

Control and Management of Funds at the Health Service: Empirical Evidence from Ghana

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Abstract

The goal of the research is to evaluate the control and management of funds for the Ghana Health Service. The precise goals were to examine the relationship between budget practices and control and management of funds, to analyze the relationship between financial accountability and control and management of funds, and to assess whether the financial control system affects the control and management of funds. The survey method was used in an investigation a total of 100 employees from the Atua Government Hospital's population of 323 were used in the study. A panel data regression was used to analyze the questionnaire with a carefully constructed model. The result showed that budgetary practices have a substantial impact on the control and management of funds. This indicates that as improved financial procedures are implemented the amount of excellent healthcare given increases. The report also found that the Atua Government Hospital had high budgetary practices. It is advised that the administration of the Atua Government Hospital follow the proposed control measure standard matrix which will serve as a blueprint standard procedure to help the Atua hospital and other hospitals in Ghana to develop a budgeting accounting procedure in the areas of plans and budgets, Finally, it is recommended that the management of the Atua Government Hospital should develop a plan to review their financial management practices regularly to meet global standards.

Keywords: Management, Control, Fund, Hospital, Budget

Introduction

Every organization's success can be measured by how well it uses and maintains its fewer resources. Control as a management role cannot be disregarded when it comes to maximizing an organization's fewer resources. To get the most value out of the company's resources, management must manage the resources available to get the most value out of them. Sons described control as any action made by organizations, executives, or other stakeholders to mitigate risks and increase the likelihood of attaining stated goals and targets "They went on to say that management should plan, coordinate, and direct the execution of adequate activities to ensure that aims and objectives are met [1]. An efficient system of internal controls is critical to the success of any organization. Internal control is defined by the Committee of Sponsoring Organizations of the Tread way Commission [2]. "As a procedure done by a depart-

ment in a company, management, and other people meant to offer high confidence over the attainment of operational, regulatory, and guidelines and regulations". An inadequate control system might cause the business or institution to lose more money. As a result, to improve the planned business of the organization, a good control system concerning the institution's concept and philosophy must be implemented. These control systems are susceptible to modification to accommodate any changes in the firm's operations [3].

The expansion in Ghana's population has put a strain on the healthcare facilities available; as a result, the control system in place should guarantee that the resources available suit or give enough health care to the populace to enhance consistency. Payments made by individuals who are not insured by the NHIS are not properly accounted for; it has been brought to the public's at-

tention. Research on this issue is necessary to ensure effectiveness in the hospital's control systems about the control aspect of funding. Furthermore, the National Health Insurance Scheme (NHIS) was established to deliver available funds for health treatment. However, contact with certain Health Centre staff indicated that the health service has inflated the prices of pharmaceuticals on patients at the hospital due to repayment of money spent on patients and delayed payment of health workers: Field Survey (2021). The World Health Organization (WHO) defines healthcare delivery as a collection of health resources used to offer a sequence of treatments and health activities to address people's fundamental health requirements. Health service delivery is defined in the literature as physical and non-physical products and services provided to fulfill basic quality healthcare requirements and wants. The Atua Government Hospital was founded in 1928 and is one of Ghana's oldest hospitals; therefore, it is worth a look. On any given day, it covers over 253 localities and over 500 patients. As a result, the hospital's healthcare service is particularly sensitive, and operational flaws due to insufficient financial management methods might pose a serious threat to patients.

Literature Review

Management and funding of the healthcare system and healthcare delivery is largely determined by history, cultural habits, the experience of each country, economic situation, and therefore it is not a single mechanism that would represent the only adequate system suitable for all countries. Based on this argument, funding for healthcare is exclusively the responsibility of national governments [4]. Addo, research began with a look at the influence of financial responsibility and financial controls on healthcare delivery. The study took the form of a survey. The sample size at Akim Oda Government Hospital was 69 workers out of a total of 223 employees. The data was collected via a self-administered questionnaire. The purpose of the regression approach was investigated using statistical techniques by the author [5].

Financial management assists hospital managers in making smart financial and administrative decisions as well as determining the most cost-effective methods to spend money. The author's research focuses on the evaluations of financial management efficacy in hospitals by hospital supervisory personnel, with a concentration on university hospitals in Jordan. They used a quantitative approach and a cross-sectional design to achieve the study's objectives. The study included workers with supervisory duties as study participants, and it was conducted at teaching hospitals across Jordan. A questionnaire was developed to measure hospital financial management performance as judged by hospital executives. Jordan's university hospitals, according to the supervisory personnel, have good financial management [6]. According to Finan & Rejeski, health care has become more complex and specialized, a false dichotomy has emerged between public health specialists and health services administrators [7]. Health service administrators, particularly in the financially demanding secondary and tertiary care sectors, have a tendency to look inwards at the organization, whereas

public health experts have a tendency to look outwards at society and the health needs of the people [7]. The healthcare business, according to the author, is currently undergoing a challenging and dynamic era. In the field of financial-economic analyses, modern methodologies for assessing decision-making units are commonly used as an essential instrument for measuring the financial stability and performance of decision-making units [8].

The Ghana Public Health Sector has a three-tiered framework for managing health commodities. Suppliers, the Central Medical Store, the Regional Medical Store, Service Delivery Points, and the transportation system make up the supply chain. The Ghana Health Service's logistics structure is centralized, while the healthcare delivery system is decentralized. Logistics management is crucial in the healthcare system. This is because pharmaceuticals and health items are not always available at Central or Regional Medical Stores. As a result, the authors study's goal was to assess the logistics management system in order to increase its efficiency. The author uses a multi-case study approach to assess logistics management techniques, the causes of logistical insufficiency, and the Ghana Health Service logistics system's strengths and shortcomings [9]. Healthcare systems are designed to improve people's health. They accomplish this in a number of ways. Individual health care professionals and their patients are involved in some of these. Others are health-care personnel's efforts on behalf of populations [10].

Accounting provides a fair manner for decision-makers to budget for and analyze a company's financial performance, whereas financial management gives the theory, ideas, and tools needed to make better judgments [11]. The author's research focused at the link between public financial management (PFM) and health care delivery in low- and middle-income countries, with a focus on donor activities and impact in these areas. Both PFM reform and health service delivery have been hotly argued and investigated subjects in the development sector for a long time. On the other hand, the connection between them is still mostly unknown. Health and PFM policy networks have a history of debating on their own, with different sets of policy goals, recurrent subjects, and jargon [12]. Healthcare leaders at all levels must understand the fundamentals of finance and how to apply that knowledge to improve the institution's financial well-being in a healthcare setting where financial realities affect many, if not all, decisions [13]. The central government raised finances to address key public health challenges and launched the "Patriotic Health Campaign," which successfully reduced infectious disease mortality and considerably improved overall population health. The Chinese people's life expectancy at birth has increased from 35 years in 1949 to 67 years in 1980. The World Bank and the World Health Organization coined the term "China Model" to describe this strategy of maximizing health benefits while keeping costs low, which could be replicated in many developing countries [14].

Financial management necessitates the use of an information sys-

tem to carry out new and routine duties, as well as to send financial data to the board of directors and the CEO. With the help of this information system, which should be based on financial accounting and controlling system data, effective financial decision-making on a strategic and annual time scale may be performed. The author's goal was to investigate the most important variables to think about while establishing the role of financial management systems. To have a better grasp of financial control, its purpose, responsibilities, and instruments [15].

Management control systems (MCS) ethical problems are gaining traction among academics and politicians. The majority of the efforts were aimed at achieving their objectives. The author extends on their research by looking at how those objectives are achieved while adhering to the ethical concept of "no damage," or non-maleficence. They show this strategy by studying the impact of four MCS designs on job stress, which may be divided into four categories: dangers and difficulties. The results of a delayed survey questionnaire filled out by 471 management and employees from the United Kingdom and the United States back up presumptions and give the first insights into building MCS with a "zero harm" attitude. The findings of the authors highlight the importance of different disciplines in ethical conduct and may motivate more non-maleficence research on MCS [16].

A full theoretical and empirical analysis of the issue of contingency behavior in the institutional interaction between management control systems and work results in a situational viewpoint in the execution of good hospital governance, according to Mohammad Fakhruddin, is inadequate. The goal of the author's study was to see how environmental uncertainty, information technology, and hospital management control systems interact to affect hospital organizational performance. In causality study, survey research methodologies are used with an explanatory standpoint. Employees in the healthcare industry, both medical and non-medical, constitute the study's unit of analysis. The cross-section data collecting technique is saturation sampling in the temporal horizon. Path Analysis was used in this investigation, and 188 samples were gathered. Environmental uncertainty, information technology, and hospital management control systems all have a significant influence on the organization's performance, according to the findings; environmental uncertainty has a positive impact on the organization's performance [17]. The link between control and management has been studied by several academics. The conclusions of this study come from wealthy nations. In a developing nation like Ghana, there is little to no study on the control and management of finances in the health service, therefore the need to take up the task and investigate the control and management of funds in the Ghana health service Using Ghana as an example.

Theoretical Background and Hypothesis Development

The purpose of this section is to offer a solid theoretical foundation for the current study. This is because theory is so important in research. Although theory should ideally serve as a guide for research, the two are intricately intertwined and rely on one another

in order to make sense of events [18]. Furthermore, while research considerably contributes to a theory's explanatory power, a theoretical framework must be offered to be used to strengthen the research process in order to successfully widen or develop knowledge. Therefore, this section of the research looks at the several key concepts that explain the research. In this part, you will learn about the open system theory and the agency cost theory [19].

Open System Theory

A scientist named Ludwig von Bertalanffy established open system theory, which was immediately applicable in all domains. It defines a system as an assemblage or collection of elements whose interdependence is dictated by their relationships. However, as a system progresses from mechanical to biological and social, the interactions between its components are thought to become more complex and changeable [20]. Economic entities, including organizations, are viewed as open systems, or systems that are linked to the environment via various interactions, according to systems theory, which contains principles such as self-organizing systems and complex adaptive systems.

Having this in mind, the Ghanaian health system might be considered as a whole, with interconnected aspects. This system is made up of internal and external components. The healthcare system's financial management system is critical. This demonstrates how the financial management techniques of hospitals such as Atua Government Hospital may have an influence on the overall output of the health system. As a result, parts of financial management practice such as budgeting, financial responsibility, and financial control should strive to maximize characteristics defining core qualities of quality health care delivery in order to improve healthcare delivery quality [21]. When financial management procedures are structured in this way, it successfully provides financial space for the organization, smoothing out the qualities inside the company [22]. To put it another way, fiscally prudent procedures such as a budgeted system are not applied. The hospital's capacity to offer timely and high-quality healthcare would be jeopardized if these aforementioned traits did not receive the seamless attention they deserve. Financial planning, financial accountability, and financial management are critical aspects of good healthcare delivery at the Atua Government Hospital.

The input principle, which emphasizes the need for budgeting for effective organizational operations, is the emphasis of open system theory. This notion asserts that any organization's future actions must be modified by knowledge of actual results from previously planned activities in order to achieve its desired goals [23]. To put it another way, effective financial management procedures need the collection of both retrospective and prospective data from planning and measurement, as well as the presenting of actual results from planned and executed activities. As a result, the desire to be more controllable drives planning and budgeting [24]. Open system theory relates an organization's financial manageability to its internal and external environment, as seen in the previous discussion. As a result, in these settings, successful collaboration

among actors' functions as a motivation for achieving the organization's goals of providing high-quality healthcare. The open systems method has received appreciation for its potential application in "synthesizing and analyzing financial management and health care delivery." organizations think that understanding a system requires a continuous investigation of the factors that act on it [25].

Others, such as Cooperrider and Srivastava, advocate for an open-systems approach to assessing contemporary government entities, such as the Atua Government Hospital, which presently works in a fast changing social and economic environment [26]. Whatever financial tactics are utilized to keep the Atua Government Hospital running efficiently, the hospital's management must maintain their priorities clear when it comes to the hospital's cash [26]. How can these executives make the best decisions on how to use the hospital's limited resources effectively? The following hypothesis explains everything in detail.

Agency Cost Theory

According to Kallmuenzer, as reported by Al-Muhtaseb, agency expenditures are critical to financial management [27]. According to the agency cost theory, separating business ownership from management may produce problems since managers and shareholders' aims are at odds. An agency relationship exists because of the firm's owners delegating business decisions to the management. The agent may use the firm's resources for personal advantage instead of the goal for which they were hired [27]. The principal is the Ghanaian government, and the agent is the Atua Government Hospital's managers, or better yet, financial managers, when these theoretical assumptions are applied to the Atua Government Hospital. As a result, funds from the federal government, as well as other domestically created cash and grants, that were intended to lead the delivery of health care in the hospital's catchment area, may be redirected to support whatever the administrators see acceptable. The agent may misuse these funds, defeating the core aims or rendering such resources unusable. When a well-defined budgeting system is not complemented by strong internal control measures, this problem typically arises. If these financial management practices are not regularized and followed to, managers will transfer shareholder cash to seemingly pointless medical efforts. These poor financial management practices have the potential to drain funds and have a negative influence on healthcare quality. By encouraging agents to strive toward the same goals, proper financial management, on the other hand, would improve the quality of health care. Hospital executives, as well as prominent government officials and Ghanaians

Hypothesis Formulation

This part conceptualizes the study's theoretical analysis as well as the various thoughts that emerged from the theoretical and empirical research. Among the key subjects are financial management, budgetary execution, financial responsibility, financial control, and health care delivery. From the viewpoint of the Ghanaian health care, all of these proposals are being contested.

Fund Management and Healthcare Delivery

Fund management is defined as the efficient use of funds as well as a method of exhibiting and assessing a government's or private entity's financial condition through time. The funds of local government councils, he continues, are controlled by the council's senior executives. Fund management is the process of putting money to the best possible use [28]. In this study, financial management strategies are defined as the process of ensuring that financial resources are gathered utilized effectively, and efficiently in the delivery of health care. The administrator, accountants, finance officers, and other financial handlers oversee the hospital's financial management. The decisions these financial managers make concerning the funds they receive have an influence on the smooth administration of the hospital. The benefits of financial management approaches in different businesses, including the health sector, have long piqued the curiosity of researchers. Depending on the goals, researchers emphasize different aspects of financial management systems. Mbumbo et al, discuss their findings on financial management techniques in Australia, the United Kingdom, and the United States [29]. Their examination of financial management approaches includes accounting information systems, financing decisions, and investment decisions [29]. Financial management techniques in the health-care system, according to Ngo and Astudillo should include mechanisms specified by legislation or regulation for the administration of public funds through the system [30].

Financial Accountability and Healthcare Delivery

Financial accountability refers to a person's or an organization's responsibility to account for their activities, accept responsibility for them, and publicly report the outcomes. It also includes money and other entrusted assets management [31]. Various types of accountability relationships exist in all healthcare systems, with varying degrees of effectiveness. For example, health ministries, insurance agencies, public and private providers, legislatures, finance ministries, regulatory agencies, and service facility boards are all connected through networks of control, supervision, collaboration, and reporting. The fear of failure or not taking enough responsibility is a common trigger for transformation. As a result, accountability is at the forefront of today's healthcare system transformations. Globally, strengthened accountability is frequently promoted as a remedy to healthcare system faults. The essence of accountability is answerability; being accountable means having the responsibility to reply to questions concerning decisions and/or actions [32]. There are two kinds of accountability questions that might be asked. The first kind merely asks for information, which might include both financial and narrative descriptions of actions or outcomes.

This sort of inquiry, which denotes a one-way exchange of information from the responsible actor(s) to the supervisory actor, characterizes basic monitoring. The informing aspect of accountability in terms of democratic administration is transparency. The second form of query goes beyond giving facts and numbers to elicit explanations and justifications (reasons), in other words, it

inquires as to why something was done rather than merely what was done. Justification questions cover information transfer as well as conversation between the responsible and supervisory parties. Internally (for example, medical personnel reporting to their hierarchical superiors), between agencies (for example, facilities reporting to health insurance funds), and in more public settings (for example, parliamentary hearings where health ministers answer to legislators or community meetings where local health officials answer to residents) are all possible venues for this dialogue. It is assumed that the capacity to increase financial responsibility will enable effective money management and, as a result, impact the quality of health-care delivery.

Financial Budgeting and Healthcare Delivery

In every firm, budgeting is essential. Healthcare professionals and administrators who have little or no financial skills usually handle healthcare budgeting at the departmental level. Managers may be hired with considerable work experience and/or advanced education, or they may be promoted from the front lines after demonstrating a complete grasp of department tasks. Many healthcare executives who are assigned to entry-level management roles, however, lack formal or informal financial management training [33]. For the Atua Government Hospital to function successfully, financial management must have a fundamental grasp of where costs go into the budget. They should understand the difference between an operating and a capital budget. According to Oluase et al, the main "cost item" in a hospital's operational budget is staffing, and managers must understand how recruiting decisions effect the budget. Managers must assess the impact of overtime compensation, overstaffing, and employing agencies to replace people on their total operating budget, even though staffing is often a "fixed" expenditure that remains relatively constant [34]. For many units, materials are the second most expensive commodity after salary and bonuses. Understanding how to cost units and evaluate budgetary items can assist the department in sticking to its operating budget [34].

Most capital expenditure proposals, according to Bohn & Cleverley, should include six types of information: available alternatives, available resources, cost data, benefits data, historical performance, and risk projection [35]. Complete proposals with supporting facts and data are easier to examine and less likely to be rejected than incomplete or incorrect material. Furthermore, a precise cost analysis can help to avoid realized expenses being much greater than expected, which is a risky scenario to be in. Budgets are an element of the organization's strategic aim, as previously stated. Capital budget decisions that have been properly examined and accepted are frequently included into a company's strategic plan. The capital project's financing sources, estimated costs, and expected completion date are all listed in the strategic plan's specifications section. The anticipated cost of the project is generally given as an annual cost over the equipment's expected life [35].

Bohn & Cleverley, defined equivalent annual cost as the total of

a project's capital and operations expenses split evenly throughout the estimated life of the project [35]. Strategic plans are often developed for three to five years. Many factors, on the other hand, might have an influence on capital project planning. Reduced third-party payer rates, substantial cuts in cash or private insurance premiums, write-offs of higher-than-expected bad debt, unexpected increases in operating expenses, changes in practice, and revenue loss to competitors by providing lower-priced services are all factors that could harm capital projects [35]. Given the importance of budgeting to the effective functioning of organizations, such as hospitals like Atua Government Hospital, this study suggests a scale to measure the amount of financial management and, as a result, the influence on health care delivery.

Financial Control and Healthcare Delivery

Financial control include tracking and reporting on the allocation, distribution, and usage of financial resources using auditing, budgeting, and accounting techniques [36]. The literature on this subject focuses on ensuring that laws, rules, and regulations governing financial control and management are followed [8]. Financial control, he believes, is concerned with the responsibility of managers to account for the effectiveness of the resources over which they have control and authority, whereas accountability is concerned with the delegation of individuals or agencies to provide information and/or justification for their actions. This should be done with caution, with a focus on the interests of the organization and its stakeholders. According to Adua, Frimpong, Li, and Wang, financial control is a vital management function for proper accountability and should be maintained at all times [37]. Every company, according to Alsharari & Al-Shboul, confronts risks depending on a range of factors such as the products and services it offers, the market in which it operates, the sources of funding it gets, and the way it manages its resources [38]. Furthermore, the financial sector's innovative breakthroughs have increased need for sophisticated risk management and corporate governance. As a result, the implementation of good corporate financial management includes reviewing actions related to authorizations and reconciliations [38].

Research Methodology

This section focuses on the researcher's methodology for arriving at his conclusions. These approaches involve study design, data sources, population, sampling, research instrument, and data collecting sampling processes, data collection restrictions, and data analysis. The research is a descriptive survey that looked into how funds are managed and controlled at the Atua Government Hospital. Because it reported the scenario as it occurred, the research was descriptive. Surveys, according to, are based on direct contacts with individuals or a sample of individuals whose features, behavior, or views are important to a particular inquiry [39]. The study's design included employing a questionnaire and interview for administration and a questionnaire for patients to elicit the respondent's thoughts on the status of control and management of the fund at the Atua Government Hospital. Structured and unstruc-

tured interview schedules were used to interview accounting department employees.

The descriptive survey methodology was deemed suitable since it could generate important information to answer the research questions, even though the study did not call for the manipulation of individuals to answer the issue presented. Again, the descriptive survey was deemed acceptable because it would allow the researcher to receive a response from a wide group of people who would otherwise be difficult to find and whose participation would be difficult to secure. Furthermore, the study concluded that the descriptive survey methodology would be appropriate for the study since data acquired from numerous distinct units of analysis could be utilized to characterize those units, which could then be summed to reflect the population of the unit of analysis. Because of the survey methodology, the researcher was able to physically present the questionnaire to potential respondents, which allowed for more in-depth and follow-up questions, as well as clarification of any unclear topics.

Given the difficulty of descriptive survey design, such as the difficulty in getting respondents to answer questions thoughtfully and honestly, biases caused by exaggerations in eliciting answers, and the introduction of biases in measuring instruments, such as errors due to the use of questionnaires or interviews, the researcher believed that the descriptive survey design would elicit the reactions needed to answer the questions.

Research Instrument

The goal was to assist the researcher in gathering enough knowledge on the research issue. To gather replies from the respondent, the researcher employed a questionnaire. The questionnaires are the key data, and they are tailored to elicit information about Atua Government Hospital. The primary data consists of records that comprise a database on earlier reports that are pertinent to the current study. Journals, textbooks, and other pertinent materials are among them.

Table 1: Cronbach's Alpha

Variables	Number of research items	Source of research items	Cronbach's alpha
CMF	5 Items	Addo, 2018, [5]	0.786
FC	5 Items	Addo, 2018, [5]	0.812
BPC	5 Items	Addo, 2018, [5]	0.764
FA	5 Items	Addo, 2018, [5]	0.881

Cronbach's alpha (CA) should be kept between 0.40 and 0.70, according to Hair, while CA should be greater than 0.5, according to Chin. Table 3 demonstrates that all four constructions were successfully met, with standard values ranging from 0.764 to 0.881. The inference is that all of the values are greater than 0.7. As a result, this study satisfies the dependability criteria for all of the research's items.

Econometrics Model for the Study

$$CMF = \alpha_0 + \alpha_1 FC_i + \alpha_2 BPC_i + \alpha_3 FA_i + \epsilon_i$$

Where α is the constant

CMF denotes to control and management of funds

Bp is the budgetary practice

FA is the financial accountability

FC represents financial control

Control ϵ the error term

$\alpha_1, \alpha_2, \alpha_3$ are the coefficients for budgetary practice, financial accountability, and financial control. These coefficients would present the magnitude and direction of the relationship between each of these financial management practices and control and management of funds and form the basis for answering the research questions and the hypotheses. Following that, the study uses econometric model to examine objectives 1 to 3 and answer the research questions [5].

Results and Discussions

This section presented the results and applies these research approaches to the authors of the study topic. In this chapter, the data is also examined and compared to the literature (both the theoretical and empirical literature). The results are presented in tables. The findings are explained in terms of the many research topics. The results are also addressed, as well as the implications are drawn from them. The chapters are presented in the order shown below.

Profile of Respondents

Table 2: Analysis of Background Data

Background Information	Characteristics	Frequency	Percentages %
Gender	Male	64	64
	Female	36	36
Age	24-35	40	40
	36-40	39	39

	41 and above	21	21
Industrial Sector	Doctor	18	18
	General Nurse	25	25
	Financial Office	25	25
	Cashier	10	10
	Lab Technician	12	12
	Others	10	10
Work Experience	Below 1 year	8	8
	1-5 years	24	24
	6-10 years	25	25
	11-15 years	20	20
	16-20 years	11	11
	Above 20 years	12	12
Professional Qualification	Master's Degree	18	18
	Bachelor Degree	30	30
	Diploma	52	52
	Total	100	100

Table 2 shows that a total of 100 people answered the questionnaires that were sent to them. The fact that 64 percent of the respondents were people and 36 percent were females indicates that the respondents were overwhelmingly male. Table 2 shows that there is a significant discrepancy between male and female hospital employees. This may be seen because the difference is 28 percent. This indicates that the hospital's workforce is uneven in terms of gender, and when the data is analyzed using regression techniques, the assumption of normalcy must be met. The bulk of the respondents, according to Table 2, are between the ages of 24 and 35. 40 respondents, or 40% of all respondents, indicating that the respondents are mostly adults with more expertise in financial control and management, support this.

Table 2 shows that 18 of the staff members hold a Master's Degree, making for 18 percent of the total. Following that are those

with a bachelor's degree, who account for 30% of the total. On the other side, 18 of the employees appear to be doctors, while 25 appear to be general nurses. This is represented by 18% and 25% of the population, respectively. Similarly, 25 people work as financial officials, while 10 work as cashiers. This indicates that respondents know more about the hospital's financial control and management, as well as how the hospital's administration is conducted. The chart also shows that the majority of the responders (25 percent) had worked for the Atua Government Hospital for 6 to 10 years. Then some have worked for 1 to 5 years; 20 of the respondents (20%) have worked for 11 to 15 years, while just eight respondents (8%) have worked for less than a year with the hospital. However, 5 years of work experience will be sufficient to have sufficient knowledge of money control and management, and the results acquired from the responder will not be fictitious.

Analysis of Budget practices, control, and management of funds in hospitals

Table 3: Response rate on whether cash receipt accounted for

	Frequency	Percentage (%)
Yes	100	100
No	-	-
Total	100	100

From table 3, all the hundred (100) respondents responded positively to the question. It was gathered from the respondents that cash receipts are properly evidenced with duplicates of receipts issued, hence the distribution gave a 100% response.

Table 4: Those responsible for receiving cash are authorized

	Frequency	Percentage (%)
Yes	100	100
No	-	-
Total	100	100

Table 4 indicates that hundred (100) respondents presenting 100% answered that all staff responsible for receiving cash are authorized. They further explained that if the hospital is made up of many sections, which handle different cash operations, and since

one person cannot do the collection of cash paid by the patients, management had employed more personnel for the collection of cash payment at the various sections of the hospital. This implies that all those responsible for the collection of cash are authorized

Does the Government subsidize the operations of the hospital?

Table 5: The Government subsidizes Operations

	Frequency	Percentage (%)
Yes	90	90
No	10	10
Total	100	100

Table 5, shows ninety (90) respondents representing 90% agreed to the fact that the hospital operations are subsidized by the Government and thirty (10) respondents representing 10% disagreed with the fact that, the hospital has not received the government subsidies for quite some time. They also revealed that the hospital operates under three types of funds, that is, subsidies from the government, donors, and fees charge by the hospital for health services. However, they further explained that the government withholds funds received from the donors.

Is Cash Receipt Banked?

From Table 6, it is realized that 84% of those who responded yes agreed to the fact that, cash receipts are banked daily and disclosed that the hospital has a bank account with the GCB Bank, So many branch, and the 16% who answered no believe there is no banking of cash receipt.

Table 6: Responses on the banking of cash receipts

	Frequency	Percentage (%)
Yes	84	84
No	16	16
Total	100	100

Descriptive Analysis

Table 7 depicts the regression results for both the dependent and independent variables in this research. All variables in this study's mean, median, maximum, minimum, standard deviation, skewness, kurtosis, Jarque-Bera, probability sum, and sum-squared deviation are shown in the rows. The budgetary control practice has the greatest mean of 3.41, while financial accountability has the lowest mean of 3.01. This can be seen in the descriptive statistics table. The median merely indicates the midpoint of each of the five variables, whereas the maximum and minimum values indicate the greatest and low peaks in each variable. The standard deviation indicates how far each variable deviates from the sample mean.

standard deviation of 1.00. When examining the skewness values of diff values variables, it can be seen that all of the values are negatively skewed and that all of the results for the variables under discussion merrow to a normal skewness as all of the value's approach zero. This indicates that these variables' distributions are symmetric around their mean values. There will be a long-left tail skew with lower values than the sample mean if the skewness is negative. When the individual sample means and their Kurtosis values are compared, it can be seen that all of the values are platykurtic, suggesting that the distribution of these variables is lowery curved, showing that there are lower values than temple means. The management that the variables' graphical representations will have lower values than their sample means of 3.30, 3.09, 3.41, and 3.01, respectively.

Table 7 shows that budgetary control has the largest standard deviation of 1.129, while financial responsibility has the lowest

Table 7: Descriptive Statistics

Variables	N	Minimum	Maximum	Sum	Mean	Std. Dev.	Skewness	Kurtosis
CMF	100	1	5	330	3.30	1.030	-0.351	-0.411
FC	100	1	5	309	3.09	1.074	-0.432	-0.414
BPC	100	1	5	341	3.41	1.129	-0.395	-0.429
FA	100	1	5	301	3.01	1.000	-0.020	-0.227
Total	100							

Results of Pearson Correlation

Table 7 shows the Pearson correlation Metrix was adapted for the research to inspect the correction that exists among the selected variables under consideration. The correlation coefficient, which is mostly represented by r and has a range between $-1 \leq r \leq 1$ demonstrates the strength and weakness relationship among two variables. It can be observed in the table below that budgeting practice and fund control and management have a larger positive link. Fi-

ancial control, management, and control of finances also have a negative relationship. Even though this relationship is strong, the negative sign tells us that as funds available to hospital administrators decrease, we expect a more predominant use of the limited funds available. Moving on to the independent variables' correlations, it can be shown that financial accountability and financial control have a larger positive association.

Table 8: Pearson Correlation

Correlation					
		CMF	FC	BPC	FA
Pearson Correlation	CMF	1.000			
	FC1	0.195	1.000		
	BPC	0.406	0.119	1.000	
	FA	-0.013	0.253	0.041	1.000

Regression Results

To achieve the objective for this study, the following model estimation was contracted

$$CMF = \alpha_0 + \alpha_1 FC_i + \alpha_2 BPC_i + \alpha_3 FA_i + \varepsilon_i$$

$$CMF = 1.818 + 0.166 + 0.389 - 0.071$$

Where CMF is of the control management of funds in the Atua Government hospital, α_0 is the level of management and control that could exist at the Atua Government hospital irrespective the necessary the influence of the selected variables under consideration. $\alpha_1 FC_i$ Represent the financial accountability that could exist at the Atua Government Hospital, $\alpha_2 BPC_i$ correspond to the level of budgetary control practice that the Atua Government hospital ahead to, $\alpha_3 FA_i$ is the financial control practice that has been established by the Government hospital. ε_i covers every other factor that could influence management and control of funds at the Atua Government hospital that has not been captured by this model. Financial responsibility has a positive link with financial management and control, as seen in Table 13, and this relationship is significant at 5%. The beta value of 0.166 indicates that a 1% improvement

in financial responsibility at the Atua Government Hospital would result in a 16.6% rise in financial management and control at the Atua Government Hospital.

The association between budgetary control practice and money management and control is positive and significantly connected, with a significance level of 0.00 indicating that the relationship is only 1% significant. This might be interpreted as a 1% increase in budgetary control, implying a 38.9% rise in the degree of financial management and control at the Atua Government Hospital. There is a negative association between, as predicted by the correlation matrix. At 10%, this link is considerable, implying that a 1% change in financial responsibility will result in a 7% change in the degree of financial management and control at the Atua Government Hospital. Finally, this study developed the control measure standard matrix. This will serve as the guide for the management to know the level of control mechanism to follow and be able to check the management of funds at Atua Government Hospital. To be able to institute a proper control mechanism, the management of Atua Government hospital should follow the standard control mechanism that has been constructed by this research.

Table 9: Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.818	0.443	-	4.103	0.000		
	FC	0.159	0.092	0.166	1.739	0.085	0.924	1.082
	BPC	0.355	0.084	0.389	4.205	0.000	0.986	1.015
	FA	-0.073	0.098	-0.071	-0.746	0.458	0.936	1.069

Multi-collinearity Diagnostic

Standard multiple regression also implies there is not a problem with multi-collinearity. The findings may be inaccurate if this condition is broken. When the variables are strongly linked, this issue arises. To test this hypothesis, the study looks at the literature. A correlation value of 0.7 or higher between independent factors is thought to indicate an issue with multi-collinearity. Table

14 shows the outcomes of the multi-collinearity issue test. Table 10 shows that the greatest correlation coefficient is 0.67, which is lower than the 0.7 criteria. This means that there is no difficulty with multi-collinearity among independent variables. Government budget practice and financial control had a bivariate correlation value of 0.67.

Table 10: Multicollinearity Diagnostic

Model	Dimension	Variance Proportions			
		CMF	FC	BPC	FA
1	CMF	0.00	0.01	0.01	0.01
	FC	0.00	0.13	0.61	0.23
	BPC	0.00	0.35	0.00	0.49
	FA	0.09	0.11	0.38	0.27

Conclusions

Following the delivery of the study's primary findings, it is critical to draw firm conclusions based on those findings. These results are also based on the study's research goals. The following are the study's conclusions: In terms of the first objective, the study finds that budgetary practices have a substantial impact on the control and management of funds. This indicates that as improved financial procedures are implemented the amount of excellent healthcare given increases. The report also found that the Atua Government Hospital had high budgetary practices. The study derives the following findings from the study's second specific objective. According to the findings, the Atua Government Hospital is financially accountable. According to the findings, financial accountability has a direct impact on the quality of healthcare delivered. This link implies that weak financial accountability practices hurt the delivery of high-quality healthcare. The study shows that financial control has a major impact on the quality of healthcare services. It goes on to say that, the financial control part of the control management of funds at the Atua Government Hospital is lacking. This means that, in contrast to budgetary management and financial accountability, financial control is less effective than the former.

Recommendations

The following suggestions are provided based on the study's major findings and conclusions. The management of the Atua Government Hospital is encouraged to:

1. Develop a strategy to track the work progress and performance of all hospital employees, and cut the assessment period to half of what it is now.
2. The hospital's account handlers should improve their budgeting accounting procedures in the areas of plans and budgets, which must be clear in terms of their relationship to the hospital's priorities and available resources.
3. Make a strategy to examine their financial management processes regularly to ensure that they are up to international standards.
4. To satisfy the strength of budgeting procedures and financial accountability, managers should seek to strengthen their financial control [40].

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