor funding contributed to the quality of care you receive?

SECTION 300: EVALUATION OF QUALITY HEALTH CARE

1. What services are always available at the clinic?
2. Please mention those that are not available and how often.
3. Can you tell how much it costs to get treated?
4. Is the care or services that you receive affordable to you as an individual?
5. Are you satisfied with the quality of care/services offered at the clinic?
6. Please explain or give reasons for the answer that you have given in the above question?
7. When you come to the clinic, are you sure that all the services that you require will always be available, yes or no?
8. Would you please give reasons for your answer for the question above?
9. When would you feel that you are satisfied with the services offered at the clinic?
10. Are you treated in the same way each time you attend the clinic?
11. Are all the services always available at the Clinic?
12. Do you think the Accounting Section has any part to play in the continuous provision of services, yes or no?
13. Would you please give reasons for your answer for the question above?

INTERVIEW GUIDE FOR KEY INFORMANTS

SECTION 200: EVALUATION OF THE ACCOUNTING FUNCTION

1. What role does the accounting section play in the provision of quality health care?
2. Can you briefly justify your answer?
3. How has planning and budgeting assisted the organization in providing Quality Health Care?
4. Is costing and pricing relevant in the provision of Quality Health Care?
5. How often do you get feed back about finance related information?
6. How often is Accounts consulted when making decisions related to the quality of care in the department?
7. Which areas do you feel this department should improve on so as to contribute more to the provision of quality health Care?
8. How important are donors towards the provision of quality health care?
9. Would you agree with the fact that if donor funding is not available, then continuity of care and patient satisfaction would be affected?
10. Could you justify your comment given above?
11. What would you think are some of the major requirement of Donors as far as accessing funds is concerned?
12. Do you feel clients can receive services at the Clinic without Donor funding?

SECTION 300: EVALUATION OF QUALITY HEALTH CARE

1. Do you think the Provision of Quality Health Care is hindered by lack of resources?
2. Is the care that is given to the patients in your organization within their ability?

3. When aiming at providing quality health care, does the organization endeavor to get the same or even better results at lesser costs?
4. What role does the accounting section play in providing the same or best results at what ever cost?
5. Has the Accounting function got any part to play in ensuring that services are continuously available?

SECTION 400: DESIGN OF MANAGEMENT POLICIES AND PROCEDURES

1. Does the department have systems in place that accurately collect and organize accounting data required for reporting of program activities?
2. Does the information received from this department of any use in making decisions about your department?
3. How frequently does the department meet so as to discuss issues pertaining to policies and procedures so that they can improve quality?
4. Do feel that the policies and procedures within the department are adequate to effectively and efficiently achieve your set goals?
5. Can you please justify your answer above?
6. Do these policies have any effect on the provision of quality health care?
7. Can you please justify your answer above?
8. Do you have any internal audit procedures in the department?
9. Can you please justify your answer above?
10. How would you access the systems below in your department?
11. How are policies developed within your department?

SYSTEM	COMMENTS
Personnel	

Financial	
Information	
Medical	
Infrastructure	
Welfare	
Equipment	

THANK YOU VERY MUCH FOR THE TIME SPARED FOR US.

Appendix B

1. DATA ANALYSIS FOR THE BENEFICIARIES.

COMPOSITION OF THE FOCUS GROUP DISCUSSIONS.

		Frequency	Percent
Valid	Ggaba	40	14.0
	Kibuli	78	27.4
	Luziira	42	14.7
	Nansana	60	21.1
	Nsambya	65	22.8
	Total	**285**	**100.0**

Beneficiaries responses	**Yes**	**No**	**Comments**
1. .What the Accounting section does in NHC			Finances; 1.lab test,

			2.Transport/Fuel for home-visits, 3.Workshops/trainings, 4.OVC school fees(P5-P7), 5. OI drugs
2. Does Accounting section have role to play in quality of care	100%	-	all services need financial resources for better service delivery and continuity financing all program activities in time, implementing all agreed budgets, Continuity of all program activities that improve the quality of life of the patient
3. What services sought directly from the Accounts section			Processing a receipt for service fee, Stamp for Lab tests
4. Have you ever bee given Information regarding financial status of NHC	-	100%	
5. Did you get any meaning in regards to the services you get	71.2%	28.8%	
6. Information got is important in the determination of quality Health care you receive	100%	-	

7. Are you involved in the future planning for your clinic	-	100%	
8. Do you know the source of funds for your treatment	-	100%	
9. Do you think source of funding has an effect on quality of care you receive	100%	-	
10. How has the availability of donor funding contributed to quality of care you receive			Free access to ARVs, medical treatment, labs and care, psychosocial support and health education/training emergency referrals to Clinic
11. What services are available at the clinic			Counseling, provision of ARVs, Labs, Nutritional support to children, Home visits, Educational support for some OVCs, Trainings and workshops, referrals to other providers
12. Are the services that you always require available at clinic	-	100%	Stopped nutritional support, lack of some OI drugs and lab tests like X-rays, TB stopped inpatient care, inadequate training

			OVC educational support is limited to a few clients no credit schemes for income generating activities, No drugs or tests for diabetes and cancer patients and X-rays no safe drinking water at facility
13. Is care or services you receive affordable to you as an individual	28.8%	71.2%	
14. Do you know how much it costs to be treated	71.2%	28.8%	
15. Are you satisfied with the quality of care at NHC	-	100%	
16. Are you treated the same way each time you attend clinic	42%	58%	
17. Are all services always available at Clinic	-	100%	
18. Does the accounting function have a role to play in continuity of services	100%	-	all services offered to continuity with quality require proper planning, coordination, budgeting and accountability provide funds for program activities in time to void late accountability, report delays of funds from

			donors and there effects to donors

Statistics

Age

N	Valid	285
	Missing	0
Mean		36.81
Median		37.00
Mode		40
Std. Deviation		8.28
Variance		68.56
Skewness		368
Std. Error of Skewness		44

Appendix C

2. COMPOSITION OF KEY INFORMANTS AND THEIR RESPECTIVE AGES.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	22	1	2.3	2.3	2.3
	27	1	2.3	2.3	4.5
	32	3	6.8	6.8	11.4
	33	3	6.8	6.8	18.2
	34	1	2.3	2.3	20.5
	36	2	4.5	4.5	25.0
	37	2	4.5	4.5	29.5
	38	2	4.5	4.5	34.1
	39	2	4.5	4.5	38.6
	40	4	9.1	9.1	47.7
	42	5	11.4	11.4	59.1
	43	2	4.5	4.5	63.6
	44	3	6.8	6.8	70.5
	46	4	9.1	9.1	79.5
	48	5	11.4	11.4	90.9
	50	1	2.3	2.3	93.2
	53	1	2.3	2.3	95.5
	58	1	2.3	2.3	97.7
	62	1	2.3	2.3	100.0
	Total	44	100.0	100.0	

Does Accounting section have role to play in quality of care

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	44	100.0	100.0	100.0

Justify the role of the Accounting section has in the provision of quality health care

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Finances; 1. lab tests, 2. Transport/Fuel for home-visits and home bed ridden emergencies, 3. Workshops/trainings, 4. OVC school fees(P5-P7), 5. OI drugs, 6. Volunteer allowances, 7. partly meet hospital bills for clients, 8. Budgeting and accountability	44	100.0	100.0	100.0

	of funds				

Does planning and budgeting have a role to play in provision of Quality health care?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	44	100.0	100.0	100.0

How has planning and budgeting assisted in the provision of Quality health care

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Helps financing program activities on time and their continuity to improve the quality of care though not comprehensive	44	100.0	100.0	100.0

Direct services sought at the Accounts section

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Getting a payment processed allowances, Processing a	44	100.0	100.0	100.0

	receipt service fee, Stamp for Lab tests, no access to financial information directly.				

Direct services sought at the Accounts section

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Getting a payment processed allowances, Processing a receipt service fee, Stamp for Lab tests, no access to financial information directly.	44	100.0	100.0	100.0

How often is Accounts section consulted when making decision of quality care?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	44	100.0	100.0	100.0

Areas of improvement in the contribution of quality of health care

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Increased involvement in Planning and budgeting, processing allowances on time,	44	100.0	100.0	100.0

	increased consultation with volunteers				

Did you get any meaning in regards to services you get

		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	Not relevant enough	44	100.0	100.0	100.0

Are you involved in the future planning for your clinic?

		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	No	44	100.0	100.0	100.0

Do you know the source of funds for your treatment?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	44	100.0	100.0	100.0

Do you think source of funding has an effect on quality of care you receive?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	44	100.0	100.0	100.0

How has the availability of donor funding contributed to quality of care you receive

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Free access to ARVs, medical treatment, labs and care, allowances, involvement in care and health education/training emergency referrals to Clinic, nutrition support for infants	44	100.0	100.0	100.0

What services are available at the clinic?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Counseling, provision of ARVs, Labs, Nutritional support to children, Home visits, Educational support for some OVCs, Trainings and workshops, referrals to other providers.	44	100.0	100.0	100.0

Are the services that you always require available at clinic?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	44	100.0	100.0	100.0

Reasons why for above question

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Stopped nutritional support, lack of some OI drugs and lab tests like x-rays, TB stopped inpatient care, inadequate training OVC educational support is limited to a few clients	44	100.0	100.0	100.0

Services not available at clinic

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No nutritional support for adults, no credit schemes for income generating activities, No drugs or tests for diabetes and cancer patients and X-rays safe drinking water at facility	1	2.3	2.3	2.3
	No nutritional support, no credit schemes for income generating activities, No drugs or tests for diabetes and cancer patients and X-rays safe drinking water at facility	43	97.7	97.7	100.0
	Total	**44**	**100.0**	**100.0**	

How much it costs to be treated

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	300,000 and above	44	100.0	100.0	100.0

Is care or services you receive affordable to you as an individual

	Frequency	Percent	Valid Percent	Cumulative Percent

Valid	Yes	44	100.0	100.0	100.0

Are you satisfied with the quality of care at NHC?

		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	No	44	100.0	100.0	100.0

Reasons why you are satisfied

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	stock outs for other drugs which not affordable, long waiting time to get drugs, allowances take 2 months to be paid, limited transport for bedridden clients, No nutritional support, no inpatient care	44	100.0	100.0	100.0

Satisfied with services you receive at Clinic

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	44	100.0	100.0	100.0

Are you treated the same way each time you attend clinic

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	44	100.0	100.0	100.0

Are all services always available at Clinic?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	44	100.0	100.0	100.0

Is the accounting function have a role to play in continuity of services

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	yes	44	100.0	100.0	100.0

Give reasons for your answer above.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Provide comprehensive coordination of funds for program activities in time to void late accountability. Mobilizing other donor opportunities available.	44	100.0	100.0	100.0

Weakness and challenges

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lack food and nutritional support, feedback communication is weak, inadequate sensitization of the program challenges, long waiting time to get drugs, emergency transportation for bedridden clients inadequate, legal services inefficient.	44	100.0	100.0	100.0

Recommendations of Volunteers

	Frequency	Percent	Valid Percent	Cumulative Percent

Valid	Social workers be facilitated to do their work, provide proper legal protection services, facilitate community/group meeting and send off package for volunteers and offer employment in program pay medical bills when admitted to Hospital	44	100.0	100.0	100.0

Statistics

Age

N	Valid	44
	Missing	0
Mean		41.20
Median		42.00
Mode		42(a)
Std. Deviation		7.611
Variance		57.934
Skewness		182
Std. Error of Skewness		357

a Multiple modes exist. The smallest value is shown

Appendix D

DATA ANNALYSIS FOR THE STAFF

FINANCIAL ACCOUNTING FUNCTION.			
Transaction processing n = 44	**Agree**	**Disagree**	**Don't know**
1. Keeping of records effective	73%	4.50%	22.50%
2. Making reports to donors.	66%	0	34%
3. Making payments and receipts on time.	52.3%	18.2%	29.5%
4. Transactions frequently processed to know economic achievements and failures.	43.2%	25.0%	31.90%
5.Transactions processed transformed into financial statements of past activities	43.2%	9.1%	47.7%
6.Transaction processing has minimal contribution to provision of quality of Health care	31.8%	41%	27.20%
Financial statements are used for n = 44			
1. Fulfilling Donor requirements	68%	2%	30%
2. Soliciting Funds	50%	9%	41%
3.Managers for tracking performance of project	50%	11%	39%
Average Totals	53%	13%	34%

MANAGEMENT ACCOUNTING FUNCTION			
Internal financial reporting and communication			
1. Reports used by management in decision making	61.40%	6.80%	31.80%
2. Feedback of financial related information	52.30%	20.40%	27.30%
3. Consultations with Accounts section during decision-making relating to quality of care	68.20%	13.60%	18.20%

Planning and budgeting n = 44			
1. Budgets used as planning tool	84.10%	2.30%	13.60%
2. Costs & Prices used in planning to make budgets	65.90%	6.80%	27.30%
Cost and Pricing n = 44			
1. Given High priority in provision of quality care	45.50%	13.60%	40.90%
2. Relevant functions in provision of quality care	65.90%	6.80%	27.30%
Average Totals	**63%**	**10%**	**27%**
Donor funding towards Quality Health care	**Agree**	**Disagree**	**Don't know**
1. lack of Donor funding affects quality of care	84.10%	0	15.90%
2. Availability of funds practically affect the services	81.80%	9.10%	9.10%
3. The major requirement of donors in securing funds is proper accountability of funds in time	34%	1%	65%
4. 4.Internal policies and conditions tied to donor funds	72.70%	6.80%	20.50%
5. 5.Donor conditions imposed affect planning activities	50%	9.10%	40.90%
average totals	**64.52%**	**5.20%**	**30.28%**

Technical Staff Competence	**Agree**	**Disagree**	**Don't Know**	**Comment**
1. NHC has a strong management team	50	25	25	Fair
2. Systems for data management	72.7	6.8	20.5	Competence
3. NHC has well organized HR policies	36.4	36.4	27.3	Incompetence
4. Reliable Information system about	61.4	20.5	18.2	Fair

quality of services offered				
5. Patients flow critical factor towards patient satisfaction	77.3	4.5	18.2	Competence
6. Frequently departmental review meetings to improve quality care	70.5	9.1	20.5	Competence
7. Availability of Clinical information	61.4	6.8	31.8	Fair
Internal Audit				
1. Audit function to improve efficiency and effectiveness of care	61.4	6.8	31.8	
2. Assessment of funds being used effectively and efficiently	38.6	13.64	47.7	
3. External financial audits to improve service delivery	50	15.9	34.1	Staff don't know about assessment of funds
4. Management always appraises staff	22.7	61.4	15.9	
5. All sections have operating policies and procedures	38.6	29.5	31.8	Unstipulated guidelines
Average Total	**53.4**	**19.7**	**26.9**	

APPENDIX E:

RESPONSES FROM BENEFICIARIES REGARDING QHC

Continuity of Care	**Agree**	**Disagree**	**Don't know**
6. Lack of funds affects provision of Quality Health Care	81.80%	6.80%	11.40%
7. All members of the department have a vital role to play in the provision of Quality Health Care	90.90%	2.30%	6.80%
8. To provide Quality Health Care; services should continuously be available	88.60%	2.30%	9.10%
9. Accounting function has apart to play in ensuring that services are continuously available.	77.30%	6.80%	15.90%
10. Care given to clients is in the ability of the clients	43.20%	43.20%	13.60%
Efficiency and Effectiveness of care			
6. Depart endeavors to get same or better results at lesser costs when providing Quality Health Care.	68.20%	20.50%	11.40%
7. Accounting function has a role to play in providing the same or best results at lesser costs.	75.00%	6.80%	18.20%
8. Availability of drugs is major contributor to effectiveness of Quality Health Care.	88.60%	2.30%	9.10%
Patient satisfaction			
1. Patient satisfaction is the major component of Quality Health Care and adequate utilization of services.	90.90%	2.30%	6.80%
2. Accounting function has contributed to availability of services by ensuring that the funds got are well	66%	0%	34%

accounted for optimally.				
Average Totals			**77.05%**	**9.33%**	**13.63%**

Other related questions to beneficiaries (responses n = 285)	**Yes**	**No**	**Comments**
1. How has the availability of donor funding contributed to quality of care you receive	N/A	N/A	Free access to ARVs, medical treatment, labs and care, psychosocial support and health education/training emergency referrals to Clinic
2. What services are available at the clinic	N/A	N/A	Counseling, provision of ARVs, Labs, Nutritional Support to Children, Home Visits, Educational Support for OVCs, Trainings and workshops, referrals to other providers.
3. Are the services that you always require available at clinic	-	100%	Stopped nutritional support, lack of some OI drugs and lab tests like X-rays, TB stopped inpatient care, inadequate training OVC educational support is limited to a few clients no credit schemes for income generating activities, No drugs or tests for diabetes and cancer patients and X-rays no

			safe drinking water at facility
4. Are all services always available at Clinic	-	100%	
5. Does the accounting function have a role to play in continuity of services	100%	-	All services offered to continuity with quality require proper planning, coordination, budgeting and accountability provide funds for program activities in time to void late accountability, report delays of funds from donors and there effects to donors. All these require the participation of the accounting function.
6. Weakness and challenges			Lack food and nutritional support, feedback communication is weak, inadequate sensitization of the program challenges, waiting time to get drugs is too long.
7. the accounting function have a role to play in continuity of services	100%	-	Provide comprehensive coordination of funds for program activities in time to void late accountability. mobilizing other donor opportunities available
8. Weakness and challenges	N/A	N/A	Lack food and nutritional support, feedback

			communication is weak, inadequate sensitization of the program challenges, long waiting time to get drugs, emergency transportation for bedridden clients inadequate, legal services inefficient
9. Recommendations of Volunteers	N/A	N/A	Social workers be facilitated to do their work, provide proper legal protection services, facilitate community/group meeting and send off package for volunteers and offer employment in program pay medical bills when admitted to Hospital