

**EXPLORATION OF BUDGET, BUDGETARY CONTROL AND PERFORMANCE
OF PUBLIC HOSPITALS IN KWAZULU-NATAL, DURBAN**

By

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**A RESEARCH THESIS SUBMITTED IN FULL EXECUTION OF THE
REQUIREMENTS FOR THE AWARD OF THE MASTER OF ACCOUNTING
(MANAGEMENT ACCOUNTING) DEGREE, DURBAN UNIVERSITY OF
TECHNOLOGY**

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DECLARATION

I, Sinesipho Fada, hereby declare that this research thesis is work was originally prepared by myself and has never been submitted for a degree in any institution other than the Durban University of Technology for examination purposes.

I have not plagiarised the work of anyone else in completing this thesis, and have appropriately referenced the work of other people I have used.

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DEDICATION

This dissertation is dedicated to my sister Siphesihle Fada.

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ABBREVIATIONS

DoH - Department of Health

KZN - KwaZulu – Natal

OHSC - Office of Health Standards Compliance

RSA - Republic of South Africa

SPSS - Statistical Package for Social Sciences

ABSTRACT

Budgeting and budgetary controls are instruments of financial management that are critical for the accomplishment of objectives and goals of an organisation. Hospitals are amongst vital organisations in every country that citizens rely upon to attend to their different injuries, ailments and more especially in times of crisis such as during the recent corona virus pandemic. It is in this vein that this work set out to explore the budget, budgetary control, and performance of public hospitals in KwaZulu–Natal, Durban. Seven hospitals were the subject of the investigation. The research employed quantitative data collection. A sample of seventy employees from different hospitals participated in the study. Data analysis relied on NVIVO and Statistical Package for Social Sciences (SPSS). The investigation discovered that poor budget planning and a low-income generation base make it difficult for these hospitals to meet their obligations as health care institutions. It is suggested that subordinates are always planning.

Keywords: budgetary, budget, budgetary control, performance, public hospital

CHAPTER ONE

INTRODUCTION

1.0 Introduction

The intent of this initial section is to furnish background information that will help to identify the context that inspired the current probe. The probe itself seeks to explore the relationship between budget, budgetary control, and performance of selected public hospitals in the province of KwaZulu-Natal (KZN) in South Africa. It therefore becomes critical to first indicate the factors that brought about interest in the topic.

This will be followed by an outline of the research problem the investigation sought to resolve and the contribution to be made in addressing such a problem. There will then be a breakdown of the research aim, objectives, and research questions. The outline of the entire report will then be presented before concluding this introductory chapter.

1.1 Background to the Study

At the inception of the study, there had been numerous disturbing media reports on the poor performance of several hospitals in South Africa (*Timeslive*, 2019). Their poor performance was attributed to their handling of their budget and budget controls that was deemed to be below the expected levels (Anderson, 2016). Since public hospitals are by their nature financed by the state using taxpayers' contributions (Ataguba & Mgintyre, 2012), their poor performance caused by unacceptable handling of their budgets and budget controls are a major concern to citizens of the country. Moreover, hospitals are a critical part of any country as they serve and save lives of their citizens. The services rendered by hospitals could range from common ailments and injuries to pandemics, such as the corona virus of 2019 (COVID 19). It is however acknowledged that other challenges

facing hospitals have been made complicated by numerous adjustments in their healthcare techniques and health organisations in South Africa. For instance, the South African government is in the course of instituting the National Health Insurance (NHI) in the health system that is being piloted at several hospital districts across the country. All these changes and more have severely affected and impacted on how hospitals operate. The implemented changes equally require huge finances that should be budgeted for, controlled, and operationalized to ensure good performance of the health system through hospitals and clinics.

The *Times Live* (2019) reported that the health budget plan which improved from 8.5% to 10% between 2009 and 2012 was merely an increase of just 1.1% in the 2019 budgetary cycle. Yet, public hospitals cater for about 80% of the populace in South Africa Ataguba & Mgintyre (2012). Despite the low budget, some of these institutions face the challenges of meagre managing, underfunding and deteriorating substructure which compromises the health standards necessary for proper health care Anderson (2016). One of the best healthcare systems on the African continent is found in South Africa. However, the majority of this is paid for by private providers. In all provinces, state hospitals offer affordable care at the regular 40% subsidized rate. However, this is largely used by those who cannot afford private healthcare. South African private hospital treatment is comparable in quality and cost to that of many developed nations. You typically must pay for treatment up front and submit a claim for reimbursement to your insurance company if you have private insurance coverage for hospital care, as per the Healthcare System in South Africa (2022).

Hospitals are facing stricter administration and weight from therapeutic establishments on review of cost brought about by increments in restorative costs and medicinal administration. These costs consistently translate into extra difficulties for hospitals to operate efficiently. There's overwhelming affirmation that the thought of remedial organizations in South Africa has been subverted by distinctive object to that influence forebodingly on healthcare budget. This is an indication that numerous public hospitals do not understand the momentousness of exhibiting clear budgetary objectives that

preserve precisely depict their monetary predicament. The personnel in these hospitals appear not to comprehend the significance of utilizing budgetary reports to ensure good service delivery Khambule, Nomdo & Siswana (2018). For instance, the *Times Live* (2018) reports on an inspection finding conducted by an opposition political party known as the Democratic Alliance, across South Africa which established that there were eight critical points in which public hospitals were found lacking. Among these issues was the concern about what was noted at KZNs St Mary's and RK Khan Hospitals in which the KZN's Health Department had vacancies of 5,926 critical staff that had not been filled for over a year (*Times Live* 2018). This shortcoming on filling vacancies could be an indication of poor budget and budget control skills on the part of the managers employed to implement such services. It is therefore important to gain an understanding on how budget, budgetary control and performance of selected public hospitals is undertaken.

1.2 Research problem

There has been an increase of restorative carelessness claims against the division of wellbeing, prompting huge pay-outs which have negatively impacted on health budget. For example, in 2017 alone the Gauteng Health Department had to settle a whopping R18.6-billion in negligence claims followed by the Eastern Cape with a R16.7-billion bill and KwaZulu-Natal at the bottom with an over R9.2-billion claim (*Times Live*, 2018). All these huge amounts could have been better utilised by ensuring good governance which would have seen hospitals being well-equipped and well-staffed. The situation is worsened by the mismanagement of available budget which tends to be lost to corruption (Corruption Watch, 2013). While corruption reportedly also occurred at national level (40%) it was even worse at provincial government level (52%), with KZN being second highest at 16% during the Covid-19 pandemic (*Citizen*, 2020). The repeated mention of KZN points to a need for a study that will explore how budget and budget control are intertwined in ensuring good performance in the public hospitals in this province.

From the above, it emerges that the biggest challenge to the South African health system is financial constraints which have burdened the health system. As indicated by Young

(2016), open medical service offices exhibit a number of flaws such as lengthy wait times, bad social insurance conveyance, an old and inadequately maintained foundation, poor and ill-control and inadequate anticipation drills. Dunywa (2016) and the South African Clinical Affiliation (2015) concur that most offices had poor waste administration, absence of tidiness and destitute upkeep of grounds and clothing. In an examination by Nevhotalu (2016), patients and staff confirmed that a couple of divisions had an unsuitable physical condition (filthy toilets) for transport of esteem human administrations. In the same vein, Mokoena (2017) uncovered that there was the absence of material assets, hardware, and supplies and that the patients were along these lines referred various clinics for examinations or they had to wait until the machine was repaired.

The above-mentioned previous research points on several issues and shortages in government hospitals. These issues are an indication of budget, budgetary control, and performance concerns in government hospitals. The suggestion is that there could be a lack of spending plans which has contributed to wasteful distribution of funds and rampant corruption.

1.3 Aims and Objectives

The aim of this study is to investigate the exploration of budget, budgetary control, and performance of public hospitals in KwaZulu-Natal.

The objectives of this study are to:

- i. Understand the procedure followed for the formation of budgetary controls in public hospitals.
- ii. Examine the nature of budget and budgetary control that relates to performance in public hospitals in KZN.
- iii. Determine the relationship between the budget and budgetary controls and performance in KZN public hospitals.
- iv. Recommend best budgetary practices for public hospitals.

1.4 Research Questions

- i. What procedures do public hospitals follow in setting up their budgetary controls?
- ii. What is the nature of budget and budgetary control that relates to good Performance in public hospitals in KZN?
- iii. What is the relationship between the budget, budgetary controls and Performance in public hospitals?
- iv. What recommendations can be made on budgetary best practices for public Hospital?

1.5 Significance of the study

The preceding discussion indicates numerous challenges in the health system in the country. KZN is also identified as not being immune to these challenges. Hence, the investigation's outcome on exploration of budget, budgetary control, and performance of selected public hospitals around KZN could serve as an indicator of areas of weakness for future and current personnel responsible for the organisation of resources in public and private institutions. The developed knowledge domain could serve to highlight areas of change in the implementation of budget in KZN and in South Africa. Overall, the contributed knowledge could be particularly educational to employees who deal directly with budget and budget control matters in small and big organisations that are not only associated with government.

The outcomes of this exploration could be served as an aide for future and present management of resources utilising spending plans and budgetary control. The results of the study could help broaden their viewpoints on resource designation and control. Working staff of establishments and organisations, whether big or small, would likewise be educated on how they can work on their financial plans. This study sought to disclose variables that are liable for dysfunctional financial plan execution which have had many citizens disappointed about their health systems.

The study hopes to contribute to knowledge that relates to budget, budgetary controls

and performance in the civic health sector. The discoveries made have the potential to empower different researchers who might wish to additionally concentrate about budgetary controls and performance. It can likewise empower managers, government departments, financial organizations, and the accounting profession to create spending control approaches which would upgrade the performance of government hospitals as well as all forms of organisations in South Africa.

1.6 Scope of the study

There have been several adjustments in health, healthcare systems and health organizations in South Africa which has affected and impacted on how hospitals operate. KZN provincial department of health has equally suffered many challenges that have led to bad press and dissatisfaction with service delivery. Therefore, the KZN province is selected as the research focus area. The study focused on a few KZN public hospitals because of their poor budgeting usage which often results in disappointments for the public.

1.7 Limitations of the study

The academic level of examination under which this investigation was undertaken posed several shortcomings. The study was undertaken at master's degree level and, as such, could not delve deeply on the issues that were under investigation. The period and budget constraints on the part of the study made it difficult to, for example, conduct a national study across all provinces with many government hospitals. The government and private hospitals could have further compared. Data collection could have not relied only on respondents, but a further perusal of relevant documents would have strengthened this report had it been at doctoral level.

1.8 Organization of the thesis

The thesis is organized into the following chapters:

Chapter 1: Introduction and overview of the study

This chapter summarizes the significance of the study by outlining its background, problem statement, aim, objectives, and scope of the study and justification of the study.

Chapter 2: Literature review on overview of public hospitals in the KwaZulu – Natal province in South Africa

This chapter outlines the theoretical and conceptual framework that guides the study while reviewing important literature.

Chapter 3: Research Methodology

In this chapter, the research approach is covered. It provides details on the quantitative research paradigm, the research process, the sample, and the procedures for gathering and analysing data.

Chapter 4: Data analysis

In this chapter, the research study's findings are discussed. Along with the relevant literature, data from the questionnaires is analysed, interpreted, and presented.

Chapter 5: Discussion, conclusions, and recommendations

This is the final chapter of the study which concludes the study, as well as provides recommendations to public hospitals.

1.10 Conclusion

This chapter has provided the background information which inspired the reported investigation. The study was inspired by media reports and literature that pointed out challenges in the health system of the province and broadly in the country. The chapter has presented the significance of the study which has been identified as intended to improve service delivery for the public and empowering managers with critical skills for the budget, budget control and performance. The scope and limitations have been

explained in the above discussion. There was also an outline of the organisation of the whole thesis before this conclusion.

The next chapter presents literature review to provide the theoretical background that informed the study.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter contours the various works of other researchers that were found to be pertinent in this study. This study focuses on the public hospital budgeting procedure this includes the various budgets, advantages of budgeting difficulties relating to budgets the effects of budgeting and financial restrictions on. There is also a discussion of the theoretical framework espoused in this study.

The current research is planned to reveal elements that are liable for poor budgeting usage which often results in disappointments for the public. The study's literature review will discuss the control instruments required for budgeting effectively to improve performance. The examination on public hospitals will utilise a conceptual and a theoretical review with reference to past investigations to shape our better comprehension and with comprehensive details on the issue of budgeting.

2.1 Empirical Review

Nxumalo (2017) articulates that in South Africa the media and the general view of citizens about public hospitals has been unavoidably negative, and this has undermined the great work being done in public hospitals. To reverse these negative perceptions, the KZN Department of Health has presented the National Health Act 2004 (Act No. 61 of 2003) to demonstrate its commitment to the Health Frameworks Trust, as imposed by the Constitution, to take sensible administrative measures to accomplish access to medical services for all. Nxumalo (2017) further avers that public healthcare is confronted with a variety of challenges in in South Africa, such as, poor management of funds which leads to unacceptable standards of service delivery. This suggests that the finance practitioners need to do more work on budget related issues, such as budgetary control.

Mubina (2016) defines budgetary control as a process setting financial and performance goals with budgets, which they then use to assess their achievement in each, is a key component of effective management. To undertake this process, Mubina (2016) opines that managers tend to follow four stages. The first step requires the creation of a budget to serve as a guide for the operating budget. This is the stage at which a company carries out a necessary spending strategy. This is the stage at which a company implements a spending strategy that needs to be completed. The second step involves comparing the organization's performance to the allocated budget to ascertain whether everything is in order. Usually, the executives give a report for this assessment. The third stage of this process means working on the received report to either improve on weaknesses or maintain strengths. Lastly, at the end of the accounting period new plans are made for the next cycle (Mubina 2016).

Drury (2018) claims that the purpose of the financial spending plan is beyond any doubt that there's routinely sufficient money accessible to cover the level of events that are depicted in the various financial plans. A financial limit, according to Mubina (2016), is a detailed schedule of tasks for a future time frame. It is a gauge that is set up before the time it applies. It functions as a business indicator because it is updated based on how the company performed during the specified period. Budgetary control alludes to a system of bookkeeping and executive management whereby all operations and revenues are forecasted as far in advance as possible and compared to budget estimates as soon as the actual results are known. The term "budget control" therefore refers to the process of evaluating performance in relation to set financial targets, Mubina (2016).

The term budget was derived from the French word "bougette." which meant "pack," according to Kpedor's (2012) research on budgeting, budgetary control, and performance. In England, the word was utilised to portray the cowhide pack in which the chancellor of the ex-changer used to convey to the parliament the announcement of government needs and sources. After several contemplations of agreement, the

expenditure limit became the record in the packets that discuss government intentions expressed in monetary terms and submitted to legislators for approval.

2.2 Definition of terminologies

2.2.1 Budget – According to Mbabazize and Twesige (2014), a budget is a spending plan that expresses existing arrangements while considering historical background and forecasting them over a defined period. The focal point of numerous operations within organisations government entities. The budget is unveiled in front of the legislature in the parliament for approval before funds can be utilised to serve a population. It includes all the government's financial resources, operations, which can form the basis for the economy's future planning your finances. A particular year or budget cycle's months or quarters could be divided into by Ouassini's (2018) budgeting estimates.

Financial plans, according to Application of Management Accounting Techniques (2016), are operational terms that are dependent on fundamental objectives that have been established. Planning, coordinating, and controlling the administrative duties are tasks they help management with. Burger (2012) asserts that annual expenditure plans make ensuring that organizational standards are upheld. According to Schick (2013), a budget is a quantifiable description of an itinerary for an anticipated interval. It presents in quantifiable terms a well-defined plan for a professional organization, team, activity or event. It is to organize and manage the achievement of goals and objectives. The budget aids as a basis contrary to which the association's actual presentation can be measured and predicted. A budget is characterized as "a money related or subjective declaration established and accepted before a specified timeframe for the point of getting at a stated objective money coming in, going out, and how it's employed capital are conceivable" by the Chartered Institute of Management (CIMA, 2014). Moreover, it was characterized as "the formation of investing plans correlating with the commitments of chiefs to the necessities of a technique and the steady relationships of honest to goodness with foreordained results, either to be gotten by person movement, intents of that course of action or to grant a preface to its adjustment."

According to Suharman (2011), creating an efficient budget give executive's information on how well a company is performing, including information on how well its pay targets, expected levels, and operational controls are meeting expectations. Effective budgeting can and should boost revenue, cut excessive spending, and improve understanding of the drastic measures that might be required to launch new company divisions. To do this, Viscione (2014) urged management to set reasonable income and expenditure targets, increase the likelihood that targets will be met and formulate and evaluate options when problems arise urged to create a setup substructure that provides time and opportunity for.

2.2.2 Budgetary control – Budgetary control is fundamental to the administration of each organization, agreeing to Adan (2012) and Drury (2018). Budgets appear the monetary plans that coordinate an organization's exercises, which clarifies why. Houlton (2012) characterized budgetary control as the premise of destinations correlating to managers' duties to the necessities of a methodology and steady association of comes about with expecting result to attain by person action the objective of that approach on to legitimize its rectification.

Budgetary control is the most excellent strategy for comparing genuine results with arranged results and itemizing on collections, conforming to the Chartered Institute of Management Accountants (2014). Budgeting makes it simpler to arrange and oversee the operations of a company. Budgetary control techniques, concurring to Otieno (2019), incorporate nonstop organizing frameworks that give data on genuine anticipated comes about in comparison to arranged utilizations in any commerce. Financial control has become essential in businesses thanks to the development of efficient administrative controls. Budgets are also essential for monitoring, planning, and managing any available funding for any endeavour, Otieno (2019). How these materials utilize their spending plans determines the degree to which budgetary control influences the money related operations of affiliations, Dunk (2011).

According to Collis and Hussey (2013), budgetary control is the method through which monetary control is built up by directors making budgets for incomes and costs for each errand the organization is working on amid a bookkeeping period. To ensure the target is met or to provide a foundation for its adjustment, it comprises comparing actual performance to the budget. A budget, according to Egbunike (2014), is a wide-ranging, well-thought-out corporate strategy that is expressed in monetary terms. The budgetary processes relate elements of expenses and revenues to daily performance. Through the processes, management obtains data to enable decision-making in accordance with factual and planned performance. This permits the compelling use of resources, precise evaluation of predetermined criteria, and development of order, direction, and discipline. Budgetary control, concurring to Sanjay (2022), is the method of creating budgets for the long run period, contrasting the benchmarks of the budget to genuine execution, recognizing the reasons for execution errors, and putting remedial activities into place:

2.2.2.1 Prepare Budgets

The budget must first be prepared. This budget is a collection of financial objectives set by the management. For example, a year's aim could be to boost sales by 12%. Alternatively, the goal could be to reduce labour costs by 5% in a particular year.

2.2.2.2 Compare with Actuals

In light of budgetary norms and performance, management evaluates operational outcomes. Calculating the revenue's variance from the budget and how closely real revenue adheres to it are the two main goals. For instance, the business might find that while the 12% increase in sales was budgeted goal, actual sales rose only by 7%.

2.2.2.3 Corrective Actions

Third, the business investigates the reasons for the disparity between expected and actual performance and implements remedial measures. For instance, the company might find out that a staffing shortage in the sales department prevented sales from rising by 12%. The company implements corrective action to improve the performance of underperforming activities. To achieve the necessary rise in revenue, the corporation may elect to grow its personnel by a particular proportion.

The current study is premised on the above definitions and accepts that budgetary control is a technique that compares income and expenditures to an establishment's budget to ensure that the plans are being fulfilled. Every organization has a budget which ought to be adjusted from time to time to account for spending and changes in revenue. Budgetary control essentially compares actual results to the budget. If inconsistencies are discovered, key players have two options. They can either manage the company's budget or adjust initial budgets. Budgetary control aids in the coordination and organization of the business's financial activities.

The primary priorities of budgetary control include preparing revenues and expenses to maximize profitability, including budget preparation recommendations from all of the management ranks, and guiding management decisions when unexpected occurrences have an impact on the budget. Effective management requires advance planning, tight controls, resource allocation, and constant monitoring of spending.

Budgetary control is the method of planning a company's anticipated activities and directing operations to help the organization achieve its goals. A company's predicted income and expenses are gathered through systems that budgetary control helps set up. Additionally, budgets aid in the coordination and communication of these plans among different management levels. Kariuki (2010).

Budget variation occurs when there is a discrepancy between the amount that was spent or earned and the matching budgeted (forecast) amount Garisson (2013). Positive and negative variations can be added to this to further categorize it. When it comes to revenue items, the budget variance is beneficial if real revenue exceeds anticipated revenue; nevertheless, it is unfavourable when actual revenue is lower than the budgeted amount. When it comes to cost items, an unfavourable variation is one that causes operating income to fall short of the projected amount whereas a favourable variance causes operating income to rise.

2.2.3 Performance – The fundamental thought behind this sort of planning framework is the method whereby an organization establishes the parameters inside which programs, speculations and acquisitions are going to be realised. This frequently requires the assessment of measurable prove to decide on progress towards the realisation of organizational targets. An appropriate planning and budgetary control framework enable establishments to improve their administrative frames of mind and exposes across the association and provides the association with pertinent facts to address the challenges posed (Ikavalko *et al.*, 2010). Siemiatycki (2016) expressed that, having well performing executives encourages an association to expand efficiency through recognizing superior workers and persuading them to work diligently. This in turn guarantees that every single corporate action and undertakings are all facilitated towards accomplishing the set destinations and objectives.

2.3 Budgeting Methods Used in Hospitals

Griffin (2011) advised that various types of budgets can be readied. The most well-known ones utilized by hospitals are the Line-item budget and Program budget.

2.3.1 Line-Item Budgets

The conventional configuration for financial plans in non-benefit associations is alluded to as detail spending plans. A detailed financial plan is one in which the consumptions are revealed in broad detail, yet the exercises being grasped are given little thought. At the end of the day, a detail planning shows the idea of the spending without providing the reason (Drury, 2018).

The sums in this kind of spending plan are every now and again settled based on verifiable budgets that have been balanced for foreseen changes in expenses and movement stages. At the point when they are contrasted, and the authentic expenses calculated, detail spending plans give a premise to looking at whether the approved budgeted expenditure has been surpassed or in the case of under spending has happened. The information for the present year and for the earlier year is incorporated to

show how the proposed financial plan shifts from the present spending designs. However, such detail spending plan neglects to recognize the expenses of goings-on and the programs to be actualized. Furthermore, consistence with detail spending plan gives no confirmation that assets are utilized astutely, viably, or effectively in financing the different activities in non-turnover association. Planning, programming budgeting systems (PPBS), are envisioned to overawe these insufficiencies.

Line-item budgeting, in which the budget information is organized in accordance with the types of expenses or costs categories, has reportedly been the norm in many countries, according to Dheepa, Helene, and Karin (2016). In terms of wellbeing, the majority of these are focused on personnel, supply (operating costs), and capital expenditures/equipment, all of which can be thought of as inputs for wellbeing systems. To pay input expenses, suppliers receive a specific sum for a specified period (e.g., work force, arrangements, and utilities). The presence of numerous line items may help the assembly maintain control, but because their use must adhere to precisely defined budget limits, they offer limited flexibility for operationalizing and supervising health stores. Line-item budgeting has been a significant barrier to a number of nations.

2.3.2 Departmental Budgets

For cost control, the immediate work financial plan, materials utilization spending plan and processing plan overhead are joined into independent departmental financial plans. These spending plans are ordinarily separated into twelve separate months to month financial plans, and the real month-to-month consumption is contrasted and the planned sums for all the required items (Smith, 2016). This correlation is utilized for deciding how successful administrators are capable to maintain control within their departments.

2.3.3 Capital budgeting

In medical care is the most common way of distributing financing to the acquisition of strong merchandise, like beds, hardware, or upgrades to structures or framework. Garisson (2013) characterizes capital budgeting as a kind of venture dynamic that directors use to design significant costs on projects with long haul repercussions. It gives data on the extended expenses for new structures, equipment, merchandise, and other long-term investments. The whole capital budgeting process involves various advances, including the making of venture project proposition that are predictable with the company's essential targets, assessment of the after-charge gradual working incomes for the speculation projects, assessment of the task steady incomes, determination of undertakings considering a worth boosting acknowledgment rule, progressing re-examination of carried out speculation undertakings, and post reviews for finished projects. Transient financial plans are likewise used to guide everyday activities notwithstanding long haul spending plans. Budgeting for the present moment (functional) frames the transient securing and usage of monetary and different assets.

While contrasting a working financial plan with a capital spending plan, it's essential to take note of that while the two are discrete, each impacts the other. Capital ventures, like new offices or refreshed innovation, can influence future staffing and working expenses. Financing for those buys, in any case, may have to come from the working spending plan. While arranging medical clinic financial plans, pioneers should adjust the impacts of the two financial plans, Sanjay (2022).

2.3.4 Programme based – budgeting.

It is a financial strategy set up specifically for a project or program. This type of budget includes expenses and incomes related to a single specific task. There are no additional tasks' revenues or expenses incorporated into this venture, Sanjay (2022). Sanjay (2022) goes on to say that program budgeting structure is now an important component of every firm. It establishes the foundation for properly allocating an organization's resources to a task. It outlines duties and makes the productivity of the association clear. It helps to separate the activities for different subprograms for a certain enterprise. According to

Kraan (2013), from the perspective of health financing, program-based budgeting presents options. The introduction of programmatic classifications should at least aid the health sector in reform, indeed in case the potential for change is apparent in terms of advancements in monetary organization and responsibility. Health program-based budgeting: Possibilities for better coordinated, effective, as well as accountable expense:

2.3.4.1 Establishing a connection between budget and expenditure priorities.

Making a budget may give budgetary motivations to designate assets in understanding with the needs of the wellbeing segment. When budgets are given based on authoritative units (such as office X, healing centre Y, or institution Z) or inputs, it may well be troublesome to relate investing and arrangement destinations (such as pay rates, travel, and office supplies). When budgets are made utilizing "pools of assets" (i.e., budgetary programmes), the association between investing and approach objectives need to be more apparent; given, be that as it may, that these programs are well-defined, connected to arrangement needs, and don't advance part the economy. The improvement of budgetary programs for the wellbeing industry too gives the opportunity to reassess budget assignments considering broader sectorial needs and to diminish fracture and covers brought on by itemized investing on ventures.

2.3.4.2 Facilitating strategic buying.

Budgeting practices have a direct impact on a purchaser's capacity to transition from passive to more strategic purchasing (i.e., an agent with the power to "buy" health care). Line-item budgeting at the ministry level has been followed by facility-level line-item payments and reporting in several countries. Despite endeavours by a few nations to maintain a strategic distance from line-item budgeting by actualizing elective strategies at the service level, offices are still paid for and detailed on utilizing inputs. A supplier must have the adaptability to reallocate assets over lines (individuals, hardware), accepting that money related administration capabilities are input, to provide the desired administrations and to report utilizing realized outputs (such as benefit utilization) instead of predefined inputs. Programs that arrange and apportion stores based on results (such

as giving get to high-quality restorative treatments) may, in case viably actualized, give the buyer with a bigger extend of instalment alternatives and, eventually, motivating forces for moved forward effectiveness.

2.3.4.3 Supporting sector performance accountability.

The sector is held accountable for accomplishing specific sector objectives by centring the health budget on programs rather than on the use of provided inputs. Nations have executed execution checking systems as a portion of program budgeting changes, and in case well characterized (i.e., have the proper pointers, at the proper level, and are followed within the right way), these systems can help in observing and assessing division execution in agreement with the predefined objectives or yields. Execution data ought to eventually be utilized to educate future budgetary choices and minimize partiality against authentic asset conveyance patterns, to make strategic purchasing practicable, to enhance accountability for sector performance, and to reinforce the relationships between budget allocations and sector priorities in three different ways.

2.3.5 Beyond Budgeting

Bogsnes (2016) describes beyond budgeting as a mode of thinking that involves gradually and consciously altering executive and authority procedures to become leaner and more human.

Beyond budgeting is referred to as a certain way of thinking and set of actions by Morlidge and Player (2010). Furthermore, they claim that because there is lively conversation about both "what it is" and "how to go about it" inside the past planning network, beyond budgeting can be misunderstood for the work of newcomers. However, in their opinion, this is a sign of intellectual progress and wellbeing (Morlidge and Player, 2010). Past planning typically entails a continuous transition away from the established order and control and toward a more capable and adaptable administrative model. Additionally, it aims to free people from the burdens of oppressive administration and rigid control structures by arming them with knowledge and enhancing their capacity for critical thought, reflection, learning, and improvement (Beyond Budgeting, 2018).

2.3.6 Performance Budgeting

As per Hayes (2021), a performance budget shows the resources invested and the accomplishments of administrations for each element of an organisation. It is meant to distinguish between diverse executions by using relative ranking based on the achievement of the goals for the given outcomes. Government entities and organizations typically use this type of financial plan to demonstrate the correlation amongst citizen reserves and the outcomes of amenities provided by administrative, state, or regional legislators. Performance budgeting, a conceptualization from the mid-1900s was first genuine effort to address key weaknesses of conventional detail planning, by characterizing consumptions as per exercises (Moeti, 2014).

Hayes (2021) further explains that the selection cycle for fiscal planning process revolves around the returns, or outcomes, of administrations. As a result, the percentage of assets and assets depends on unambiguous goals decided by spending plan boards of trustees and organizational heads of organizations. For instance, in schools, teachers may receive bonuses or promotions based on the cumulative grades of their students, which should demonstrate a significant degree of skill and viability (albeit this may not generally be the situation.) Execution spending plans, as the hypothesis goes, are intended to rouse representatives, improving their obligation to creating positive outcomes Budgeting presents an opportunity for establishing goals and performance criteria, according to Hope (2013) study in the United States defining objectives and principles of execution. Essentially all components of money are ensnared in Planning. Budgeting is affiliated to costing, execution estimation and disbursement. Mohammed et al (2015) analysed what monetary control can mean for performance.

2.4 Colossal endeavours have been devoted to make strides the quality of healthcare conveyance in South Africa since the 1994 polls, notwithstanding the public has raised several concerns about it. Among the many issues discussed in this article are the following seven: Increased litigation because of preventable mistakes, a scarcity of

medical resources, adverse incidents, inadequate infection control and hygiene measures, and inadequate record-keeping:

2.4.1 Increased litigation because of preventable mistakes

There has been an increment in health inattentiveness activities recorded in contradiction of the Department of Health, coming about in an enormous pay-out that put extra strain on the health budget.

The nature of the restriction is that medical negligence activity in our country is increasing at an alarming rate, which is inconsistent with commonly known patterns of clumsiness or malpractice,' said Health Minister Dr Aaron Motsoaledi at a croaker -lawful top in Pretoria (09- 10 March 2015), Kollapen etal (2017).

The South African Nursing Council furthermore reports a proliferation in cases of misconduct against nurses, suggesting that both case and family rights are breached (National Department of Health 2013). Kukreja, Dodwad, and Kukreja (2012) further confirmed the frequency of medical dereliction assertions in health care communities, although no scientific studies have yet been conducted on care communities in South Africa.

2.4.2 A scarcity of medical resources and equipment

TimesLIVE (June 14, 2018) detailed concerns from a few individuals of the public about under-equipped hospitals causing critical delays in emergency surgery. Work backlogs cause longer delays for some patients awaiting treatment. Affected Cancer Patients Shortages of oncologists and equipment, as well as long waiting lists for surgeries and diagnoses, are also due to equipment shortages. Patients can be exposed to long wait times for medical procedures, according to reports. Complications or death onset; public hospitals becoming 'death traps for the poor', according to report TimesLIVE (2018). Study of Mokoena (2017) clarified the need for substance reserves; Apparatus and supplies (e.g., glucometers to screen blood glucose levels and needles for lumbar punctures when testing or diagnosing meningitis) protract the patient's healing centre

remain. Members too detailed that the checking hardware was not in working arrange, coming about in patients having to be alluded to other healing centres for assessment or holding up for the gear to be repaired, coming about in delays in conclusion and treatment, said Mokoena (2017). Manyisa and Van Aswegen (2017) detailed that a deficiency of regulatory offices and qualified experts influences the attribute of care given in wellbeing provisions.

2.4.3 Adverse incidents

It was also claimed that patients who were denied access to medical care or who were kept out of public health institutions experienced problems and, in some cases, died as a result. On Sunday, March 8, 2015, Grandstand covered a story about the family of a 35-year-old lady who claimed that employees at KwaZulu-Natal Tertiary Hospital had discharged her despite the fact that she was very ill. After being turned away from three separate hospitals in one of Cape Town's municipalities, Kama (2017) described how her one-year-old kid died on her grandmother's back. In a different occurrence in the same neighbourhood, a teenage female gave birth on the sidewalk outside a medical provision after being refused admittance, according to Kama (2017).

2.4.4 Inadequate infection control and hygiene measures

Young (2016), pointed out that sanitation facilities encounter various problems, including prolonged queues, limited healthcare access, outdated infrastructure, and inadequate disease control measures. In proportion to Dunjwa (2016) and the South African Medical Association (2015), the preponderance of the amenities had issues such as impoverished discarded disposal, a dearth of hygiene, and impoverished premises and equipment conservation. Patients and staff were confirmed by Nevhutalu (2016). Some departments' physical environments (such as filthy restrooms) made it impossible to provide quality care.

2.4.5 Inadequate record-keeping

According to Kama (2017), incomplete documentation causes inconvenience to patients. When patient records are lost or misplaced, healthcare workers make patients wait

instead of informing them, Kama (2017). In the worst case, patient history is lost, which can lead to further complications such as misdiagnosis and death, Kama (2017). The Pietermaritzburg Supreme Court (9 April 2015) ordered the KwaZulu-Natal District Hospital to review the medical records of a patient who gave birth to twins at the hospital in July 2006. She was ordered to create a lawyer claiming that one of the twins had died and that the surviving twin was suffering from cerebral palsy as a result of hospital negligence, Regchand (2015).

This study sought to demonstrate real-world challenges affecting healthcare quality as well as government strategies for improving healthcare quality.

2.5 Theory of Budgetary Control

The theory elucidates the affiliation that occurs between monetary execution and monetary control processes. The monetary control process, according to Chimbiro (2018), is used for use and income distribution. Appropriate planning assists organizations in avoiding asset misuse and ensuring that the administrations conveyed, and the outcomes meet the set objectives. According to Otieno (2019), adequate monetary control ensures that asset allocation is done impartially and straightforwardly. Henttu-Aho (2018) also specifies that when an organization has an adequate number of monetary controls, fluctuations are easily recognized and alleviated. However, when the firm's subsidizing is lower, it must look for alternative methods of financing its activities, for example, charge rebuilding or acquiring from banks.

According to the Institute of Cost and Management Accountants (CIMA 2014), monetary control includes making spending plans related to the directors' obligations and the necessities of a precise strategy, Otieno (2019). Currency governance processes also include predictable similarities between planned and real outcomes to achieve overall strategic objectives, Chimbiro (2018). Control comprises of a contrast of principles and genuine exhibits. The examination is used to determine the options to be made based on the results of previous tasks. Henttu-Aho (2018) observed that monetary control prompts pioneers to consider what lies ahead. The directors are committed to developing plans to

achieve the normal goals of each office. A superior monetary control process makes the selection of assets more open because it makes it possible to have healing activities to reduce differences in financial plans, Chimbiro, (2018). As a result, the planning control hypothesis is critical in providing a foundation for an evaluation on the grounds that the actual exhibition is compared to the anticipated presentation.

2.6 Process of budgeting within hospitals

The strategy utilized by a company or individual to form and keep up monetary courses of action is called the budget process. In expansive organizations the budgetary plan process is customarily performed by directors who frequently get anticipated investing necessities and concepts from their staff. A decent planning process connects with the people who are answerable for sticking to the spending plan and carrying out the organization's targets in making the financial plan. In setting up the line-item budget, hospitals go through this interaction. First, the budget committee is appointed. They hold meetings after being appointed to agree on key definitions, assumptions, and document formats. They establish and schedule any necessary training or critical meetings, analyse the previous year's budget, and anticipate revenues and expenses based on program goals and assumptions. Once the budget proposal is finalised, the budget committee and departmental managers communicate it to all stakeholders. The negotiations and adjustments are then undertaken before the budget is approved, Don (2011).

Managers of institutions and enterprises need excellent budgeting practices, according to Adongo (2013) and Kibunja (2017), for the success of their organizations. A properly managed budget can help the socioeconomic system develop. Without an efficient budgeting technique, this would be difficult to do. One of the most crucial and effective management accounting approaches, budgeting may produce enormous benefits when done effectively and understood. Abdallah (2018) & Suberu (2010).

2.7 Impact of budgeting and budgetary controls on hospitals

According to Martin (2011), hospitals that are controlled and owned by the public authority are typically run without a profit-making objective in mind. However, they can secure some cash through their financial strategies. The discussion underneath provides some of the means through which government hospitals generate income:

2.7.1 Clear definition of responsibilities

Budgeting aids in clearly outlining responsibilities. It mandates that budget centre managers must be held accountable for meeting budget targets for operations under their direct supervision. Managers are assigned tasks based on a set of criteria targets to evaluate and reward their individual achievement.

2.7.2 Allocation of resources

Resource allocation is the process of distributing scarce resources—usually financial ones—among competing social or economic entities. There are three layers of decision-making to consider when allocating money for healthcare.

2.7.3 Guide for Monitoring performance

Spending plan fills in as an aide for checking execution. As targets are set for office pioneers and supervisors inside the emergency clinics, the financial plan turns into an essential measuring stick against which real execution is estimated and evaluated. This aide in working on the presentation of different pioneers and directors.

2.7.4 Compels Management to think about the future

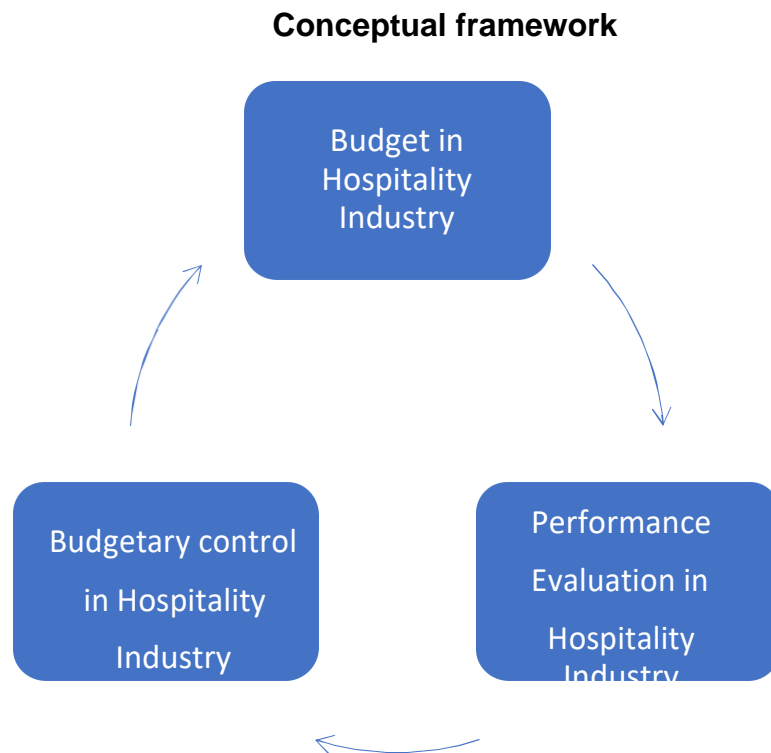
The budget also compels management to think about the future, which is arguably the most crucial element. The main benefit of a financial planning and management system is the requirement for planning on the part of management. For the department to give the organization direction, this necessitates outlining thorough strategies for achieving each goal.

2.7.5 Motivate Employees

Employees are more motivated when they are involved in the budgeting process. Employees' superiors and subordinates work together to prepare the budget. They have a sense of involvement and hence offer their all in achieving the goal. The budget's purpose allows hospital personnel in many functional areas to see how their contributions help the hospital achieve its overall objectives. When hospitals incorporate budgeting into their operations, they reap the benefits.

2.7.6 Promotes communication and coordination.

Budget encourages cooperation and communication within an organization's operating structure. The master budget for the hospital must be followed by the budgets created by the various hospital departments. Executives and employees must collaborate to create a successful budget. Since their departmental budgets must match the budgets of other departments, various department heads work together to create a budget that will fulfil the needs of the business. In this way, departments are connected and integrated to create a cohesive whole through continuous communication and activity coordination.



Source: Author's design (2022)

2.8 Budget Cycle/Budgeting Phases

This fragment looked at the budget cycle, which has five stages: planning, development, implementation, monitoring and evaluation, and control (Jones et al., 2010, cited in Kraan, 2017), every budgeting stage or process.

2.8.1 Planning phase

It involves building up budget objectives and targets. A well-planned budget, concurring to Hosack (2006), as cited in Nayak and Samanta (2014), centres on an organization's essential objectives whereas moreover giving monetary adaptability. The budgeting

group is chosen amid this stage, and need ranges are recognized. Amid the budget arranging stage, objectives are set up for each need zone, as well as a timeline for accomplishing each objective. Organizers ought to be mindful of past years' exercises as well as changes that are being considered for the coming a long time. This prepare must be consolidate all accomplices to ask their feedback and criticism for the recognized needs.

2.8.2 Budget development

Evaluating the costs of accomplishing each objective, as well as budget planning costs, is portion of this stage. Income sources are distinguished, and interchange scenarios are arranged amid this stage. Amid this stage, Libby and Lindsay (2010), as cited by Goddard and Mkasiwa (2016) frame an asset mobilization group and create a cash stream estimate. The ultimate action in this stage is to get budget endorsement from the official board.

2.8.3 Budget implementation

Budgetary usage entails tracking and recording allotment and employment operations, according to Faleti and Myrick (2012). Assignments, allocation, any increase or decrease in assignments, bookkeeping commitments, delivery-stage consumptions, and instalments are all included. For excellent budget execution, satisfactory apportionment recording, such as changes in allotments, exchanges between assignments, distribution, and so on, is required. The budget execution plan should be updated on a regular basis to reflect allocation choices.

Bookkeeping commitments are fundamental for keeping budget utilization underneath control. They serve as the foundation for budget modifications. Choices to amplify or reduce assignments, as well as the arranging of cash plans, must consider past commitments. For interior organization, contributing organizations must closely screen the orders and indentures they ought to allowed, Faleti & Myrick (2012). Bookkeeping intended for budgetary employments amid the affirmation organize is essential for supervising an organization's wander execution. Recording budgetary employments in

addition required for overseeing account payable and indentures, and it may be a prerequisite of any bookkeeping framework that perceives obligations. Budget execution need to be checked on an ordinary preface to ensure that programs are effectively executed and to distinguish any money related or approach botches. Budgetary, physical, and other execution markers got to be included inside the review of budget execution. Taken a toll increases due to swelling.

2.8.4 Budget monitoring

Budget usage must be observed and assessed. Concurring to Fisher et al., (2002), as cited in Lapsley and Ros (2015), budget checking and assessment help in equating real incomes and uses, subsequently deciding the budget change for exercises that have been effectively completed as arranged. It makes a difference to direct ventures effectively toward value-added results and gives prove of affect. It too makes a difference organization be reasonable in their desires. The authors contend, be that as it may, that the foremost vital reason for budgetary checking and assessment is to guarantee straightforwardness and responsibility through organizational work, which is central to budget work.

2.9 Understanding of the health budgeting process.

The connection between the financial department and health officials can be better in line with each other's goals and constraints, according to OECD (2019). This also reveals areas for improvement for both sides. By doing this, the efficient and effective allocation of resources to the health sector may be ensured. The financial plan is a key report for the government's strategy, outlining how annual and multi-year goals will be prioritized and achieved through the allocation of resources, according to OECD (2019):

2.9.1 Strategic Phase

Within the vital stage, budgetary targets are set, macroeconomic gauges are made, and investing and income limits are forced. At this point, as portion of the vital stage, budgets that are in line with the government's midterm vital objectives which include stakeholders, and the assembly are put together.

2.9.2 Formulation Phase

Decisions about how to divide funding among various government initiatives and programs are made here. This requires discussions with line ministries regarding the budget.

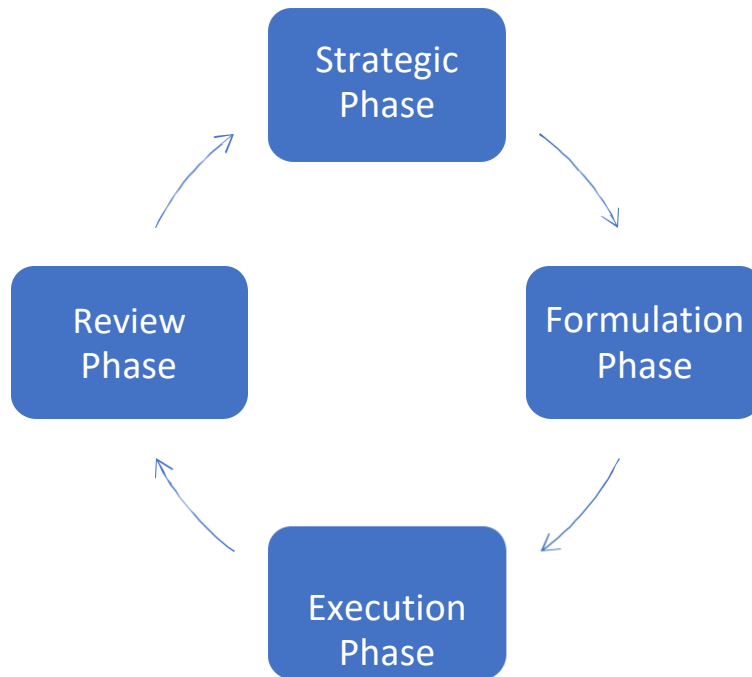
2.9.3 Execution Phase

The execution phase is the time when money can be used for purchases. These would be the money reserves made throughout the planning process. Additionally, procedures for overseeing execution and enforcing limitations on the flexibility of financial allocations have been put in place.

2.9.4 Review Phase

The role of the Independent Fiscal Institutions and the Supreme Audit Office is to ascertain if budgetary resources had been used properly and efficiently, a review of the budgetary materials and procedures was conducted.

The budget processes.



Source: Author's design (2022)

2.10 Budget Planning

Planning, according to Drury (2018), involves making judgments among options. As a result, planning is fundamentally a dynamic cycle in which the aspect of the corporate, the aspect of the undertakings, and the typical expectations are prioritized. Planning, according to Okpala (2014), is a critical step in obtaining precise interim plans (typically lasting one year) for operations, occurrences, factions, and offices and translating those temporary designs into long-term quantified plans. Planning and arranging are referred to as creating quantifiable objectives for the firm and creating distinct financial plans (otherwise called financial plan setting or financial plan arrangement) Modie and Bodie (2010). According to Okpala (2014), failing to integrate strategy, organizing, and planning may result in annihilation in the framework, and aforementioned is likely to be an extensive component conducive to poor planning and failure to implement critical functional plans in developing countries. A strategy abides to a collection appertaining to guidelines created to create a framework that will be utilized as an instrument to guide

navigation. According to Hicks, Hicks, and Maldonado (2016), a strategy is an expectation statement made by the individuals who construct the strategy and is put into practice as a technique. Strategy is a tool that is used to direct decision-making; it is neither a rule nor a norm. Depending on the kinds of issues that each firm is facing, different explanations are given for formulating strategies. In general, measures are designed to reduce behaviours that could harm the association. Figure 2.3 below shows the connections between strategy, arranging, and planning Okpala (2014).

The benefits of planning for an organisation are summarized in Table 2.8.1

Planning	offers the association with direction and assists managers in understanding how to achieve goals
Planning	allows a group to assess the effectiveness of its application
Planning	makes a culture of cooperation for the labourers
Planning	diminishes the effect of advancement and related threats
Planning	aids the association in preparing for any dangers
Planning	Sets the standards that the association will adhere to.
Planning	Provides the company with a path to follow and aids management in comprehending how to reach objectives.

Creating financial predictions utilizing a range of budgets, including as cash budgets, sales budgets, operational budgets, capital budgets, strategic budgets, and planned financial statements, is known as budgeting, according to Bedford (2015) Sengul & Gimeno (2013). The primary planning tool used by the majority of businesses is the budget. A key element of effective business management is planning. Planning enables leaders to identify a proper course of action when faced with uncertainty, according to Brinckmann & Kim (2015). Brinckmann and Kim (2015), Hofer, Eisl and Mayr (2015), and Karadag (2015) all assert that planning is beneficial and essential for a company's success. The U.S. Small Business Administration (2015) attributes numerous corporate malfunctions to insufficient corporate planning. One of the two key management accounting elements that Lee and Cobia (2013) looked at to improve decision-making.

was planning. These studies and other scholarly works demonstrate how planning affects a corporation's effectiveness. A review of the literature demonstrates a literal relationship between financial plans and projection. In literature, the terms "plans" and "budgets" are commonly used synonymously (e.g., Lämsiluoto, Varamäki, Laitinen, Viljamaa, & Tall, 2015; Hofer et al., 2015; Gorze-Mitka, 2015). One of the most popular applications of budgeting is planning. The budget is the notable planning instrument utilized by many companies, Pietrzak (2014).

2.11 Budget Classifications

According to Jacobs (2012), in the Government Financial Statistics (GFS), public spending is divided into two categories: those that are based on its economic qualities or those that are based on its purpose. Jacobs (2012) further articulates that program, economic categorization, and standard item, the government's budget is broken down in the Estimates of National Expenditure.

2.11.1 Economic Classification

Categorizes spending according to economic sectors (e.g., salaries, goods, services). to be congruent with the 2001 economic classification found in the Government Finance Statistics Manual (GFSM). Economic classifications are frequently related to line-item or inputs-based budgets. On the other hand, National Treasury (2012), articulates that government spending is broken down into four basic categories (economic classifications), including contemporary payments, transfers and subventions, payments for capital assets, and payments for financial assets:

2.11.1.1 Current payments - These are payments that departments make to cover their operational costs. This covers spending on employees as well as overheads on commodities and services, including salaries that are utilized up within a short amount of time, often a year. This does not include purchases of goods or services necessary to produce capital assets.

2.11.1.2 Payments for capital assets - This indicates expenditures made on assets with a productivity of longer than a year, including maintenance costs. Capital asset payments involve the acquisition of new assets as well as the augmentation and upgrading of existing assets. The Department of Public Works building a new road is one instance. Five categories are used to classify this type of expenditure, machinery, and equipment, cultivated assets, buildings and other fixed structures, Software and other intangible assets and land and sub-soil assets.

2.11.1.3 Payments for financial assets: This refers to payments made by a department in the form of loans or equity stakes in public corporations. This column will only be reported in votes where such payments have been accounted for. Because the transaction's goal is not to make money, the payments should be expensed rather than financed.

2.11.2 Programme

Regardless of their economic nature, classifies and groups spending according to the sector's policy objectives or outcomes (such as maternal health, primary healthcare, and quality of care). It is intended to be nation-specific, in contrast to other classifications. To organize spending into cogent policy initiatives, activity-based classification has also been implemented in some nations before to or in addition to bigger budgetary programs.

2.11.3 Functional

Spending is divided up into sectors (e.g., health, education). Outpatient services, for example, are under the categories of general medical services, specialty medical services, dental services, and paramedical services. Public health services fall under the categories of outpatient services and paramedical services. For reasons of comparison, predefined categories have been established internationally.

2.11.4 Administrative

Categorizes expenses according to the administrative bodies in charge of budget management, such as agencies and medical facilities.

2.12 Social Determinants of Health for Province and Districts

Globally, it is perceived that health and health outcomes are not just impacted by healthcare or access to health services. They result from multi-faceted and complex factors connected to the societal elements of health which incorporate a scope of social, political, monetary, natural, and social elements, including basic freedoms and orientation correspondence, National Department of Health (2019). National Department of Health (2019) further articulates that the milieu in which persons live, and toil has an impact on their health, as do social risk factors such violence, racial and gender discrimination, substandard housing, unemployment, and contaminated environments.

With a per capita income of R55 258 in South Africa, the country is categorized as upper-middle income. Most households in the nation are impoverished, despite the appearance of prosperity. Inadequate access to clean water and health-care facilities, and domestic infrastructure has caused many South African households to regress or continue to be impoverished, even though the country had made substantial progress in combating poverty before the economic crisis, Provincial Treasury (2019).

2.13 Budget, Budgeting and Budgetary Control

A budget is the numerical counterpart of a plan's design, claims Mishra (2021). Budgets are produced through the budgeting procedure. Budgetary control refers to the concepts, procedures, and techniques utilized to accomplish specific goals using budgets. In their statement that budgets are the specific objectives of a department, budgeting is the process of developing budgets, budgetary control includes everything, and the science of budget planning as a comprehensive management tool for business planning and control, Rowland, and William (2022) distinguish three categories of budgets.

2.14 Objectives of Budgetary Control

Mishra (2021) goes on to say that efficient budgetary management is necessary for both planning policy and budgetary control. It also works as a coordination tool. The following objectives are the main ones for financial control:

I. To make sure that future planning is done by creating various budgets. The needs of the company and its anticipated performance are foreseen. II. To coordinate the initiatives of numerous divisions.

III. To manage many cost centres and divisions and decide on each person's position within the company in an effective and inexpensive manner.

2.15 Characteristics of Good Budgeting

An efficient budgeting system requires participation from individuals at all levels during the budget development process. The subordinates shouldn't feel as though anything is being imposed upon them. Responsibility and authority need to be clearly defined. Only proper methods of delegation should be used when giving out authority. The budget's objectives should be feasible; otherwise, persons concerned wouldn't want to put in the effort needed to achieve them. A reliable accounting system is also required for budgeting to be effective. The budgeting method needs the support of senior management in full. Staff members need to receive budgeting instruction. To inform the affected workers of the goals, discussions and meetings should be held. To conduct performance assessments, an appropriate reporting system should be put in place, and actual findings should be delivered as quickly as feasible, CMA (2019).

2.16 Theoretical Framework

Studies in budget, budgeting, budgetary process, budgetary control, budget management and control normally hinge on some theories, constructs, and underpinnings. Spellbinding hypothesis focuses on close perception or support in open division exercises, while regulating hypothesis (counsel) harps on values instead of on perceptions. Implanted in either standardizing or spellbinding hypothesis are Bottom-up theory; top-down theory; incrementalism theory; principal-Agent theory; control of organization theory; logical

administration theory; frameworks theory; choice hypothesis; and level-headed decision hypothesis.

This study espouses the principal agent theory because it gives a wealthy hypothetical system for consideration in the study.

2.16.1 Methods for Prognostication and Planning

According to Krylov (2018), budgeting is a vital component of planning. Krylov (2018) observed that monetary determining assesses current and potential financial circumstances to manage producing projects and creating strategies. Additionally, Henttu-Aho (2018) confirms that monetary figures typically utilize past, current, and potential data for financial administration. Hence, it is simple to identify the use and income patterns inside an association. According to Shahriar et al. (2021), a strong decision-making process aids in the future development of dynamic financial discipline. Furthermore, Krylov (2018) points out that sound financial strategies must incorporate legal and political deciding factors. It won't be down to earth to remember fictitious figures for the spending plan disregarding those variables since the requirements will diminish reception.

The extrapolation method, relapse method, and cross breed anticipating are the three basic estimating models to be used in planning. Williams and Calabrese's extrapolation approach to planning projects the forward pattern using income data from the historical to envisage impending acting style (2016). Tracking down the poignant midpoints of the information and performing single outstanding levelling of the information are part of the extrapolation approach. The relapse approach establishes a relationship based on the planning system's free and subordinate factors, according to Ivanyuk (2018). According to Valaskova, Kliestik, and Kovacova (2018), when there is an affiliation amid the two factors, at least one free factor used in the planning system predicts an organization's uses and incomes. The mixture approach, according to Ahmadi et al. (2019), combines quantitative strategies and information-based determining techniques.

According to Egbunike and Unamma (2017), establishing a viable estimating procedure within an organization is dependent on the forecaster's credibility, the technique used in the show, and how well the gauge is connected to direction. Furthermore, Shahriar et al. (2021) state that the gauging system in the planning system must be simple and stay within adequate precision constraints. The show technique should revolve around an unmistakable message. Egbunike and Unamma (2017) go on to say that when there is a legitimate emphasis on the significance of estimating as a critical consider planning and arranging inside an organization, the choices producers' inclinations are expanded.

2.16.2 Theory of Budgeting

As indicated by Kenno, Lau and Sainty (2018), financial plans are viewed as fundamental for an effective control interaction of hierarchical exercises. In addition, Ho (2018) makes sense of that spending plans are utilized to extend the future monetary presentation of an association that varieties it simpler to assess the monetary suitability of the stipulated methodology inside an association. In many corporations, planning is finished by constructing spending plans and checking the extended qualities against the real qualities in the financial plan, Ibrahim (2018). Financial plans can also demonstrate the plans' financial implications, the assets needed to carry them out, and the assets anticipated to do so.

Money related plans are persuasive in terms of the choices and behaviour of the specialists, as they can be used to subsidize the business goals, as Kalule (2016) points out. They are used as benchmarks, while looking over the shows of affiliations. Setting up the investing plans allows sensibility to move forward by considering approximately distinct reasons for deed, such as party-political and real prerequisites within a nation, as per Muhunyo (2018) and Jagongo (2018). Arranging framework of investing plans necessitates the consideration of long – term and histories to decrease the alteration within disseminations made. Miraji (2019) notes that monetary plans are utilized as the discoverers of the difference among the demonstration of a corporation and the final targets. They are used approximately as gauge to distinguish between planned results and veritable results and carry out reinvigorating drives when fundamental. Money plans

make the attainment of goals less complicated, allow for control, allow for contracts with other external affiliates, and enable learning to be profitable because the resources used are arranged. Setting up a sensible climate amid money related changes requires carrying out money related control measures and working interior the legal necessities.

The spending plan and controls on budgeting hypothesis as per Hirst (1987) cited in Ifrah et al., (2015) clarifies that an actual financial finance control tackles an establishment's got to set up and evaluate the way to go up against forthcoming potential dangers and openings by setting up a productive framework of control. Hirst extra sketched out the theory of budgeting as a finder of alterations amid authoritative targets and execution. Budgets are thought of to be the centre portion of an effective control strategy and consequently imperative a portion of a structure viability.

Consistent with the budget control hypothesis, a good budget control framework should be appropriate to address the viability and feasibility of utilizing association. A large budget is dictated by the Affiliate Income section of Robinson (2009) cited in Ifrah et al., (2015). They argue that the budget can be used as a running list of leaders. It is consequently fundamental for an association to arm itself with a budgetary framework and to prioritize the basics taking into account its control mechanisms.

2.16.3 The principal- Agent Model and Budget Theory

Principal-agent hypothesis shows what occurs within the open segment budgeting (Leruth and Paul, 2007). At the core of open planning are connections among the individuals who give organization administrations and the individuals who apportion assets to specialist organizations. In this case, the individuals who make guarantees on legislative assets are specialists and the individuals who assign and apportion the assets are principals. The principals' contract offers different types of assistance to the general population and every one of those included agrees (Forrester, 2002).

2.16.4 Punctuated Equilibrium Theory of Budgeting

Punctuated Equilibrium Theory solidifies incrementalism, however, furthermore speaks to too much gigantic, complemented vicissitudes that happen in budgetary vicissitudes. The speculation predicts that the circulation of technique changes (within the current piece, assessed through investing plans) will have generally little changes arranged within the central piece of the assignment and a few gigantic, mixed changes within the appendages of the transport. Baumgartner and Jones (2010) obtained aforementioned speculation from the genuine sciences that depict shudders and torrential slides.

Punctuated Equilibrium Theory has demonstrated the presence of consistent and accentuated vicissitudes in an extensive range of settings, including neighbourhoods, states, governments, and organizations. It has been heartily exhibited that this example of budgetary changes exists in various settings (Jones *et al.*, 2009). The theory is presently advancing to recognize what elements cause steadiness in budgetary cycles.

2.16.5 Goal Setting Theory

Concurring to Locke (2012), goal-setting theory may be a hypothesis in view of the plausibility that putting forward unambiguous and quantifiable destinations is more compelling than laying out involved pretensions. Edwin A. Locke cultivated this speculation in 1968 in his article, "Toward a Theory of Task Motivation and Incentive." In this article, Locke showed how specialists are more amped by clear cut objects and important feedback and are bound to attain these pretensions when they are unequivocal and quantifiable.

As well as laying out clear objectives, Locke stressed the way that representative's function admirably when they are confronted with testing objectives. Handling these more troublesome objectives powers representatives to try sincerely and foster their abilities,

and, subsequently, get positive criticism and a general pride. This, thusly, may bring about superior worker commitment, efficiency, and fulfilment in the work environment.

2.16.6 Principles of the goal-setting theory

Locke (2012) elaborates on goal-setting theory stating that there are five main rudiments to setting effective goals:

2.16.6.1 Clarity: Objectives should be clear and explicit. At the point when representatives comprehend project goals and cut-off times, there is substantially less gamble for misconceptions.

2.16.6.2 Challenge: Objectives ought to be adequately difficult to keep workers connected with and centred while playing out the errands expected to arrive at every objective. Objectives that are too monotonous or simple have a demotivating impact and will, consequently, bring about less accomplishment fulfilment.

2.16.6.3 Commitment: Representatives need to comprehend and uphold the objective they are being appointed all along. If workers don't feel focused on the objective, they are less inclined to partake simultaneously and at last accomplish the objective.

2.16.6.4 Feedback: Input is a significant part of the objective setting hypothesis. Customary input ought to be given all through the objective accomplishing cycle to guarantee undertakings remain focused to arrive at the objective.

2.16.6.5: Task complexity: Objectives ought to be separated into more modest objectives. When each more modest objective is reached, a survey ought to be performed to refresh the worker on the general advancement towards the bigger objective.

2.17 Contingency theory

The possibility theory propounds that there's no lone tactic to budgeting that's right for all organizations. Instead, it is contended that the reasonableness of a specific approach depends on the characteristics of an organization, counting its measure, technique, structure, and management's discernment of instability with respect to the environment in which the organization works Ruler, et al., (2010). It is in this manner worth contending that higher instruction educate ought to not depend on one approach but ought to adjust diverse approaches in connection to the winning financial conditions. Ponder considers the possibility hypothesis to be important in applying distinctive budgeting procedures to organisational/institutional execution in see of the winning conditions. In tertiary educate, principals/budget formulators may switch to different shapes of budgeting in overseeing their monetary undertakings for execution. In light of current economic conditions, school leaders/budget formulators are thus permitted to use the utmost sagacious trait of the budgeting format to attain established goals and objectives.

2.18 Chapter Conclusion

The literature analysis divulges the budgeting process in public hospitals, the types of budgets used by public hospitals, the benefits of budgeting, budget-related issues that public hospitals confront, and the influence of budgeting and budgetary controls on hospitals. It further presents a conceptual review, conceptual framework, theoretical review, and gap analysis of the literature. In spite of the fact that much has been done over copious a long time to reconstruct the health care system and progress the quality of ministration given to consumers; the inscription appears that gazillions of individuals in South Africa proceed to endure avertable hurt day by day. Therapeutic case has expanded drastically in both recurrence and greatness of harms, Malherbe (2012). As a result, the government and society still have a part of work to do to address the issue of poor-quality benefit conveyance. The inscription moreover appears that endeavours are being made to raise the standard of health-care conveyance in South Africa have not needed intercessions or solid thoughts, Siddle (2011). In any case, South Africa does have the potential to develop quality service delivery for the benefit of all its people by

drawing on its rich heritage of social disparities and the negative consequences of apartheid-style segregation. The authors' particular proposals for how to:

The South African Medical Association (2015) coincides that the contemporary physical state of open workplaces is despicable and hindering to the rendition of quality health care. Devolution ought to be implemented cautiously once sufficient administrative capacity is established at the district level. Senior authorities that are liable should be apprehended when they fail to communicate the quality of an obligation of their work description.

Concurring to Sithole and Mathonsi (2015), for local government to need to increase their human and material resources, both in quantity, to meet their constitutional obligations. Governments must also commit to refraining from local favouritism and devaluation, such as job placement and public administration (South African Therapeutic Affiliation 2015).

OHSC is said to accredit wholly hospitals in South Africa, questions linger about its impartiality by way of an accreditation body due to its government funding, ECONEX (2010). Accreditation bodies, according to the Standards Council of Canada, must drudgery autonomously (ECONEX 2010) because the prime goal of endorsement is to eliminate prejudiced assessment.

Tana (2013) asserts that the South African government appears incapable of providing the guaranteed level of health care. When patients are dissatisfied with the delivery of health care, it cannot claim to provide high-quality care to all of them. Ordinarily, consistent with the revelations of Ned, Cloete, and Mji (2017), who communicated that the South Africa's medical care results continue to miss the mark concerning what is expected from current prosperity utilization, notwithstanding a few positive changes said within the 2015 South African Wellbeing Audit. More investigation is required to assess the viability of the techniques utilized to assess wellbeing care results.

The next chapter will concentrate on research technique based on the research design, population size, sampling, data collecting, data analysis, validity, and reliability,

justification of methodology, anonymity, and ethical considerations for the goals of this study.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

An analysis of the literature pertinent to this subject was provided in the preceding chapter. The research methodologies described in this chapter explain how data was gathered and analysed for the study. The research questions and objectives, as given in Chapter 1, served as the researcher's guide in choosing the best study methodology.

The demographic, sample design, and research design used in the study all presented in this chapter. The study's data analysis is also offered. The chapter is summarized in the last section.

3.1 Research Design

A research design is a rigorous, intentional strategy frequently developed to guide a research endeavour. Kimpen and Tobi (2018). According to Tobi & Kampen (2018), a research design also stipulates how the study will be conducted to accomplish its goals. The research design is understood using the current research question, claim Mouton (2011) and Sekaran and Bougie (2016). In a similar vein, Mouton (2011) asserts that study design typically comprises describing and explaining data collection processes, data dimension bases, data analysis, what apparatus can be used, and how it can be used.

According to Bloomfield and Fisher, descriptive study designs are essential because researchers typically utilize large samples to describe their data, so they can form an overall picture of a particular topic of interest to the researcher (2019). According to Dannels (2018), descriptive studies describe the how, where and what of the specific phenomena under investigation. A descriptive investigation was essential to understand the current phenomenon and to draw conclusions based on the data provided in the

current study. This study will utilize a quantitative approach to look at the exploration of budgetary control systems on budgetary execution of the public hospitals. A descriptive survey was considered as appropriate since a few public hospitals would be tested.

3.1.1 Descriptive study

According to Kruger, Welman, and Mitchell (2011), a descriptive study entails identifying and defining key components as well as revealing their internal relationships to determine what things resemble. The respondents had to select from a list of statements in the questionnaires to deliver their answers. The remarks were intended to help readers understand the respondent's opinions on the budget, budgetary control, and performance. According to Kruger, Welman, and Mitchell (2011), a descriptive study may include interviews that are meant to illustrate how various elements are related to one another. According to Leedy and Ormrod (2019), a descriptive study might be either cross-sectional or longitudinal. A longitudinal report compiles a variety of data from the participants at various time points. According to Astalin (2013), scientists try to understand broad patterns under quantitative inquiry with examples. According to Leedy and Ormrod (2019), a descriptive study focuses on "correlational research, formative plan, perception studies, and review research."

3.1.2 Research approach

Due to the study's investigation of the chosen public hospitals in KwaZulu Natal, Durban, the research design used was quantitative research. This methodology was appropriate for the study's goal of identifying and exploring the relationship between public hospital performance and budget, budgetary management, and expenditures. This is the case because the quantitative method, according to Kumar (2014), is well-defined, well-structured, and able to be examined for validity and reliability. In contrast, a qualitative method is less thorough and either has fewer or no attributes (Kumar, 2014).

Mayer (2015) expands on the quantitative approach further, describing it as primarily a technique for data analysis procedures and utilizing graphs to show numerical data. A

survey was also used in this study to get data from the target population. Along with analysing the budget, budgetary control, and performance of public hospitals, the study also sought to comprehend the process used to establish budgetary controls in public hospitals and pinpoint the connection between the budget, budgetary controls, and performance in KZN public hospitals.

3.2 Population

According to Writer (2020), the individuals who make up a group that a researcher is interested in studying constitute the target population because they all share important characteristics and the study's findings may be applied to this population. The "sample" is a subset of the population, according to Writer (2020), and it should fairly represent the larger group. Depending on the size, makeup, and kind of the population under study, different methods for selecting a fair sample are available, including random sampling and matched sampling. The populace for the current study is a selection of public hospitals in the province of KwaZulu-Natal in South Africa. A sizable population sample was employed. The range of data is expanded, and the quality of the analysis is enhanced when a big sample size is used, Schindler and Cooper (2014). Through personal communication, 10 staff were identified. The population of this study was managers, directors, and accounting staffs who were responsible for the hospitals budget. The entire population of public hospitals at the time of this study was conducted it was not possible to obtain an updated list from the selected public hospitals due to the Protection of Personal Information Act. Therefore, this resulted a population size of 70 for this study. Consequently, it is not possible to extrapolate the study's conclusions from this sample of public health. The selection will be guided as per the Minister of Health Report National Health Act document, Dr Motsoaledi's (2012) outline in terms of section 35 read together with section 90 National Health Act, 2003 which indicates that there are 400 public hospitals in South Africa. The hospitals are categorised as follows:

- District Hospital
- Tertiary Hospital
- Regional Hospital
- Specialized Hospital and
- Central Hospital

The study's focus is on regional hospitals in KZN particularly those in the eThekweni region. There are seventeen (17) government hospitals in the Ethekewini region in total, KZN Health (2022). However, the study pays attention on seven which are Inkosi Albert Luthuli, Clairwood Hospital, Wentworth Hospital, Prince Mshiyeni Memorial Hospital in Umlazi, Mahatma Gandhi Hospital in Phoenix, Addington Hospital, along Durban's South Beach and King Edward VIII Hospital in Umbilo. Through direct communication, the contact information of 70 study participants was acquired. Participants in the study were reluctant to participate because of the Protection of Personal Information Act and COVID. Because the participants in this study were chosen through personal contact, the selection process was therefore not scientific.

3.3 Sampling Technique and Sample

According to Kim, Park, Chen, and Wu (2021), the essential sampling strategies are defined as sampling strategies and non-probability sample with the aid of using. The exercise of selecting individuals at random to take part in surveys or different forms of studies is called a possibility pattern. For a pattern to be taken into consideration a possibility pattern, absolutely every one of the populaces need to have an identical hazard of being selected for the study, and the researcher need to be aware about this likelihood. In research like public opinion surveys, election polls, and different studies tasks wherein the effects can be implemented to a bigger populace, possibility sampling is the maximum famous kind of sampling utilized.

This study utilized probability sample method to select seven public hospitals in KZN. The reason for using seven public hospitals is due to the confinement of time, resources, and distance to travel to various parts of the region. Furthermore, considering some prohibitive components, public hospitals were inaccessible at the time because of the Corona Virus (COVID-19). A sample size defined by Gravetter and Wallnau (2017) as the quantity of units chosen to represent the population of interest. The sample ought to be representative of the population. By defining the right sampling frame and utilising the right sampling technique, this requirement is satisfied. When choosing a sample, there are two main things to take into account; the sample size (the number of units required) and the sampling methods (the process of choosing the units), Gravtter and Wallnau

(2017). In order to obtain sufficient useful responses for the public hospitals included in this study responses to random sampling alone may result in low response rates a census was conducted. Through personal communication, 10 staff were identified. A total of 10 questionnaires were distributed to each of the seven (7) selected hospitals which included 1 manager, 1 director, 6 accounting staff as well as seven (2) nurses. This resulted in a total sample size of 70. The questionnaire was used by the researcher because it was simple and allowed respondents to respond to both open-ended and closed-ended questions.

Convenience sampling, according to Etikan, Musa, and Alkassim (2016), occurs when a researcher employs information that is readily available. When randomization on a big population is unfeasible, this strategy comes in handy. Kheru (2013) depicts sampling as a technique that permits the researcher to arrive at the resolution by breaking down the information acquired from the sampling. On the other hand, Sekaran and Bougie (2016) depicts sampling as an appropriate populace amount of that populace or gathering, elect by the researcher. Creswell (2017), sampling units can likewise be ordered from the populace by occupation, gender, position, or salary level. For this study, the research sample was categorised by department, designation, and the respondent's acquaintance.

3.4 Data Collection

To achieve the four objectives of this investigation, the fundamental methods of data collection were used. The primary data was acquired through questionnaires given to the accounting staff. Surveys were then performed with management accounting employees, senior and junior workers. Both ordinal and Likert polls were used to analyse the data collected. The ordinal information was used to identify a purposeful request, and the 5-point Likert scale used to determine the positioning levels was based on information ranging from one strongly disagree to five strongly agree.

3.5 Measurement Instruments

The data was collected through a poll. The information letter and consent that participants were needed to sign to indicate that they had freely participated in the study, was located

on the first page of the poll. There was a total of nine questions in each of the questionnaire's six sections.

3.5.1 Primary data collection

Respondents were given the questionnaires to collect data and understand their perceptions of their organization's budget, budgetary control, and performance. The questionnaires required the respondents to review a specific set of options for answering, which only included closed-ended questions. In this review, open-ended questions were not used.

3.5.2 Research Process

This exploration is descriptive by nature. The goal of descriptive research is to give a reasonable picture about the issue proclamation (Leedy and Ormord, 2019).

Data Collection Process

There are numerous procedures of gathering data that include messages, mobile phones, the internet, face-to-face consultations, door-to-door interviews and personally delivered questionnaires or through emails (Floyd and Fowler, 2014). This research focuses on public hospitals in KwaZulu-Natal, Durban and data was collected through a survey using questionnaires and questionnaires were personally delivered and dispersed to the respondents. Questionnaires were dropped at the secretary and in other hospitals at Human Resources Department of the selected target population of finance staff, manager, director, accounting staff as well as few nurses. It took most respondents a week or two to return the surveys to the secretary or to the researcher, due to their workload. The distress experienced during the dissemination of surveys included the time it took to make a trip starting with one hospital to the next. Subsequently, due to the enormous number of public hospitals selected, emailing of surveys was utilized for the same poll. The questionnaires were designed in a way that made it simple and easy to comprehend by the respondents. This technique was suitable for organizations such as hospitals because businesses, corporations and accountants are sometimes hesitant and apprehensive about disclosing private information that was requested by the questionnaire.

Data Collection Plan

The data collection span was from February – March 2021. Because of the restrictions on movements at the time, only one hospital was physically visited before the emailing strategy was executed for the rest of the hospitals. The email technique was utilized to acquire a speedy and simple response from the respondents. Surveys were collected from the hospitals by the researcher, while different respondents scanned the finished

ones and returned to the researcher by means of email. For this, it saved time and travelling costs. Altogether, 70 questionnaires were collected.

3.6 QUESTIONNAIRE

As per Sakaran and Bougie (2016) a questionnaire is depicted as a bunch of inquires used to gather data from a group of people or a person. Cohen et al. (2018) advocate for semi-structured questionnaires (closed and open-ended questions) so that participants in research can write whatever they want while also responding to closed questions. While structured questionnaires are closely related to survey research, they are also widely used in field studies and other relevant data generation projects, according to Babbie (2015). The poll is utilized as the data collection procedure that researcher use to assemble data from the explicit populace, pertinent to the study.

3.6.1 Questionnaire design and layout

The design of the survey was drawn and created as per the aims and objectives of this research. The questions were clear since the respondents were recognized as being acquainted with accounting and management accounting. The questionnaire was spilt into two parts.

The first part required the age, educational background, years of service and the number of employees in the department. A letter of information and consent was also included, stating that there will be no adverse consequences for the participants should the respondent choose to withdraw from the study at any time and that all information would remain confidential. The information will not be used for any other purpose other than this research study. There will be no identifying information mentioned in the write-up of the academic paper. And there will not be any compensation for any research-related injury because it is very unlikely that there will be an injury that will occur while answering the questionnaire.

The second part of the questionnaire was divided into five sections, with nine questions in total. Section one consisted of five questions and section two consisted of four questions, requiring the respondents to make an 'X' next to the appropriate box. The Likert scale selections was displayed as shown below:

Table 3.6.1.1 Linked Scales

Strongly Disagree	Disagree	Agree	Strongly Agree
SD	D	A	SA

Section three contained six statements, where respondents were required to make an 'X' next to the preferred answer by choosing any of the four Likert scale options: 1 – strongly disagree, 2- disagree, 3- agree and 4- strongly agree. Similarly, section four contained eight statements, where the respondents were required to make an 'X' next to the appropriate box. Section five and six contained seven multiple choice questions, where respondents were also required to make an 'X' next to the appropriate box.

3.7 PART ONE: DEMOGRAPHIC INFORMATION ON THE ORGANIZATION

This part of the questionnaire includes demographic information of the respondents, which includes the age, educational background, work experience and number of employees in the department.

3.8 PART TWO: SUPPORTING OBJECTIVES OF THE STUDY

This part of the questionnaire addresses the aim of the study, which is to establish an outline of budget, budgetary control, and performance of public hospitals. The related objectives are as follows:

- I. Understand the procedure followed for the formation of budgetary controls in public hospitals.
- II. Examine the nature of budget and budgetary control that relates to performance

in public hospitals in KZN.

- III. Determine the relationship between the budget and budgetary controls and performance in KZN public hospitals.
- IV. Recommend best budgetary practices for public hospitals.

To address the first three objectives, several statements were presented to the respondents for their input. The received responses were then utilised to make recommendations which helped answer the fourth objective. The complete questionnaire is attached as Appendix 1.

3.9 Data analysis

Data analysis, according to Cohen et al. (2018), adds meaning to participants' understanding of situations by identifying patterns, themes, categories, and regularities. According to Creswell (2012), after collecting data via voice recordings from interviews, researchers must transcribe it. Content analysis is performed by categorizing data into different categories or themes, mathematically analysing these codes, groups, and themes, determining relationships between categories and themes to build a hierarchy of these constructs, and drawing conclusions by comparing the emergent findings to the theory and literature reviewed in the study, according to Cohen et al. (2011) and Creswell (2012).

For this study, the data analysis was conducted using a quantitative methodology approach. The quantitative approach, according to Kumar (2018), is more precise, has undergone reliability and validity testing, and is well-structured, well-defined, and widely accepted. Comparatively, a qualitative approach is less extensive and either covers fewer attributes or none (Kumar, 2018).

The acquired data were examined using SPSS, which stands for Statistical Package for Social Sciences. Tables and graphs were employed as representations to enable rapid

and simple understanding. The empirical data was analysed with descriptive statistics. To ensure that the data analysis was done appropriately, a statistician was engaged. The study also used cross-tabulation, frequency tables, and frequency figures as statistical approaches.

3.10 Data validity and reliability

According to Bell, Bryman, and Harley (2022), legitimacy refers to whether a tool created to evaluate an idea measure that notion and has validity and reliability. Inter-rater dependability, inner unwavering quality, and solidity are the three factors to be considered while measuring dependability. To evaluate for validity and reliability, this study used the Cronbach alpha test and the Test-Retest connection for the quantitative examination.

3.11 Justification of Methodology

The researcher first favoured utilizing secondary data for the investigation but was unable to find the necessary model structure. As a result, the researcher chose the second option, using primary data, as it is more relevant for this inquiry.

3.12 Anonymity

All the participants' identities will be secured during the investigation, and they will be informed not to reveal themselves. However, government hospitals' identity will not be expressed in the investigation.

3.13 Ethical Consideration

All guiding ethical considerations will be observed. This will include ensuring that the participants are not exposed to any physical and mental harm.

3.14 Ethical Clearance

The ethical clearance and gatekeepers' letter required to conduct the study in public hospitals was obtained from the Faculty of Accounting and Informatics, Durban University of Technology (DUT) and the selected seven hospitals.

3.15 Potential Outputs

This research is expected to be published in accredited journals and be presented at both local and international seminars. Also, a thesis will be submitted to the University Library.

3.16 Chapter Conclusion

The methodologies used and procedures followed throughout the investigation were outlined in this research chapter. The presentation and discussion of the respondents' results are the subject of the following chapter.

CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION OF RESEARCH FINDINGS

4.0 INTRODUCTION

The previous chapter described the research methods used to collect data and the source from which data was obtained. The goal of this chapter is to analyze the responses received from the disseminated questionnaire and show the results using data analysis. The results of the analysis are presented in accordance with the study objectives.

4.1 DESCRIPTIVE STATISTICS

Descriptive statistics in the form of frequencies and percentages was utilized in the quest to determine the hospital information. These statistics are displayed in tabular form and numbers. The results of the survey are presented using descriptive statistics. The analysis and results of the data were categorized into demographic statistics and research objectives for respondents.

4.2 DEMOGRAPHIC STATISTICS RESULTS (SECTION A)

The first section of the questionnaire sought to obtain the biographical information of the respondents. This was on their work experience and number of employees in the department provided.

Section A

Table 4.1: Age of the participants (Q1).

Age:	6	7	12
freq diff			
p-values	0.782	-	-
7	0.236	0.302	-
12	0.015	0.016	0.173

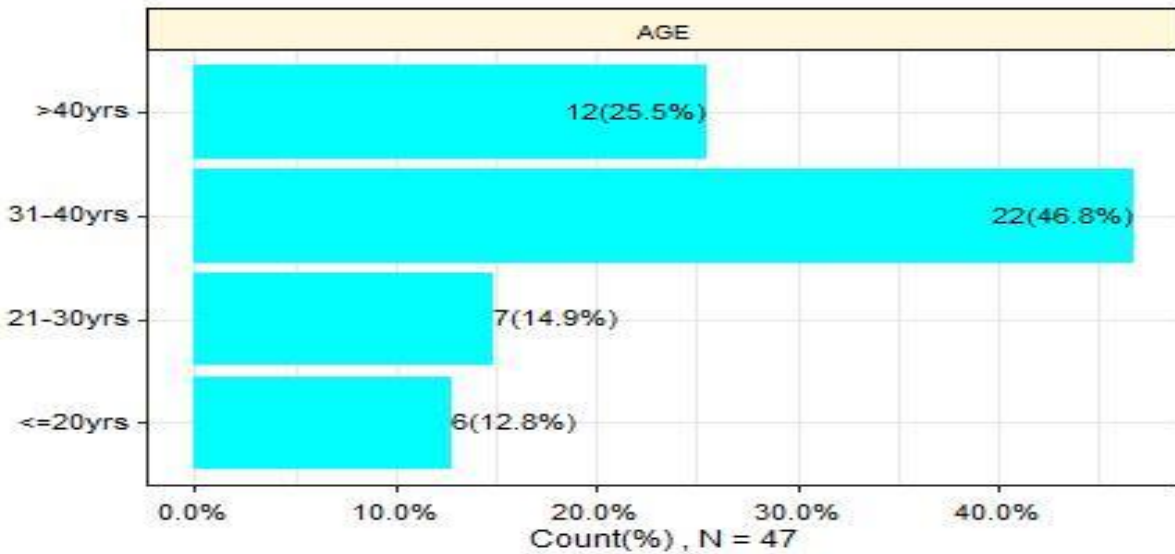


Figure 4.2: Age of the participants (Q1)

Figure 4.2: Combined figure for age, educational level, and number of years' experience of the respondents (Q1, Q2 & Q3).

4.3.1 Age (Q1)

The group age results reveal that 25.5% of the respondents are more than 40 years old. It appears that in the selected government hospitals, employees are ranging from 31 – 40 years in the finance departments that are partaking in the budget, budgetary control, and performance.

4.3.2 Educational background (Q2)

A large part of participants had a master's degree (27.7%) and National Diploma qualification (27.7%). As many as 25.5% had a bachelor's degree as a qualification. The lowermost percentage of participants had PhD (6.4%) and matric certificate (12.8%). Along these lines it can be concluded that most of the participants had adequate understanding of budgets, budgetary control, and performance.

Table 4.3: Qualification of the participants (Q2)

Educational level: frequency	diff	p-values	3	6	12	13
6	0.453	-	-	-	-	-
12	0.067	0.262	-	-	-	-
13	0.062	0.217	0.935	-	-	-

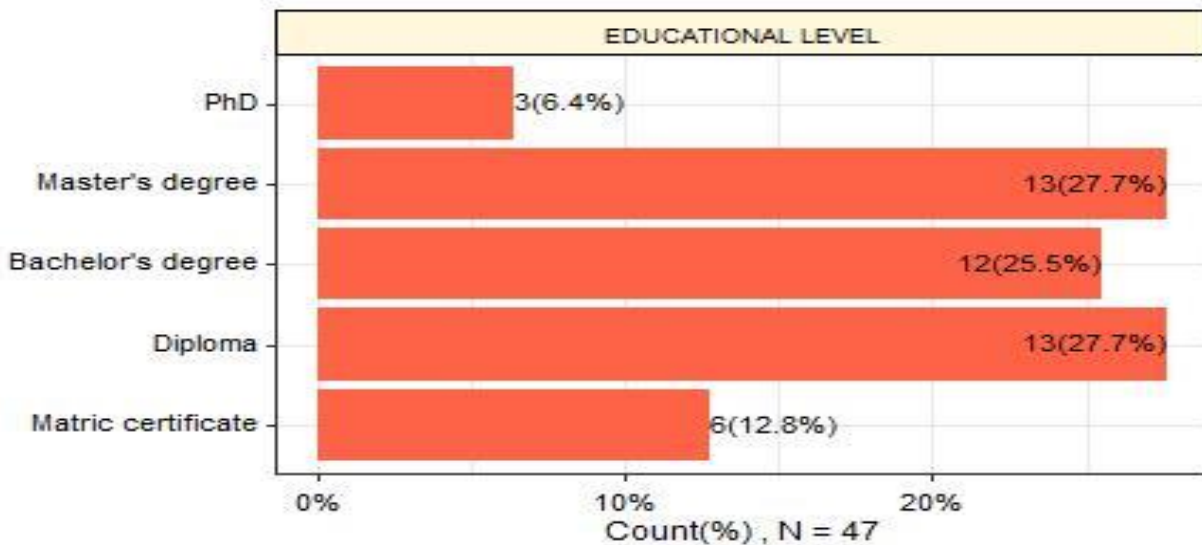


Figure 4.4 Qualifications of the participants (Q2)

4.3.3 Work Experience (Q3)

The results show that most participants had been working for 11 -15 years (30.4%) which was considered long enough to grasp the essentials of accounting nitty-gritties. The workers who had been employed for 1 – 5 years has a higher percentage as well (37.0%) which suggests they need more training and skill development.

Table 4.5: Work Experience (Q3)

Working experience:	freq	diff	p-values
3	12	14	
12	0.040	-	-
14	0.023	0.695	-
17	0.010	0.530	0.695

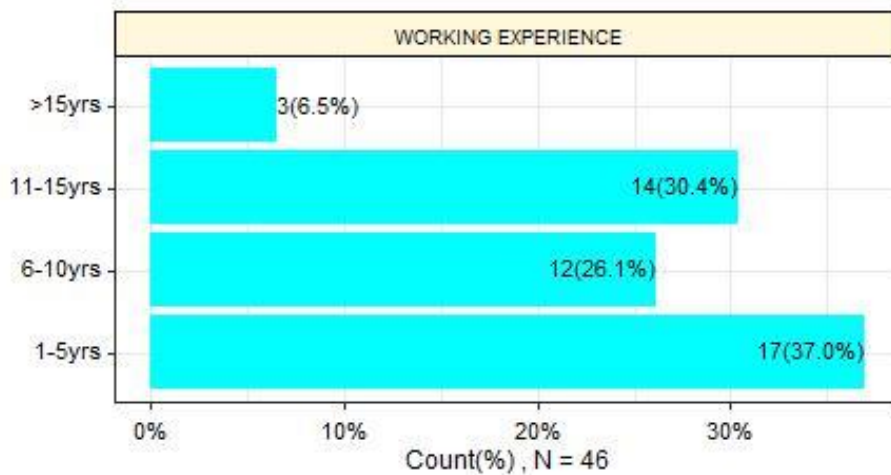


Figure 4.6: Work Experience (Q3)

4.3.4 Total number of employees in the department (Q4)

The large number (46.8%) of employees were from the finance department and 25.5% were from senior department. The other divisions included were management and junior staff at 19.1% and 8.5%, respectively.

Table 4.7: Total number of employees in the department (Q4)

Employees: frequency	4	9	12
diff	0.199	-	-
p-values	0.091	0.513	-
	0.002	0.059	0.130

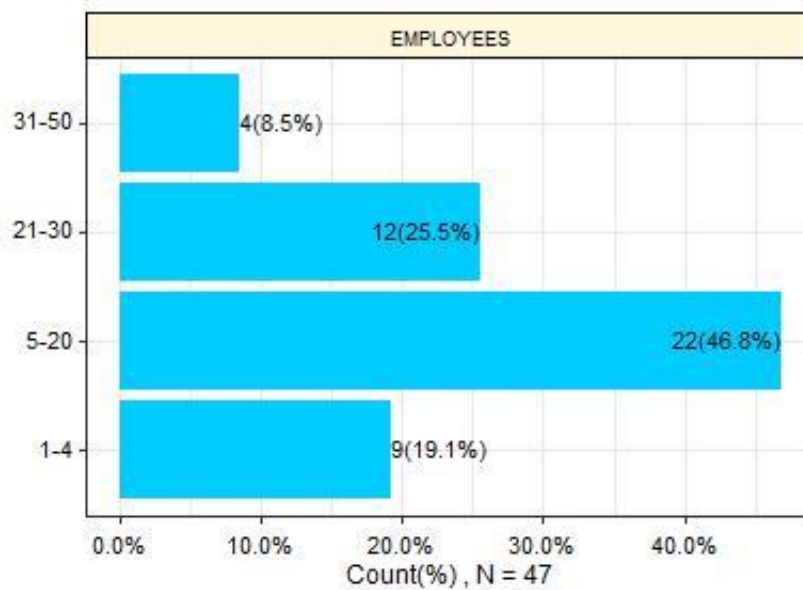


Figure 4.8: Total number of employees in the department (Q4)

4.3 Part B: Objectives of the study

This part comprises four sections that were designed to address the objectives the study. Twenty-seven questions were posed in this part of the questionnaire and the diagrams are included to present the findings.

4.4 Section B: Budget Planning

In the delivery of healthcare services by public hospitals, a budget is a plan that is a key component. A budget is a company strategy that is scaled up financially. A component of budget management is budget planning. As a result, managers are required to be familiar with and knowledgeable about budget planning. The significance of this section was to understand if there were risks that hospitals' monetary outcomes would be lower than anticipated.

4.5.1 Top management impart the budget plan to those setting up the budget plan and this aides in decrease of wastage of assets. (Q5.1)

The senior management must support budget creation and organization enthusiastically. If senior management encourages budget creation, it should mandate that departments and divisions create and defend their financial plans. The results show that most of the participants (85.1%) agreed that top management share the budget plan with those setting up the budget and this aides in decreasing wastage of funds, see Figure 4.9.2.

Four (8.5%) of the participants disagreed with the statement. This shows that a small number of government hospitals in KwaZulu-Natal, Durban do not grasp the significance of budget, budgetary control, and performance.

Table 4.9: Top management impart the budget plan to those setting up the budget plan and this aides in decrease of wastage of assets. (Q5.1)

Top management impart budget plan: frequency diff p-values 3

4

4	0.705	-
40	<0.001	<0.001

Source: Researcher (2022)

As illustrated in Table 4.9, the p- value associated with 3 & 4 value is <0.001 showing that it is statistically significant. P values less than 0.05 show that the data is statistically significant. Therefore, the value of 3 and 4 shows that top management impart the budget plan to those setting up the budget plan and this aides in decrease of wastage of assets.

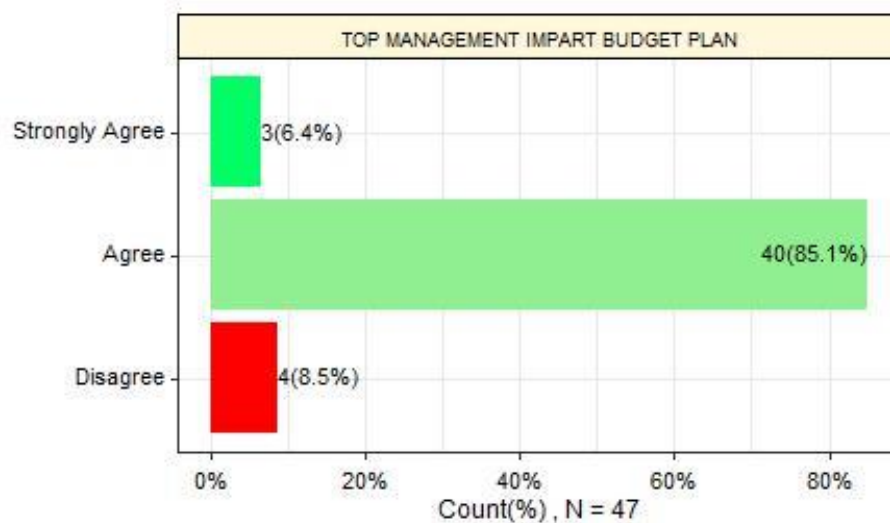


Figure 4.10: Top management impart the budget plan to those setting up the budget plan and this aides in decrease of wastage of assets. (Q5.1)

Source: Researcher (2022)

4.5.2 Authoritative divisions prepare budget plan preceding the spending year. (Q5.2)

Respondents were asked to comment on this statement with the purpose of evaluating their understanding of budget plan. The results show that 25 (53.2%) agreed and 20 (42.6%) strongly agree with the statement. Only 2 (4.3%) disagreed which shows that

only a few (4.3%) of public hospitals prepare their budget plan preceding the spending year.

Table 4.11: Authoritative divisions prepare budget plan preceding the spending year (Q5.2)

Authoritative divisions prepare budget plan: frequency	2	20
	<0.001	-
	<0.001	0.456

From the table above, the p-value for 2 (<0.001) indicating that it is statistically significant. P values of 0.05 or less indicate that the data is statistically significant. And the p – value 20 (0.456), is which is higher than 0.05 showing that there is an insignificant statistically.

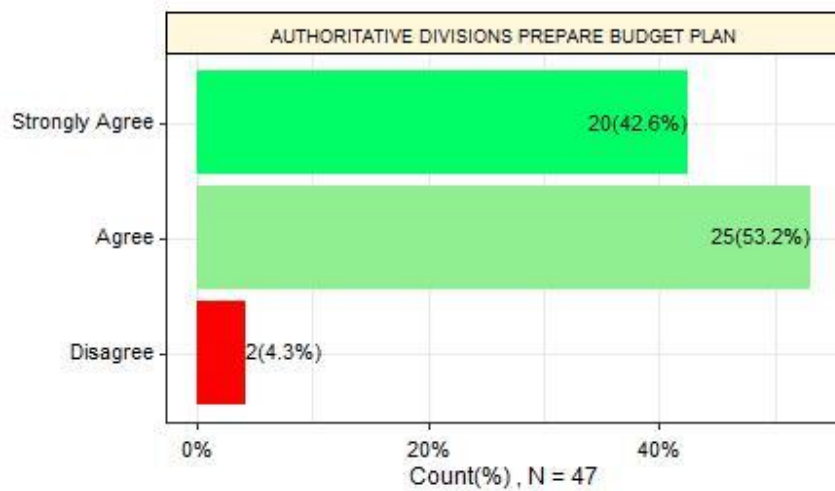


Figure 4.12: Authoritative divisions prepare budget plan preceding the spending year (Q5.2)

Source: Researcher (2022)

4.5.3 The organization has a long term and short-term budget plans (Q5.3)

Respondents were asked to comment on these statements with the purpose of evaluating their understanding of budget plan. The outcomes show that a high percentage (50.0%) agreed and strongly agree (41.3%) with the statement.

Table 4.13: The organization has a long term and short-term budget plans (Q5.3)

Organization has long and short-term budget plans: frequency

diff p-values	1	3	19
3	0.381	-	-
	<0.00	<0.00	
19	1	1	-
	<0.00	<0.00	0.53
23	1	1	7

From the table above, the p- value associated to the 1 value is <0.00 showing that it is statistically significantly. It is significant because the p- value is less than 0.05. The p- value associated to the 3 value is <0.00 which also shows that it is statistically significant, and the p- value associated to the value of 19 is 0.53 which is higher than 0.05 showing that there is an insignificant long – term and short – term budget plans.

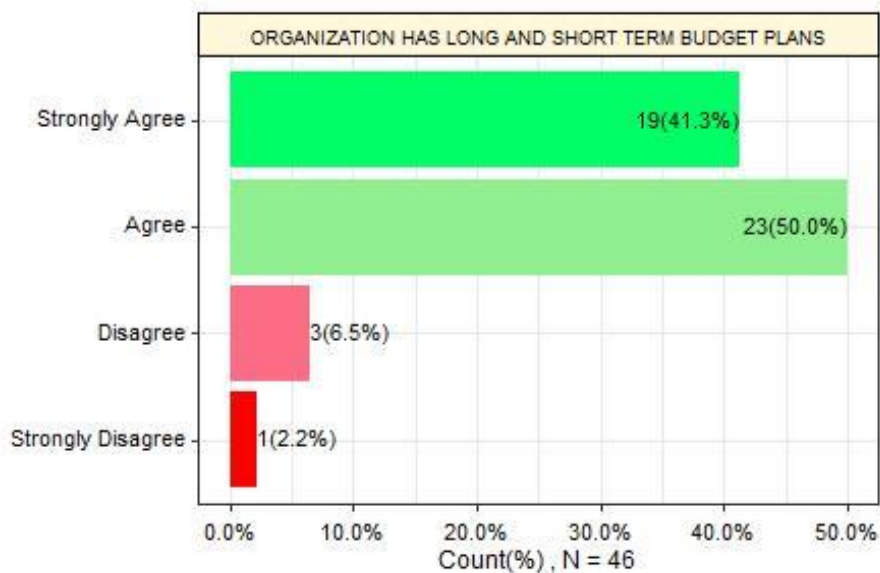


Figure 4.14: The organization has a long term and short-term budget plans (Q5.3)

Source: Researcher (2022)

4.5.4 Past information is utilized as the beginning stage for creating the financial plans (Q.5.4)

The results show that 29 (64.4%) of the participants agreed with the statement and 12 (26.7%) of the participants strongly agreed. While only 1 (2.2%) strongly disagreed with the statement and only 3 (6.7%) of the participants disagreed.

Table 4.15: Past information is utilized as the beginning stage for creating the financial plans (Q.5.4)

Past information utilized as beginning stage: freq	1	3	12
diff p-values	1	3	12
3	0.317	-	-
12	0.005	0.024	-
29	<0.001	<0.001	0.012

From the table above, the p – value associated to the value of 1 is <0.001, the p- value associated to the value of 3 is <0.001 and the p- value associated to the value of 12 is 0.012, which shows that it is statistically significant that past information is utilized as beginning stage. They are all significant because the p- values are less than 0.05.

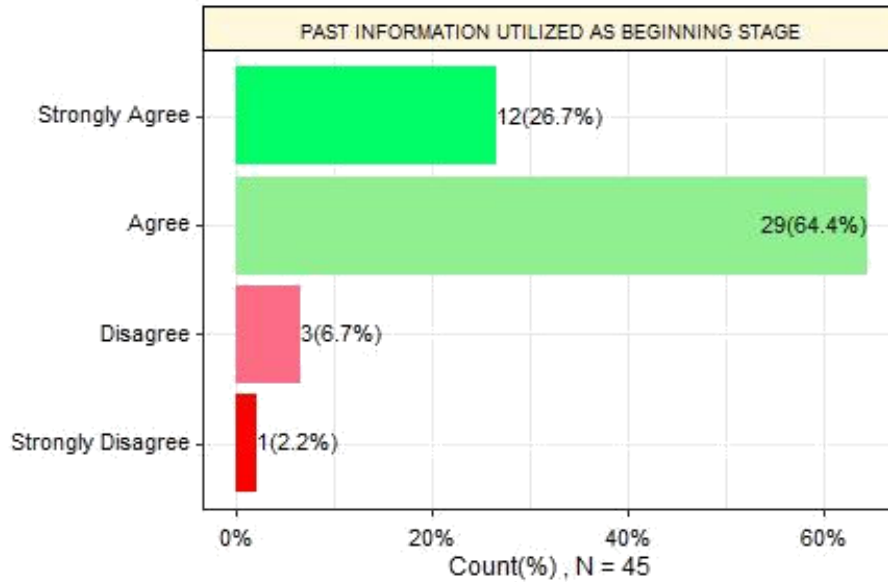


Figure 4.16: Past information is utilized as the beginning stage for creating the financial plans (Q.5.4)

Source: Researcher (2022)

4.5.5 The spending plans have clear goals and objectives (Q5.5)

The outcomes demonstrate that 30 (63.8%) respondents agreed, and 13 (27.7%) respondents strongly agreed with the statement, while 4 (8.5%) respondents disagreed with the statement. This then means that the 4 (8.5%) do not have clear goals and objectives as to what is required.

Table 4.17: The spending plans have clear goals and objectives (Q5.5)

Spending plans have clear goals and objectives:		
freq	4	13
diff	0.029	-
p-values	<0.001	0.014

The p-value associated with 4 is <0.001 and the p-value associated with 13 is 0.014, which shows that it is statistically significant that the spending plan have clear goals and objectives. If the p-value is less than 0.05 it is considered statistically significant.

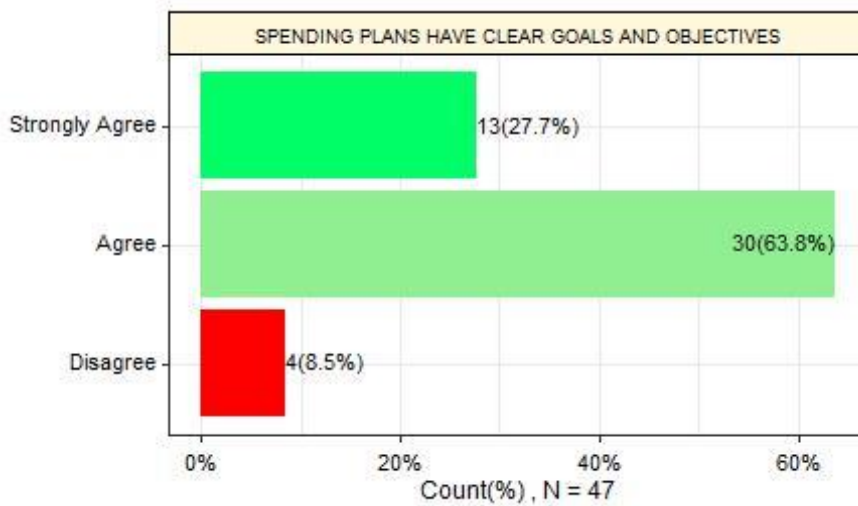


Figure 4.18: The spending plans have clear goals and objectives (Q5.5)

Source: Researcher (2022)

4.5.6 The organization put needs for the coming yearly budget conference and Committees (Q5.6)

The results show that highest number which is 28 (59.6%) of participants agreed with the statement and 18 (38.3%) strongly agreed.

Table 4.19: The organization put needs for the coming yearly budget conference and Committees (Q5.6)

Organization			
put needs			
upcoming			
yearly			
budget:			
frequency			
diff p-values	1	18	
18	<0.001	-	
28	<0.001	0.140	

From the table above, the p – value associated to the value of 1 is <0.001 which shows that it is statistically significant that organization put needs upcoming yearly budget and the p – value associated to the value of 18 is 0.140 which is higher than 0.05 shows that it is insignificant that organization put needs upcoming yearly budget.

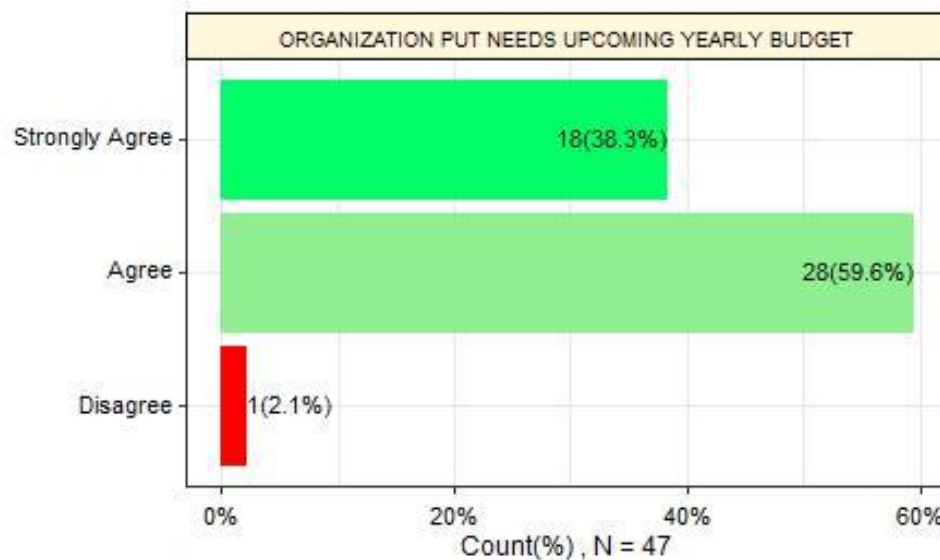
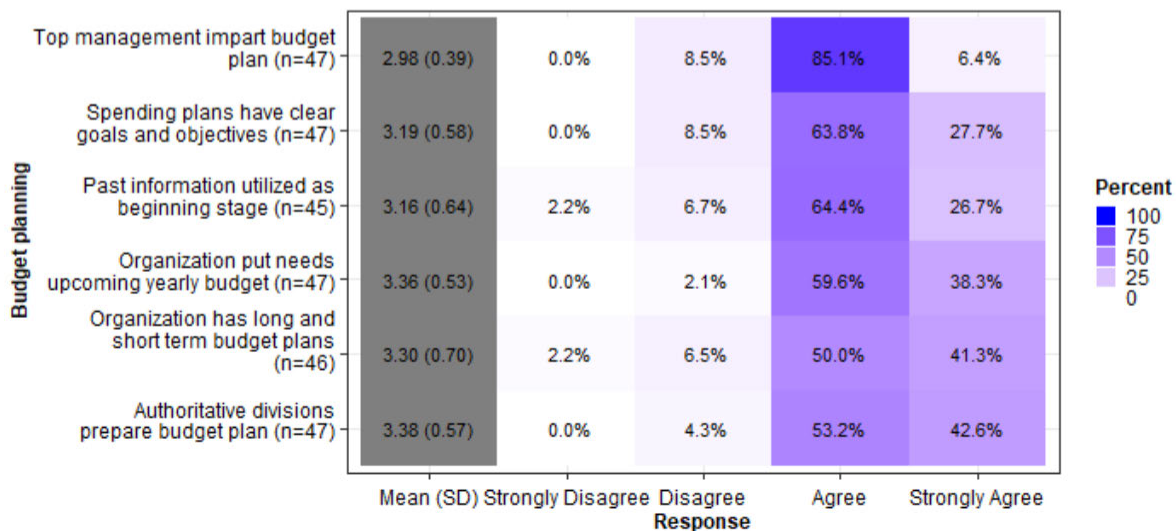
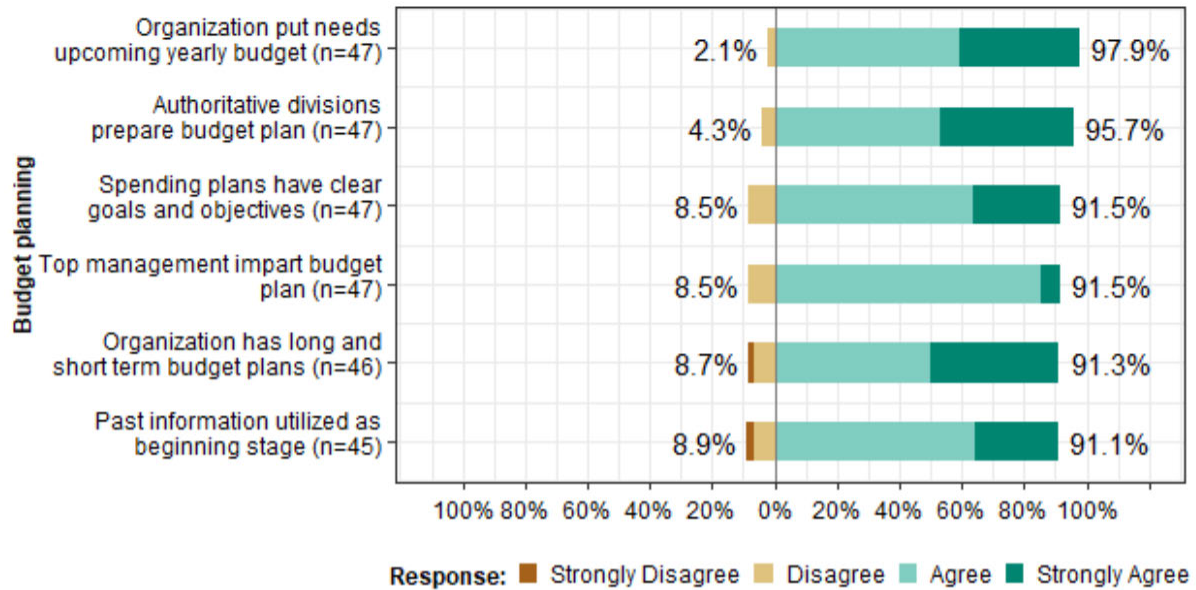


Figure 4.20: The organization put needs for the coming yearly budget conference and Committees (Q5.6)

Source: Researcher (2022)



Items	Mean	Item-rest correlation	Alpha
Authoritative divisions prepare budget plan	2.386	0.265	0.336
Spending plans have clear goals and objectives	2.182	0.238	0.355
Organization put needs upcoming yearly budget	2.364	0.145	0.417
Organization has long and short-term budget plans	3.295	0.248	0.346
Past information utilized as beginning stage	3.136	0.197	0.386
Overall	2.673	-	0.423
ITEMS DROPPED	Improvem ent	ItemsMaxAlpha	Overall, Alpha
Top management impart budget plan	1	0.423128	0.396436
ITEMS SCALE REVERSED	-	-	-
#N/A	#N/A	#N/A	#N/A

Source: Researcher (2022)

From the table above, based on the first statement that top management impart budget plan, the item was dropped, the improvement is 1, items max alpha 0.423128 and overall alpha 0.396436. Based on the second statement that authoritative divisions prepare budget plan the mean is 2.386, item-rest correlation is 0.265 which shows that there is a small positive correlation of authoritative divisions prepare budget plan and with the level of alpha is 0.336 which is higher than 0.05, therefore we can say that authoritative divisions prepare plan is statistically insignificant. Based on the third statement that spending plans have clear goals and objectives the mean is 2.182 which means that it is statistically insignificant since it is higher than 0.05, item – rest correlation is 0.238 which

is also insignificant since it is higher than 0.05 and alpha is 0.355. Based on all the rest of the findings, all the values are higher than 0.05 which means there is a statistically insignificant that hospitals plan budget.

4.5 Section C: Budget preparing

The financial plan process empowers hospitals to comprehend the instruments used to assign assets for the hospital sector. Taking a functioning commitment adjusts the budget process with hospital sector needs, coordinating assets towards current and advancing hospital needs.

4.7.1 You have satisfactory comprehension to prepare plan and budget (Q6.1)

The results show that 34 (72.3%) of respondents agreed with the statement, while 2 (4.3%) strongly agreed, 4 (8.5%) strongly disagreed and 7 (14.9%) of respondents, disagreed with the statement. This means that a few do not have satisfactory comprehension to prepare a plan and budget.

Table 4.21: You have satisfactory comprehension to prepare plan and budget (Q6.1)

Have satisfactory comprehension: frequency	diff	p-values	2	4	7
4		0.414	-	-	-
7		0.143	0.414	-	-
34		<0.001	<0.001	<0.001	<0.001

From the table above, the p – value associated to the value of 2 is <0.001 which shows that it is statistically significant, the p – value associated to the value of 4 is <0.001 which is lower than 0.05 shows that it is significant and the p- value associated with 7 is <0.001 which is lower than 0.05, therefore it is statistically significant that there is satisfactory comprehension to prepare plan and budget.

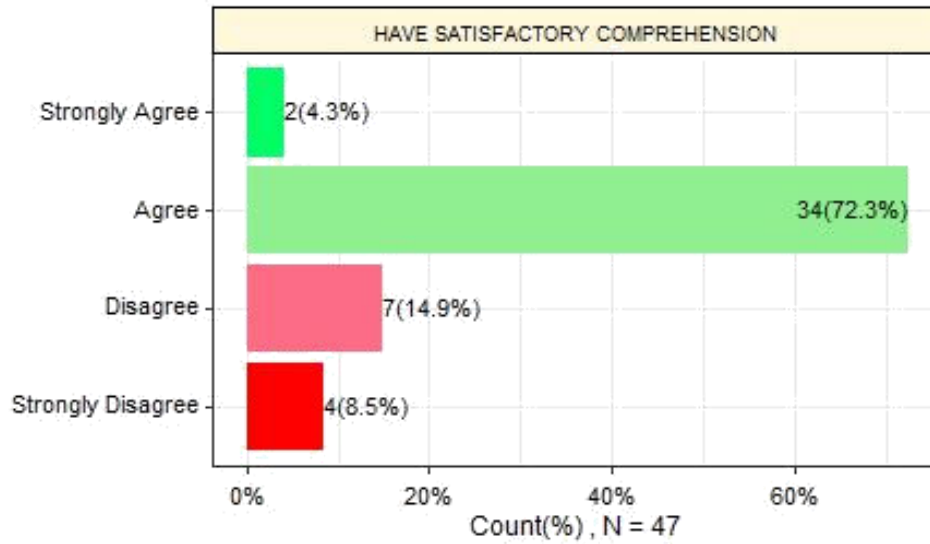


Figure 4.22: You have satisfactory comprehension to prepare plan and budget (Q6.1)

Source: Researcher (2022)

4.7.2 Budget is readied dependent on solid information and evaluations (Q6.2)

The findings for this statement show that many respondents (72.3%) agree, and the minority (19.1%) strongly agreed and 8.5% disagreed that budget is prepared dependent on solid information and evaluations.

Table 4.23: Budget is readied dependent on solid information and evaluations (Q6.2)

Budget
dependent
on solid
information
and
evaluations:
frequency
diff p-
values

4 9

9	0.166	-
34	<0.001	<0.001

From the table above, the p – value associated to the value of 4 is <0.001 which shows that it is statistically significant and the p – value associated to the value of 9 is <0.001 which is lower than 0.05 shows that it is significant therefore it is statistically significant that budget is readied dependent on solid information and evaluations.

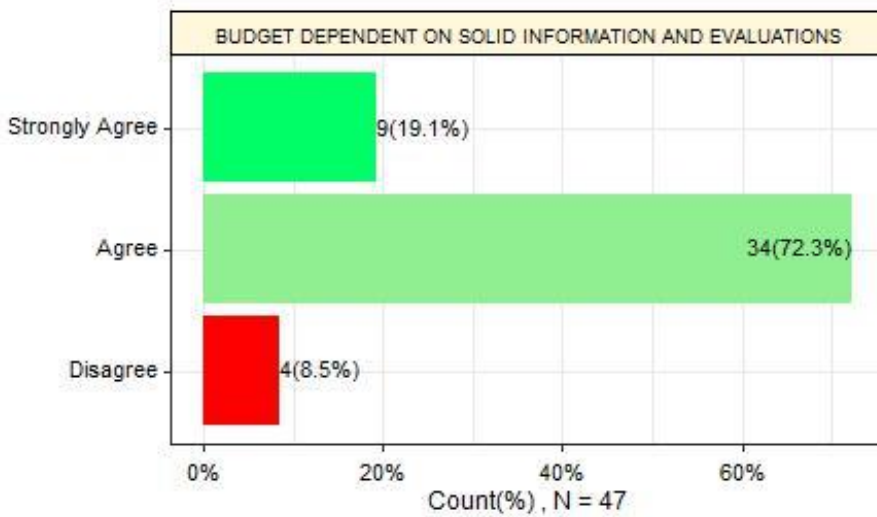


Figure 4.24: Budget is readied dependent on solid information and evaluations (Q6.2)

4.7.3 Social pressure could affect my business (Q6.3)

The findings demonstrate that many respondents (59.6%) disagreed with the statement and minority (8.5%) strongly agreed, 14.9% agreed and 17.0% disagreed.

Table 4.25: Social pressure could affect my business (Q6.3)

Social			
pressure			
could			
affect my			
business:	4	7	8

frequency

diff p-

values

7	0.439	-	-
8	0.372	0.796	-
28	<0.001	0.001	0.002

From the table above, the p-value associated to the value of 4 is <0.001, the p-value associated to the value of 7 is 0.001 and the p-value associated to the value of 8 is 0.002, the values are all below 0.05 which shows that it is statistically significant that social pressure affect the business.

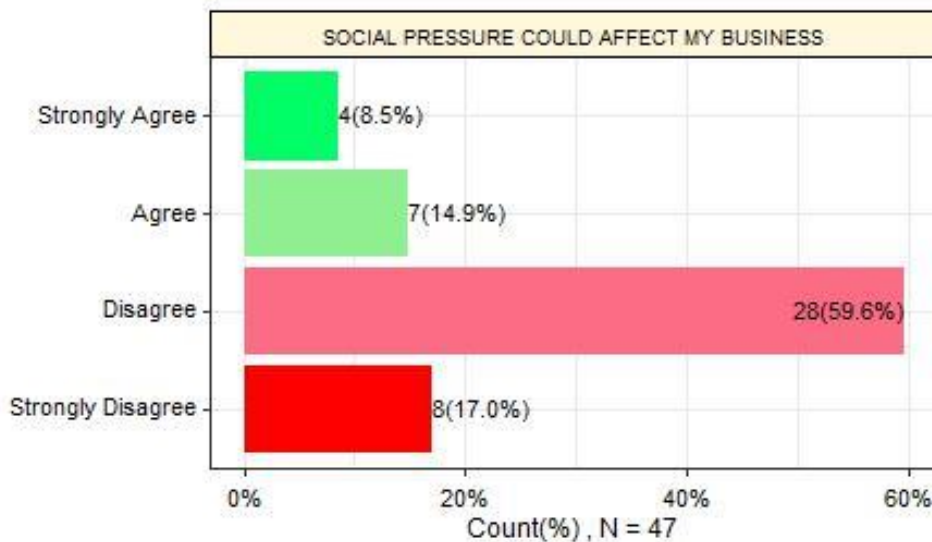


Figure 4.26: Social pressure could affect my business (Q6.3)

Source: Researcher (2022)

4.7.4 Your office has adequate number of professionals (budget officers) who prepare plan and budget (Q6.4)

The results show that 27 of respondents (57.4%) agreed with the statement, 17 of respondents (36.2%) strongly agree and 3 of respondents (6.4%) disagreed.

Table 4.27: Your office has adequate number of professionals (budget officers) who prepare plan and budget (Q6.4)

Adequate professional budget officers:			
frequency	3	17	
diff p-values	0.003	-	
17	<0.001	0.132	
27			

From the table above, the p- value associated to the 3 value is <0.001 showing that it is statistically significantly. It is significant because the p- value is less than 0.05. The p-value associated to the 17 value is 0.0132 which shows that it is statistically insignificant that the office has adequate number of professionals (budget officers) who prepare plan, therefore It is significant because the p- value is higher than 0.05.

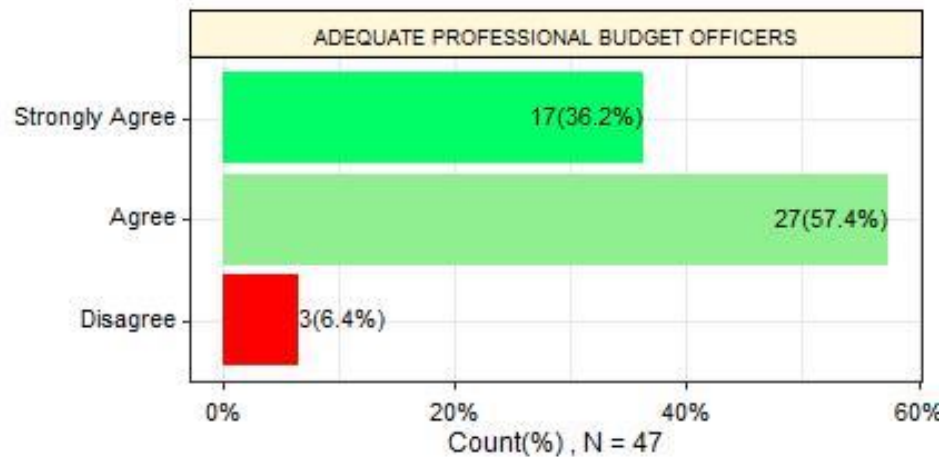


Figure 4.28: Your office has adequate number of professionals (budget officers) who prepare plan and budget (Q6.4)

4.7.5 Your office modifies its plan every now and again according to budget plan (Q6.5)

The results show that the majority of respondents (57.4%) agreed with the statement, 11 of respondents (23.4%) strongly agreed and 8 of respondents (17.0%) disagreed with the statement.

Table 4.29: Your office modifies its plan every now and again according to budget plan (Q6.5)

Constantly modify plan as per budget: frequency	diff	p-values	1	8	11
8	0.024	-	-	-	-
11	0.008	0.491	-	-	-
27	<0.001	0.004	0.014	-	-

From the table above, the p-value associated to the value of 1 is <0.001, the p-value associated to the value of 7 is 0.001 and the p-value associated to the value of 8 is 0.002, the values are all below 0.05 which shows that it is statistically significant that social pressure affect the business.

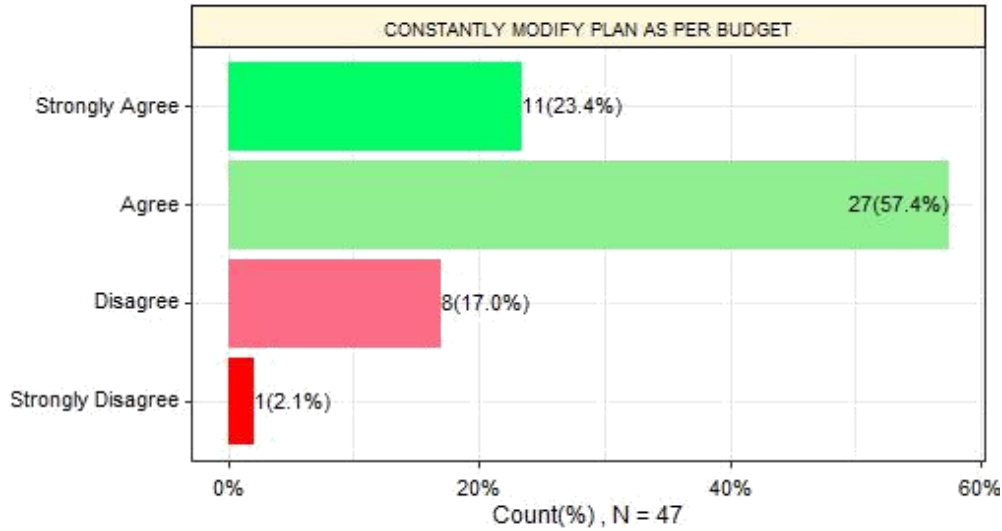


Figure 4.30: Your office modifies its plan every now and again according to budget plan (Q6.5)

Source: Researcher (2022)

4.7.6 In your association use financial plans are arranged in clear manner (Q6.6)

The results show that many respondents (66.0%) agreed with the statement, while the fewer respondents (12.8%) disagreed and 10 of respondents (21.3%) disagreed with the statement.

Table 4.31: In your association use financial plans are arranged in clear manner (Q6.6)

Financial plans arranged in clear manner: frequency	6	10
10	0.317	-
31	<0.001	0.002

From the table above, the p-value associated to the value of 6 is <0.001, the p-value associated to the value of 10 is 0.002, the values are all below 0.05 which shows that it is statistically significant that association use financial plans are arranged in clear manner.

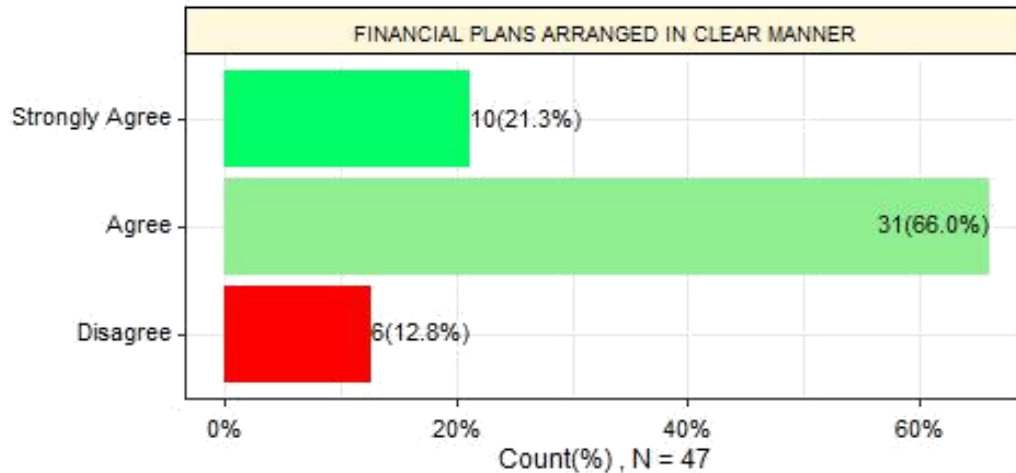


Figure 4.32: In your association use financial plans are arranged in clear manner (Q6.6)

Source: Researcher (2022)

4.7.7 Your office has an enthusiasm to demand financial plan without plan (Q6.7)

The results show that 23 (48.9%) of respondents agreed with the statement and 13 (27.7%) of respondents strongly agreed with the statement, while 10 (21.3%) of respondents disagreed and 1(2.1%) of respondents strongly disagreed.

Table 4.33: Your office has an enthusiasm to demand financial plan without plan (Q6.7)

Office has enthusiasm to demand financial plan: frequency diff

p-values	1	10	13
10	0.013	-	-
13	0.004	2	-
23	<0.00	0.03	0.11

From the table above, the p-value associated to the value of 1 is <0.00, the p-value associated to the value of 10 is 0.03, the p-value associated to the value of 13 is 0.11, all

the values are all below 0.05 which shows that it is statistically significant that office has an enthusiasm to demand financial plan without a plan.

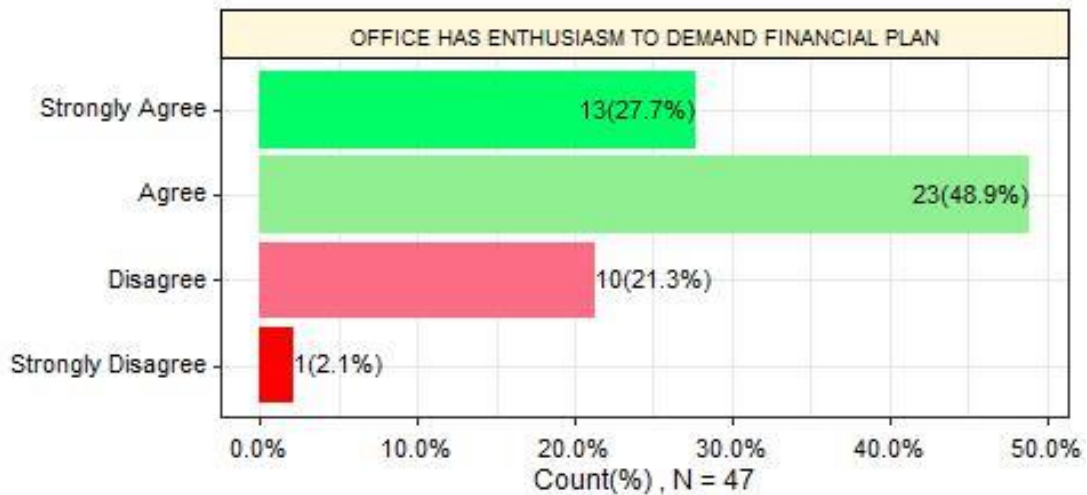


Figure 4.34: Your office has an enthusiasm to demand financial plan without plan (Q6.7)

Source: Researcher (2020)

4.7.8 Financial plans are planned according to your authoritative objective and goals (Q6.8)

The findings show that 29 (61.7%) of the respondents agreed with the statement and 15 (31.9%) of the respondents strongly agreed, while 3 (6.4%) of the respondents disagreed with the statement.

Table 4.35: Financial plans are planned according to your authoritative objective and goals (Q6.8)

Financial plans are planned accordingly: frequency	diff	p-values	3	15
			0.007	-
			<0.001	0.035

From the table above, the p- value associated to the 3 value is <0.001 showing that it is statistically significantly. It is significant because the p- value is less than 0.05. The p-value associated to the 15 value is 0.035 which shows that it is also statistically significant that the financial plans are planned accordingly to the authoritative objective and goals.

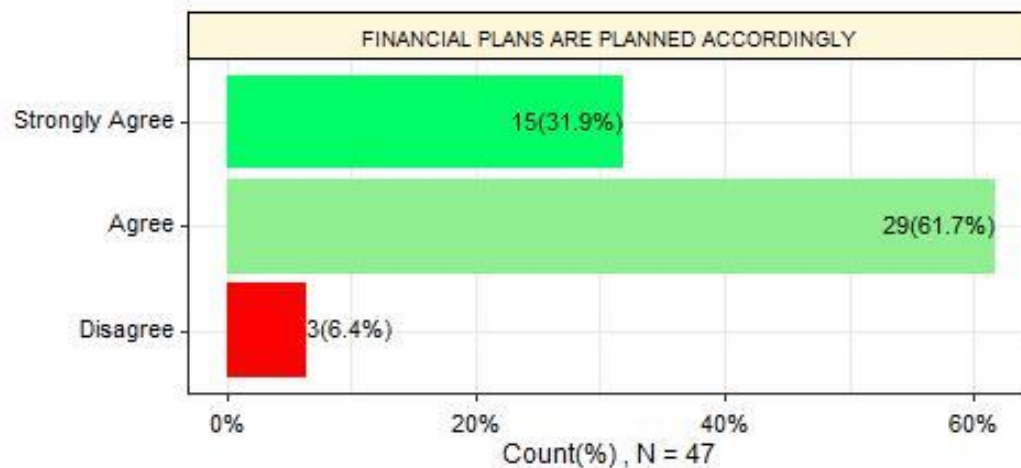
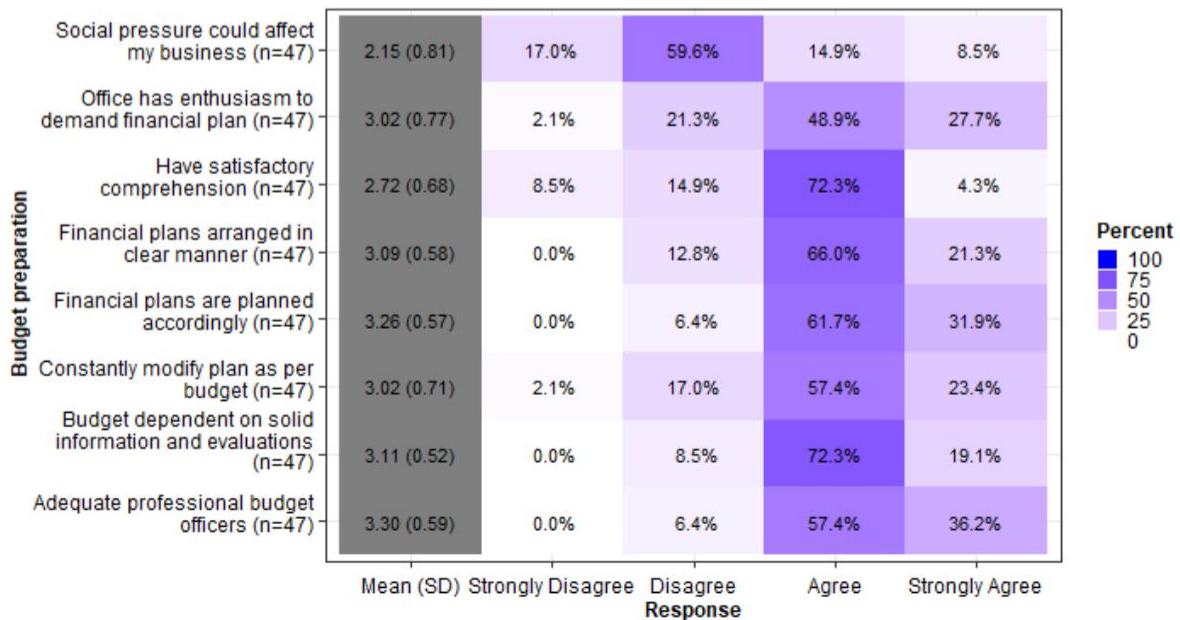
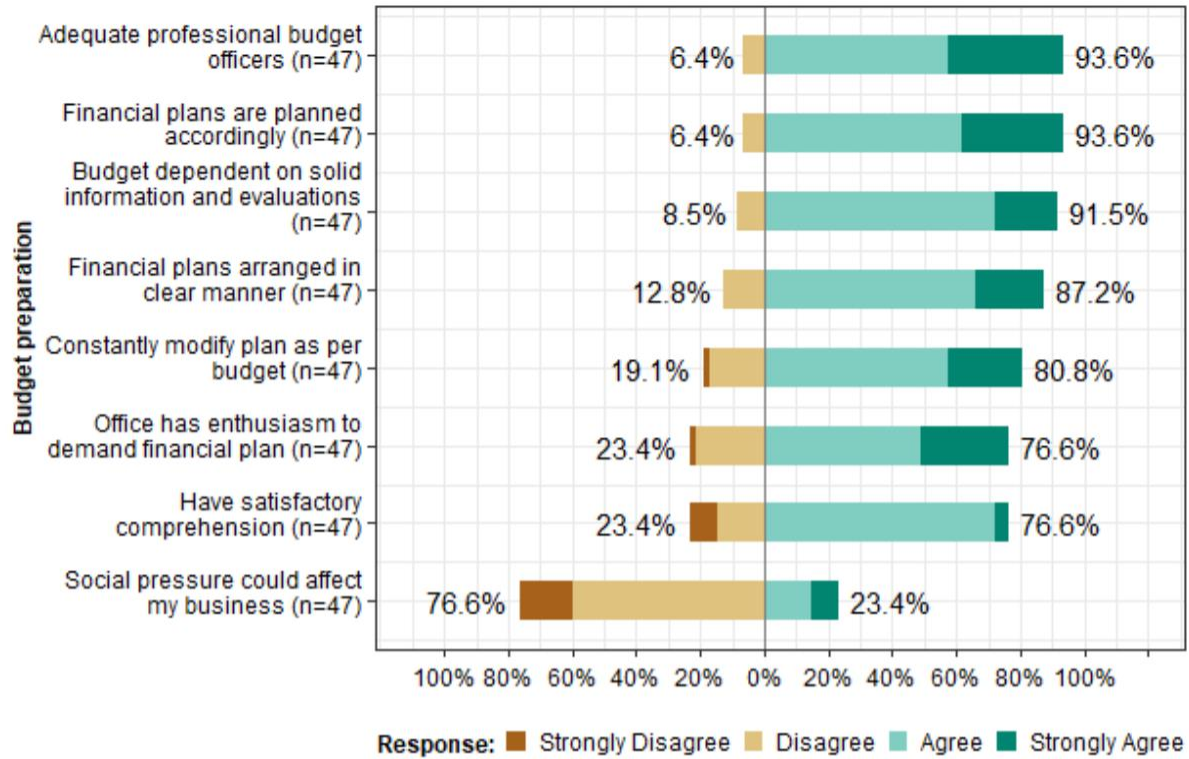


Figure 4.36: Financial plans are planned according to your authoritative objective and goals (Q6.8)

Source: Researcher (2020)

Summary conclusion



Items	Mean	Item-rest correlation	Alpha
Have satisfactory comprehension	2.723	0.401	0.659
Budget dependent on solid information and evaluations	2.106	0.357	0.674
Constantly modify plan as per budget	3.021	0.599	0.565
Financial plans arranged in clear manner	2.085	0.317	0.688
Office has enthusiasm to demand financial plan	3.021	0.561	0.583
Overall	2.591	-	0.690

ITEMS DROPPED	Improvement	ItemsMaxAlpha	OverallAlpha
Social pressure could affect my business	1	0.652830	0.585564
Adequate professional budget officers	2	0.683547	0.652830
Financial plans are planned accordingly	3	0.689597	0.683547
ITEMS SCALE REVERSED	-	-	-
#N/A	#N/A	#N/A	#N/A

From the table above, based on the first statement that have satisfactory comprehension the mean is 2.723, item-rest correlation is 0.401 and alpha is 0.659. Based on the second statement that budget dependent on solid information and evaluations the mean is 2.106, items-rest correlation is 0.357 and alpha is 0.674. Items- rest correlation is statistically significant since 0.357 is less than 0.05 and mean and alpha are insignificant since they are all above 0.05. Based on the third statement that constantly modify plan as per budget, mean is 3.021, items-rest correlation is 0.599 and alpha is 0.565. Based on the fourth statement that financial plans arranged in clear manner, mean is 2.085, items-rest correlation is 0.317 and alpha is 0.688. Based on the last statement that office has enthusiasm to demand financial plan, mean is 3.021, items-rest correlation is 0.561 and alpha is 0.583 and the overall mean is 2.591, items-rest correlation is 0 and alpha is

0.690. Based on items dropped, the first statement that social pressure could affect my business, improvement is 1, items max alpha is 0.652830 and overall alpha is 0.585564. Based on the second statement, that adequate professional budget officers', improvement is 2, items max alpha is 0.683547 and overall alpha is 0.652830. And based on the last statement that financial plans are planned accordingly, improvement is 3, items max alpha is 0.689597 and overall alpha is 0.683547.

4.6 Section D: Budget Implementation

4.7.9 You are associated with your area of expertise budget executing for budgetary execution (Q7.1)

The results show that 35 (76.1%) of the respondents agreed with the statement, while the minority of 5 (10.9%) of the respondents strongly agreed, 5 (10.9%) of the respondents disagreed and 1 (2.2%) strongly disagreed with the statement. This shows that the minority is not clear with budget matters.

Table 4.37: You are associated with your area of expertise budget executing for budgetary execution (Q7.1)

Associated with expertise area in budget execution: frequency diff p-values			
		1	5
5		0.123	-
		<0.00	<0.00
35		1	1

From the table above, the p-value associated to the value of 1 is <0.00 and the p-value associated to the value of 5 is <0.00 which shows that it is statistically significant. It is significant since the p-value is less than 0.05.

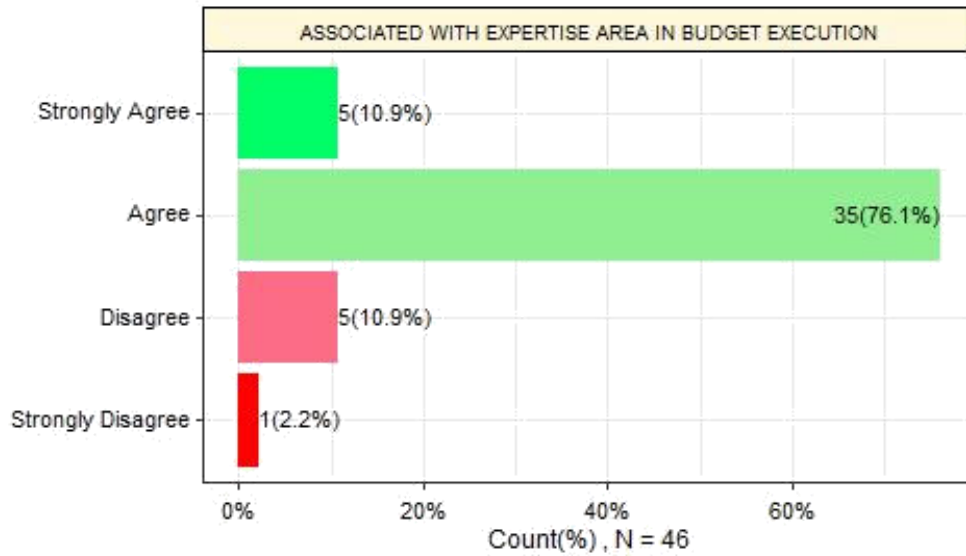


Figure 4.38: You are associated with your area of expertise budget executing for budgetary execution (Q7.1)

Source: Researcher (2020)

4.7.10 your office uses the endorsed budget dependent on its arrangement (Q7.2)

The results show that 23 (50.0%) of the respondents agreed with the statement and 13 (28.3%) of the respondents strongly agreed with the statement. This was while only 9 (19.6%) of the respondents disagreed and 1 (2.2%) of them strongly disagreed with the statement.

Table 4.39: Your office uses the endorsed budget dependent on its arrangement (Q7.2)

Office uses endorsed budget: frequency	diff	p-values	1	9	13
9		0.020	-	-	-
13		0.004	0.394	-	-
23		<0.001	0.020	0.115	-

From the table above, the p-value associated to the value of 1 is <0.001, the p-value associated to the value of 9 is 0.020 which shows that it is statistically significant. It is significant since the p-value is less than 0.05. The p-value associated to the value of 13 is 0.115 which shows that it is statistically insignificant since it is higher than 0.05.

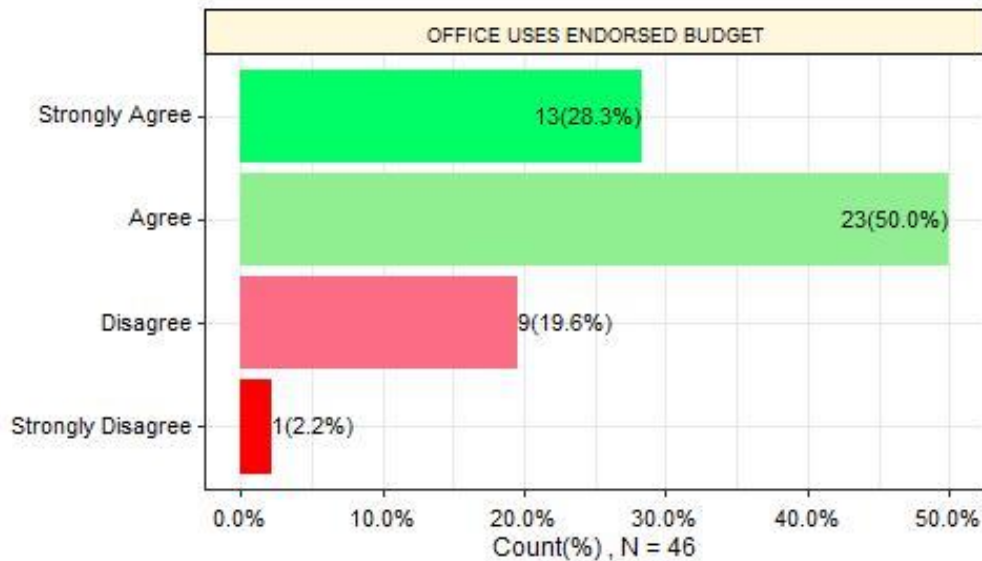


Figure 4.40: Your office uses the endorsed budget dependent on its arrangement (Q7.2)

Source: Researcher (2022)

4.7.11 your office's genuine budget implementation and its reports are reliable with plan (Q7.3)

The results show that 32 (71.1%) of the respondents agreed with the statement and 11 (24.4%) of the respondents strongly agreed as well. Very few of the respondents (4.4%) disagreed with the statement.

Table 4.41: Your office's genuine budget implementation and its reports are reliable with plan (Q7.3)

Genuine budget implementation and reliable: frequency diff	2	11
p-values	0.013	-
	<0.001	0.002

From the table above, the p-value associated to the value of 2 is <0.001 and the p-value associated to the value of 11 is 0.002 which shows that it is statistically significant. It is significant since the p-value is less than 0.05.

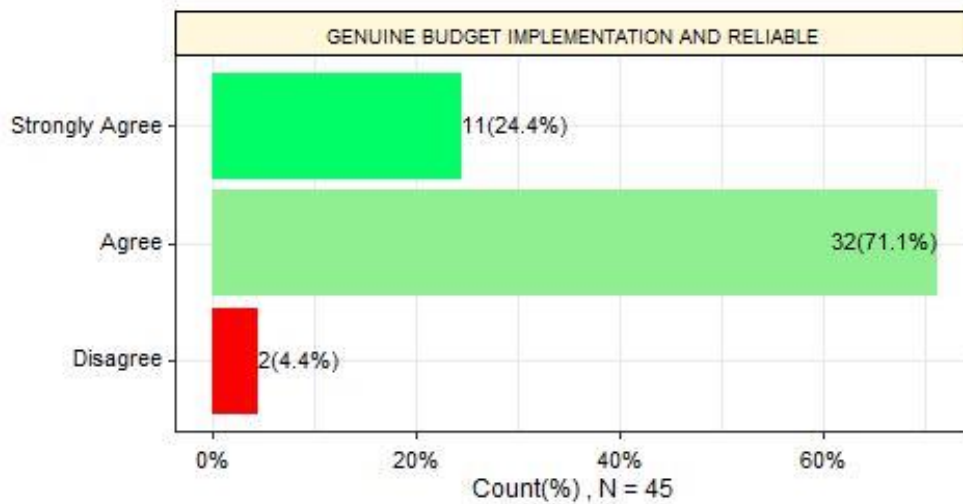


Figure 4.42: Your office's genuine budget implementation and its reports are reliable with plan (Q7.3)

4.7.12 Payment is actualized dependent on full reports and confirmations (Q7.4)

The results show that 22 (47.8%) of the respondents agreed with the statement, 14 (30.4%) strongly agreed and 10 (21.7%) of the respondents disagreed in response to the statement.

Table 4.43: Payment is actualized dependent on full reports and confirmations (Q7.4)

Payment dependent on full reports and confirmations: frequency diff	10	14
p-values		

		0.41	
14	4	-	
	0.10	0.27	
22	2	4	

From the table above, the p-value associated to the value of 10 is 0.10, and the p-value associated to the value of 14 is 0.27 which shows that it is statistically insignificant. It is insignificant since the p-value is higher than 0.05.

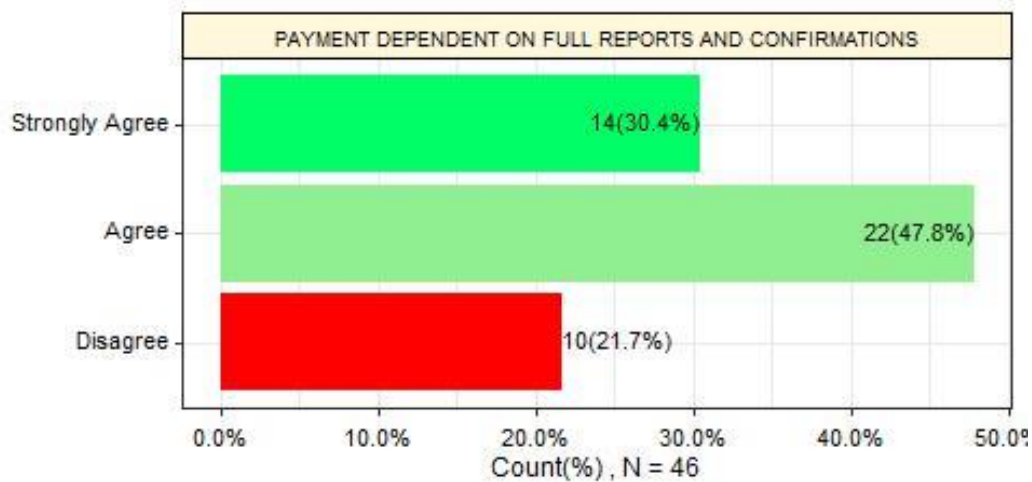


Figure 4.44: Payment is actualized dependent on full reports and confirmations (Q7.4)

Source: Researcher (2022)

4.7.13 Your office keeps its budget implementation as per the Government financial rules and regulations (Q7.5)

The results show that 24 (53.3%) of the respondents agreed with the statement and 16 (35.6%) of the respondents strongly agreed. The lowest number at 5 (11.1%) of the respondents disagreed with the statement.

Table 4.45: Your office keeps its budget implementation as per the Government financial rules and regulations (Q7.5)

Office keeps budget implementation: frequency	5	16
diff	0.025	-
p-values	0.001	0.206

From the table above, the p-value associated to the value of 5 is 0.001, which shows that it is significant, and the p-value associated to the value of 16 is 0.206 which shows that it is statistically insignificant. It is insignificant since the p-value is higher than 0.05.

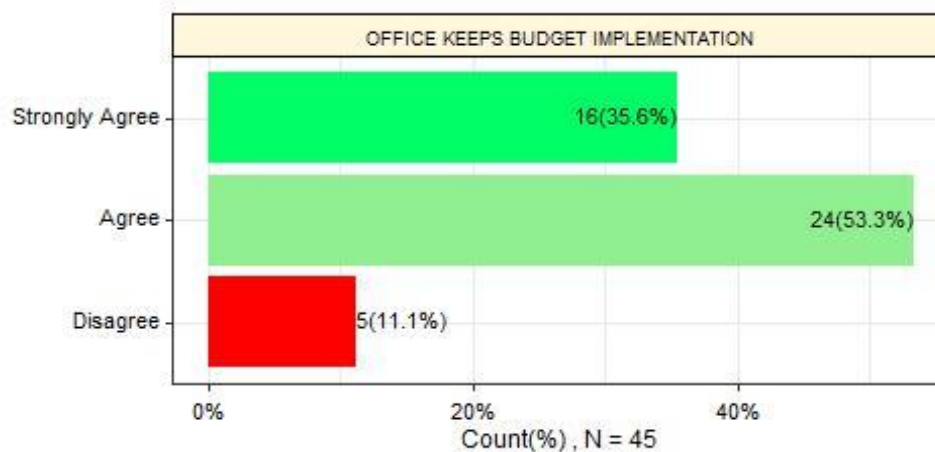
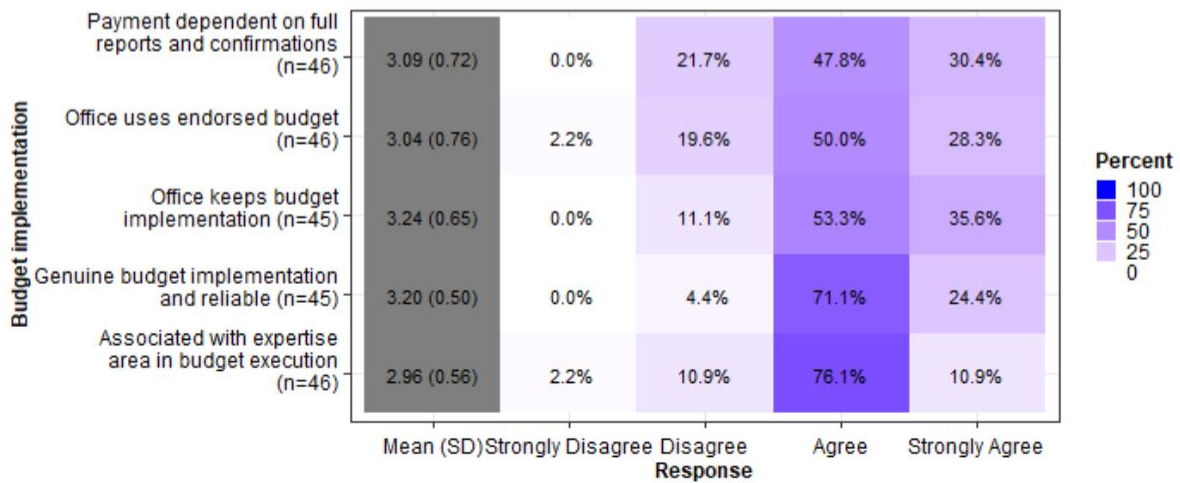
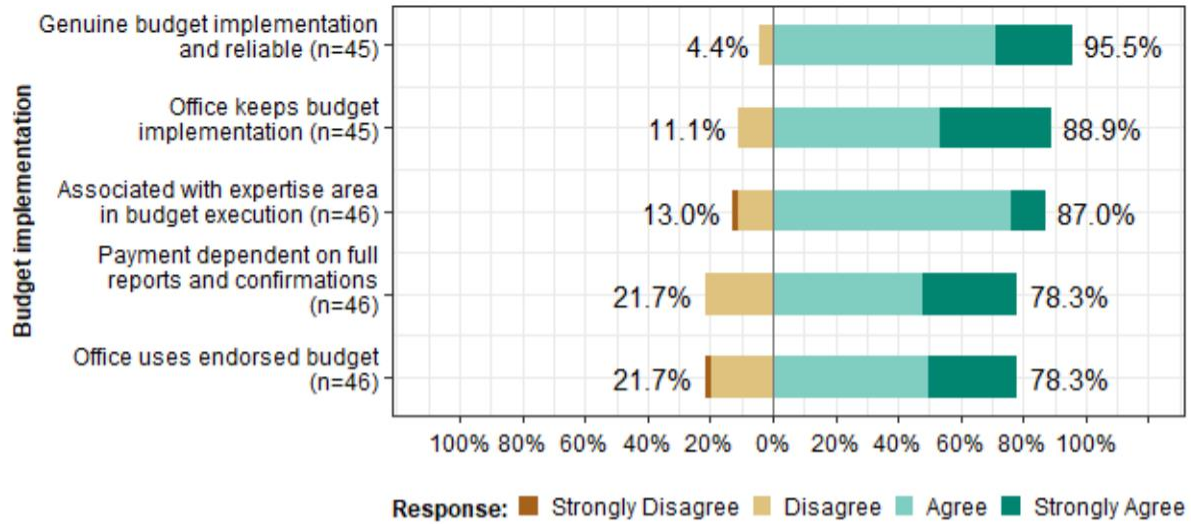


Figure 4.46: Your office keeps its budget implementation as per the Government financial rules and regulations (Q7.5)

Source: Researcher (2022)

Summary conclusion



Items	Mean	Item-rest correlation	Alpha
Associated with expertise area in budget execution	2.933	0.350	0.444
Office uses endorsed budget	3.067	0.321	0.458
Payment dependent on full reports and confirmations	2.089	0.295	0.481

Office keeps budget implementation	2.244	0.325	0.452
Overall	2.583	-	0.530
ITEMS DROPPED	Improvem ent	ItemsMaxAlpha	OverallAlp ha
Genuine budget implementation and reliable	1	0.466922	0.426418
ITEMS SCALE REVERSED	-	-	-
#N/A	#N/A	#N/A	#N/A

From the table above, based on the first statement that associated with expertise area in budget execution, mean is 2.933, item-rest correlation is 0.350 and alpha is 0.444. Based on the second statement that office uses endorsed budget, mean is 3.067, items-rest correlation is 0.321 and alpha is 0.458. Based on the third statement that Payment dependent on full reports and confirmations, mean is 2.089, items-rest correlation is 0.295 and alpha is 0.481. Based on the fourth statement that office keeps budget implementation, mean is 2.244, items-rest correlation is 0.325 and alpha is 0.452. The overall mean is 2.583, items-rest correlation is 0 and alpha is 0.530. Based on items dropped, that genuine budget implementation and reliable, improvement is 1, items max alpha is 0.466922 and overall alpha is 0.426418.

4.7 Section E – Budgetary Control

Himanshu Rajak (2020) depicts budgetary control as a control procedure by which genuine outcomes are contrasted and budgets. Any distinctions (fluctuations) are created with the obligation of key people who can either practice control activity or reconsider the first financial plans.

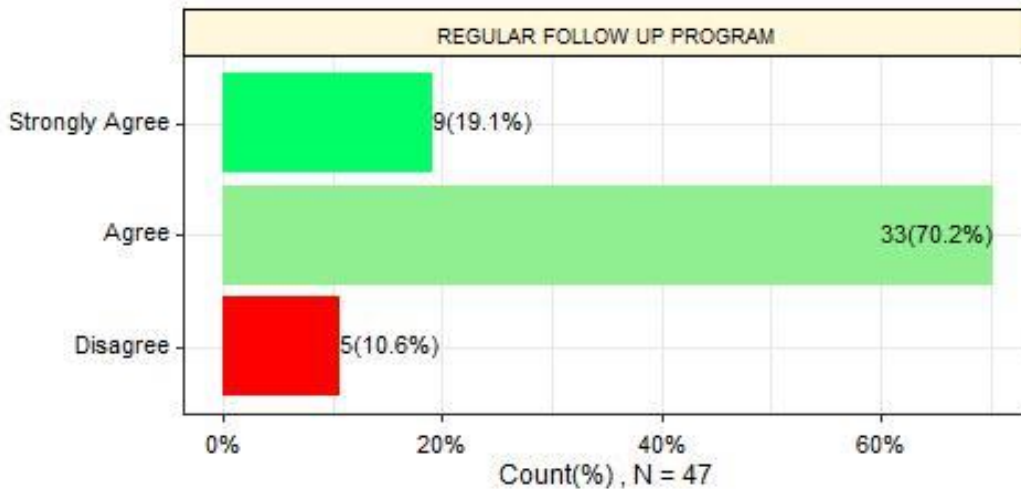
**4.8.1 Your office has the practice to regular follow up program on its budget
Planning and control (Q8.1)**

The results show that 33 (70.2%) of the respondents agreed with the statement, while the lowest at 9 (19.1%) of the respondents strongly agreed and 5 (10.6%) disagreed with the statement.

**Table 4.47: Your office has the practice to regular follow up program on its budget
Planning and control (Q8.1)**

Regular follow up program: frequency	5	9
diff	0.285	-
p-values	<0.001	<0.001

From the table above, the p-value associated to the value of 5 is <0.001, and the p-value associated to the value of 9 is <0.001 which shows that it is statistically significant. It is significant since the p-values are less than 0.05.



5

**Figure 4.48: Your office has the practice to regular follow up program on its budget
Planning and control (Q8.1)**

Source: Researcher (2020)

4.8.2 Budgeting control empowers association to accomplish its objectives much effectively since it helps in adjusting the genuine outcomes to the plan (Q8.2)

The results show that the majority (85.1%) of the respondents agreed with the statement, while the minority (12.8%) strongly agreed and 1 (2.1%) disagreed with the statement.

Table 4.49: Budgeting control empowers association to accomplish its objectives much effectively since it helps in adjusting the genuine outcomes to the plan (Q8.2)

Budgeting control			
Empowers			
accomplishments:			
frequency	1	6	
diff	0.059	-	
p-values	<0.001	<0.001	

From the table above, the p-value associated to the value of 1 is <0.001, and the p-value associated to the value of 6 is <0.001 which shows that it is statistically significant. It is significant since the p-values are less than 0.05.

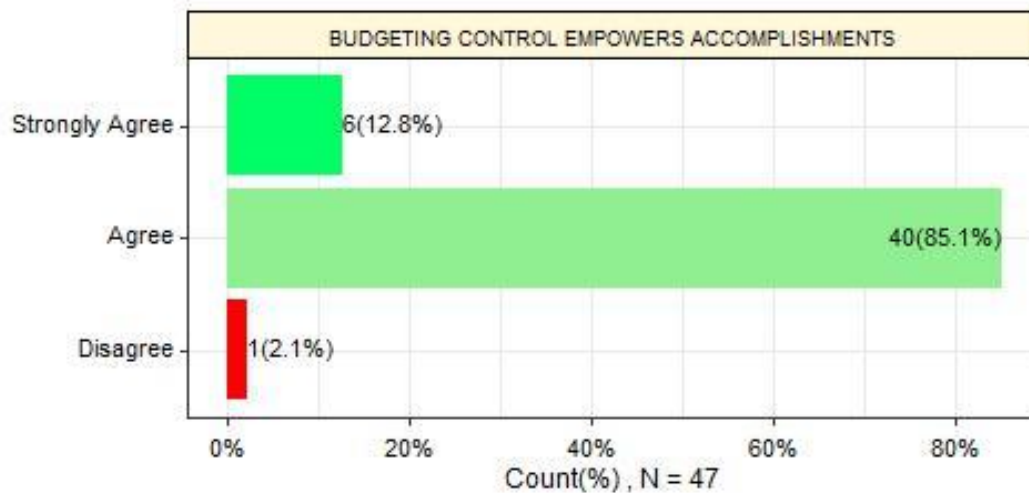


Figure 4.50: Budgeting control empowers association to accomplish its objectives much effectively since it helps in adjusting the genuine outcomes to the plan (Q8.2)

Source: Researcher (2022)

4.8.3 The management control practice in the association helps in connecting the vital planning and operational planning (Q8.3)

The results show that 37 (78.7%) of the respondents agreed with the statement and the lowest number of 4 (8.5%) of the respondents strongly agreed and 6 (12.8%) of the respondents disagreed with the statement.

Table 4.51: The management control practice in the association helps in connecting the vital planning and operational planning (Q8.3)

Management control helps with vital planning:	freq	diff	p-values
4	4	6	
6	0.527	-	
37	<0.001	<0.001	

From the table above, the p-value associated to the value of 4 is <0.001, and the p-value associated to the value of 6 is <0.001 which shows that it is statistically significant. It is significant since the p-values are less than 0.05.

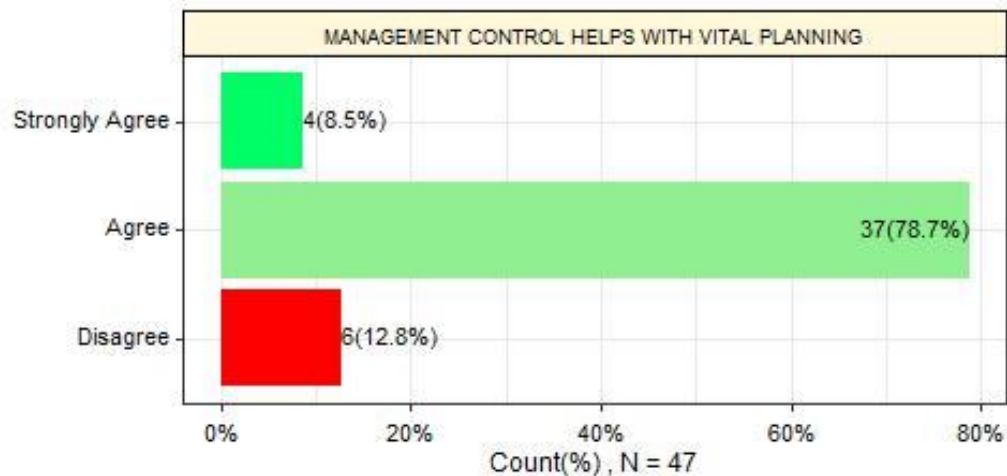


Figure 4.52: The management control practice in the association helps in connecting the vital planning and operational planning (Q8.3)

Source: Researcher (2022)

4.8.4 Your office specialists have satisfactory ability to assess spending plan with organization objective (Q8.4)

An organization's daily operations and long-term strategy are outlined in the management plan. It covers the common practices for carrying out various tasks, including as handling money, dealing with the organization's real work, and addressing how individuals carry out their roles, as well as the overarching philosophical and intellectual framework within which these practices function.

The results show that 27 (57.4%) of the respondents agreed with the statement and 13 (27.7%) of the respondents strongly agreed. The minority (12.8%) of the respondents disagreed and 1 (2.1%) strongly disagreed with the statement.

Table 4.53: Your office specialists have satisfactory ability to assess spending plan with organization objective (Q8.4)

Office specialists assess spending plan: frequency diff p-

Values	1	6	13
6	0.071	-	-
13	0.003	0.108	-
	<0.00	<0.00	0.04
27	1	1	0

From the table above, the p-value associated to the value of 1 is <0.00, the p-value associated to the value of 6 is also <0.00 and the p-value associated to the value of 13 is 0.04, all the values are statistically significant since they are all below 0.05

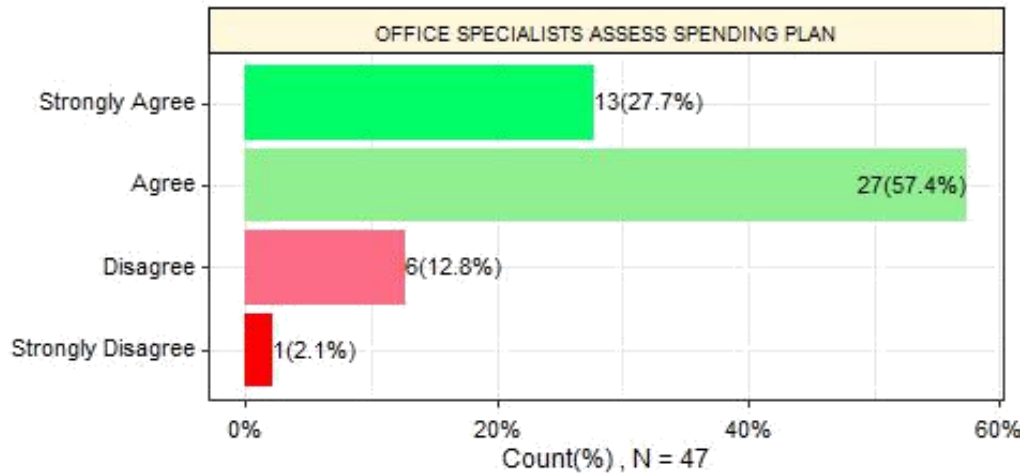


Figure 4.54: Your office specialists have satisfactory ability to assess spending plan with organization objective (Q8.4)

Source: Researcher (2022)

4.8.5 Your office has solid budget control Mechanism (Q8.5)

The results show that 28 (59.6%) of the respondents agreed with the statement and 14 (29.8%) of the respondents strongly agreed with the statement. The minority of 4 (8.5%) of the respondents disagreed and 1 (2.1%) strongly disagreed with the statement.

Table 4.55: Your office has solid budget control Mechanism (Q8.5)

Office has solid budget control mechanism: frequency diff p-

values	1	4	14
4	0.180	-	-
14	0.002	0.028	-
28	<0.00	<0.00	0.03

From the table above, the p-value associated to the value of 1 is <0.00, the p-value associated to the value of 4 is also <0.00 and the p-value associated to the value of 14 is 0.03, all the p-values are statistically significant since they are all below 0.05.

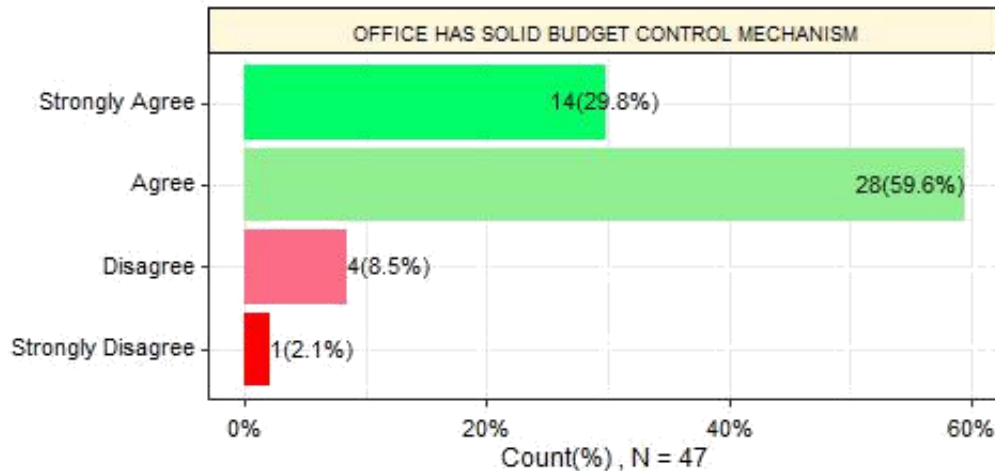


Figure 4.56: Your office has solid budget control Mechanism (Q8.5)

Source: Researcher (2022)

4.8.6 The current budget use and control of your office is adequate (Q8.6)

The results show that 19 (40.4%) of the respondents agreed with the statement and 15 (31.9%) of the respondents strongly agreed with the statement. Only 13 (27.7%) of the respondents disagreed with the statement.

Table 4.57: The current budget use and control of your office is adequate (Q8.6)

Adequate current budget use and control: frequency	diff	p-values
13	15	
15		0.705
19		0.705

From the table above, the p-value associated to the value of 13 is 0.705 and the p-value associated to the value of 15 is 0.705 which shows that it is statistically insignificant. It is insignificant since the p-value is higher than 0.05.

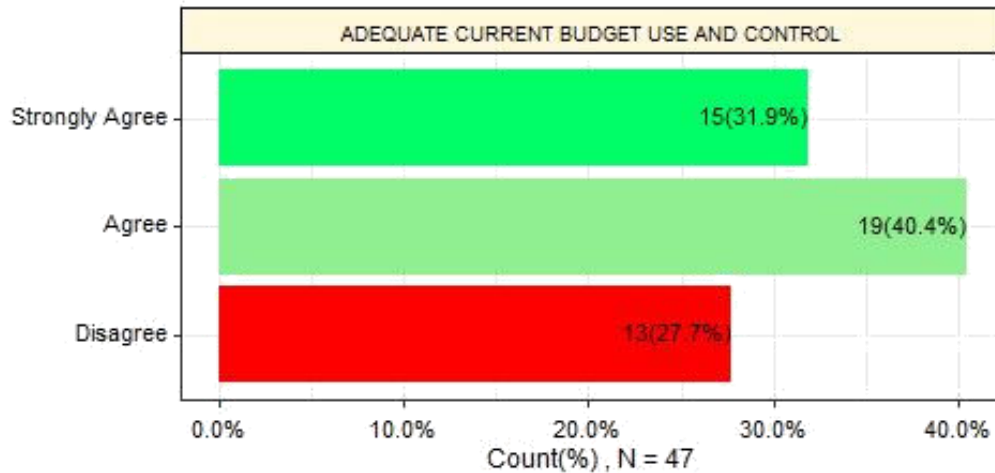


Figure 4.58: The current budget use and control of your office is adequate (Q8.6)

Source: Researcher (2022)

4.8.7 Your office has solid and effective Internal auditing systems (Q8.7)

The results show that 24 (51.1%) of the respondents strongly agreed, 13 (27.7%) agreed, 9 (19.1%) disagreed and 1 (2.1%) strongly disagreed with the statement.

Table 4.59: Your office has solid and effective Internal auditing systems (Q8.7)

Solid and effective internal auditing systems: frequency diff p-

values	1	9	13
9	0.017	-	-
13		0.39	
24	0.004	4	-
	<0.00	0.01	0.08
	1	7	5

From the table above the p-value associated to the value of 1 is <0.00 and the p-value associated to the value of 9 is 0.01. They are statistically significant since the p-values are less than 0.05. The p-value associated to the value of 13 is 0.08, it is statistically significant since the p-value is higher than 0.05.

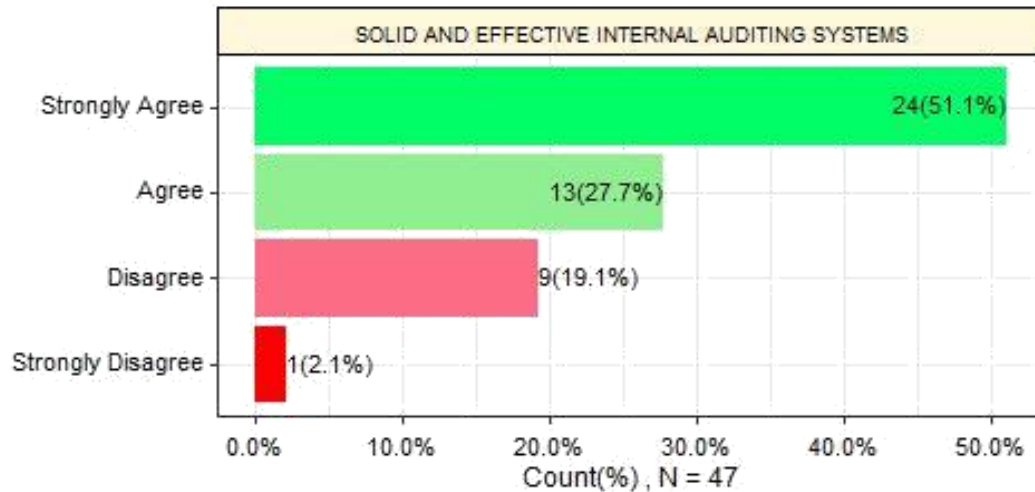


Figure 4.60: Your office has solid and effective Internal auditing systems (Q8.7)

Source: Researcher (2022)

Items	Mean	Item-rest correlation	Alpha
Regular follow up program	2.085	0.215	0.476
Budgeting control empowers accomplishments	2.106	0.168	0.496
Management control helps with vital planning	1.957	0.367	0.393
Office specialists assess spending plan	3.106	0.248	0.469
Office has solid budget control mechanism	3.170	0.391	0.346
Overall	2.485	-	0.497
ITEMS DROPPED	Improveme nt	ItemsMaxAlpha	OverallAlp ha

Solid and effective internal auditing systems	1	0.485356	0.481413
Adequate current budget use and control	2	0.497373	0.485356
ITEMS SCALE REVERSED	-	-	-
#N/A	#N/A	#N/A	#N/A

Budget planning

From the table above, based on the first statement that there's regular follow up program, mean is 2.085, item-rest correlation is 0.215 and alpha is 0.476. Based on the second statement that budgeting control empowers accomplishments, mean is 2.106, items-rest correlation is 0.168 and alpha is 0.496. Based on the third statement that management control helps with vital planning, mean is 1.957, items-rest correlation is 0.367 and alpha is 0.393. Based on the fourth statement that office specialists assess spending plan, mean is 3.106, items-rest correlation is 0.248 and alpha is 0.469. Based on the last statement that office has solid budget control mechanism, mean is 3.170, items-rest correlation is 0.391 and alpha is 0.346. The overall mean is 2.583, items-rest correlation is 0 and alpha is 0.530. Based on items dropped, that solid and effective internal auditing systems, improvement is 1, items max alpha is 0.485356 and overall alpha is 0.481413 and adequate current budget use and control, improvement is 2, items max alpha is 0.497373 and overall alpha is 0.485356.

4.8 Summary

Here is a synopsis of the results covered in this chapter:

Objective 1: Understanding of the procedures followed for the formation of budgetary controls in public hospitals.

The examination uncovered that the top administration that confer financial plan arrangement, and that the definitive divisions that prepare budget plan have an immaterial comprehension of the methodology followed for the formation of budgetary controls in public hospitals.

Objective 2: Nature of budget and budgetary control that relates to good performance in public hospitals in KZN.

The analysis revealed that in practically all public hospitals there is a critical cognizance to get ready and plan financial plan and they concurred that spending plan is prepared ward on strong data and assessments and that monetary plans are arranged as needs be to the legitimate goal and objectives. The examination likewise uncovered that a significant number of offices has adequate number of professionals (budget officers) who prepare plan and budget. Which implies that assessment of nature of financial plan and budgetary control that connects with good execution in public hospitals in KZN.

Objective 3: Relationship between the budget, budgetary controls, and performance in public hospitals

The examination uncovered that by carrying out appropriate budgetary control planning, the public hospitals can lessen costs and develop nature of its administrations in view of its monetary designations. This assists with diminishing on expenses and accomplishment of objectives is enhanced subsequently authoritative adequacy.

Objective 4: Recommendations that can be made on budgetary best practices for public hospital.

According to the findings, public hospitals agreed that since budgeting management aids in adjusting actual results to the plan, it enables associations to achieve their goals much more successfully and that administration control practice in the affiliation helps in associating the fundamental preparation and function preparation.

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4.9 Chapter Summary

The objective of the study was to assess the exploration of budget, budgetary control, and performance of public hospitals, KZN, Durban. The chapter presented data analysis from the field in the form of tables and figures. The study revealed that the working age of most employees 21 to 40 years and 40 years and above. The study further revealed that most employees are both master's degree and diploma holders having at least 1 -5 years and 11

to 15 years of work experience, and thus the budgets prepared are effective in public hospitals. According to Terry (2007) the higher the educational level, the greater the number of respondents in a research study, the more likely accurate data will be

collected. The study further revealed that the years institution has been operating is 10 years and above. The study also revealed that the greatest number of employees is 21 – 30 employees in the department.

Based on the research objectives, the first objective of the study was to understand what procedures public hospitals follow in setting up their budgetary controls. According to the findings, mean is 2.673 and alpha is 0.423, which means it is insignificant that number of hospitals in KwaZulu-Natal prepare budgets before carrying out their activities. Since the p-values are higher than >0.05 . The second objective of the study to the nature of budget, budgetary control of public hospitals in KZN, the study findings revealed that mean is 2.591 and alpha is 0.690, it is insignificant since the p-values are higher than 0.05. The study's third objective revealed that mean is 2.583 and alpha is 0.530 which also means that it is insignificant since the p-values are higher than 0.05. And the studies forth objective revealed that mean is 2.485 and alpha is 0.497 which also means that it is insignificant since the p-values are higher than 0.05 ($p > 0.05$).

The study articulated the presentation, analysis and interpretation of results obtained from the collected data. In terms of age, 25.5% of the participants who were over the age of 40, which made up most of the participant population. The respondents who are 20 years of age and younger from the chosen population had the lowest percentage rate of attendance (12.8), as indicated in Figure 4.2. According to all the participants, they participate in the budgeting processes. The enormous number (46.8%) of representatives were from finance department, while the senior department accounted for 25.5% of all personnel. Management and junior staff were the other included divisions, with 19.1% and 8.5%, respectively, as shown in Figure 4.8. From Figure 4.6, many participants (30.4%) had been employed for between 11 and 15 years, which was deemed to be enough time to become familiar with the minutiae of accounting. A higher percentage of workers (37.0%) who had been employed for 1 to 5 years also shows that they require additional training and skill development. In terms of educational background, 27.7% of participants held master's degrees, while 27.7% had National Diplomas. As many as 25.5% had a bachelor's degree as a qualification. PhD (6.4%) and matriculation (12.8%) holders made up the lowest percentage of participants. Considering this, this may be said that most participants had a sufficient comprehension of budgets, budgetary control, and performance.

The study showed that 57.4% of the respondents agreed with the statement and 27.7% of the respondents strongly agreed. The minority 12.8% of the respondents disagreed and 2.1% strongly disagreed with the statement that office specialists have satisfactory ability to assess spending plan with organization objective.

This chapter concentrated on the presentation and analysis of collected data. A primary data collection technique was used to collect information. Questionnaires were used to collect raw data from respondents, which was coded, presented, and analysed separately. The following chapter will provide a summary of the research findings, conclusions, recommendations, and suggestions for future research.

CHAPTER FIVE

SUMMARY OF THE FINDINGS, CONCLUSIONS AND RECOMMENDATION

5.0 INTRODUCTION

The closing chapter provides the summary of the current study and concludes on how the research objectives were met. Recommendations are made based on the current study's findings. This is accompanied by a discussion on the limitations and, makes recommendations for future research.

5.1 SUMMARY OF THE CURRENT STUDY

The tenacity of survey was to determine the exploration of budget, budgetary control and performance of public hospitals in KZN, Durban. Furthermore, it aimed at providing information to all public hospitals, not just those in Durban and to serve as an aide for future and present management of resources utilising spending plans and budgetary control.

The following research questions, which focused on public hospitals were established in order to achieve this goal:

Research question 1: What procedures do public hospitals follow in setting up their budgetary controls?

Research question 2: What is the nature of budget and budgetary control that relates to good performance in public hospitals in KZN?

Research question 3: What is the relationship between the budget, budgetary control, and performance in public hospitals?

Research question 4: What recommendations can be made on budgetary best practices for public hospitals?

The study's questions sought to address the objectives of the study were posed in the part of questionnaire were as follows:

Research question 6: Budget Planning

Research question 7: Budget Preparing

Research question 8: Budget Implementation

Research question 9: Budgetary Control

The literature review and empirical results presented in the preceding chapter addressed the research objectives.

The first chapter presented the background of this study, which outlined the exploration of budget, budgetary control, and performance of public hospitals. Problem areas of the research were addressed. The aim and objectives for conducting this study were also identified, while mentioning the research questions that will guide the research. In

addition, the importance of this study was also emphasized. Lastly, the extent to which the researcher noticed that there is little or no studies analogous to this study that considered doing research on retail stores was illustrated. Therefore, the exploration of budget, budgetary control and performance of public hospitals were examined.

The study's variables were highlighted in the second chapter. The literature evaluation included an empirical analysis that highlighted the necessity for the necessary control mechanisms for an efficient budgeting to boost performance. In the theoretical review, various theories were presented, and each theory was discussed in terms of how it relates to the study. Therefore, the Punctuated Equilibrium Theory of Budgeting served as the foundation for this study. While the conceptual framework provided a picture of the investigation, the conceptual review identified and described several concepts.

The third chapter of this study indicated where the research has been conducted, which was in KZN, because public hospitals could be accessed easily. The study used quantitative research techniques. The investigator used primary data collection. Seven hospitals were visited. The reason for using seven public hospitals is due to the confinement of time, resources, and distance to travel to various parts of the region. Furthermore, considering some prohibitive components, public hospitals were inaccessible at the time because of the Corona Virus (COVID-19). The researcher used questionnaires which consisted of open and closed-ended question to collect information. This accumulated to the sample size of 70 in total. The researcher chose to use the questionnaire because it is not intricate or biased, allowing the respondents to answer closed ended questions.

The Faculty of Accounting and Informatics at Durban University of Technology in South Africa provided the ethical approval needed to administer questionnaires. To prevent any invasion of privacy, injury to participants, lack of informed permission, or deception, the four ethical principles were followed in this study. None of the participants' names were mentioned, and the consent form was kept apart from the questionnaire to safeguard their privacy. A total of 70 questionnaires were given out to the responders. The SPSS

application was used to code the data and do statistical analysis. Cross-tabulation, frequency tables, and frequency figures were the statistical methods used in the study.

The fourth chapter of this study articulated the presentation, analysis and interpretation of results obtained from the collected data. The findings of this study was contrasted with prior experiential examinations, which were discussed in Chapter two. These findings are examined exhaustively in the accompanying segment.

5.2 Results from the questions pertaining to public hospitals.

5.2.1 Summary of the results pertaining to research question 1: What procedures do public hospitals follow in setting up their budgetary controls?

The investigation revealed that the decisive divisions that design the budget plan and the upper administration that grants financial arrangements have little to no understanding of the process used to create budgetary restrictions in public hospitals. Senior management needs to provide passionate support for the design and administration of the budget. Should upper management promote the production of budgets, then it ought to require departments and divisions to draft and present their financial plans.

5.2.2 Summary of the results pertaining to research question 2: What is the nature of budget and budgetary control that relates to good performance in public hospitals in KZN?

The analysis showed that financial planning and preparation are crucial in almost all public hospitals. They agreed that spending plans are created based on reliable data and assessments and that financial plans are set up according to the goals and objectives that are legally permissible. The analysis also revealed that a considerable proportion of offices have an appropriate number of experts who create plans and budgets. This suggests evaluating the kind of financial plan and budgetary control that are associated with effective operation in KZN's public hospitals. Hospitals are empowered by the financial plan process to understand the tools that are used to allocate assets for the healthcare industry. Accepting a functional commitment modifies the budgeting process to meet the needs of the hospital sector, allocating resources to meet both present and future hospital requirements.

5.2.3 Summary of the results pertaining to research question 3: What is the relationship between the budget, budgetary controls, and performance in public hospitals in KZN?

The analysis revealed that public hospitals can reduce expenses and improve the quality of their services in light of their financial designations by implementing effective budgetary management planning. This helps to save costs and improves goal accomplishment, which leads to authoritative sufficiency. In order to identify, create, and coordinate an organization's short- and long-term goals, budgeting and forecasting is essential in the hospitality sector. Under the direction of the Chief Financial Officer (CFO), the finance department of a firm usually oversees this intricate procedure.

5.2.4 Summary of the results pertaining to research question 4: What recommendations can be made on budgetary best practices for public hospital?

The review revealed that office practices follow a standard procedure for planning and controlling their spending plans. It also revealed that office experts have a level-headed capacity to evaluate the association's level of gratification of the plan, that there is a robust financial plan control system, and that the office's current financial plan use and control is sufficient. These findings enable the relationship to achieve its goals much more effectively because planning control helps to change the certifiable results to the arrangement.

5.3 Summary of findings

From the findings, the results indicate hospital finances are timely evaluated to ensure that remedial action is implemented in response to changes in direction. The research also showed that budgets and budgetary control aid in incentivizing employees to meet various hospitals' targets. From the findings, it was so intelligible the fact that, most hospitals resort to the preparation of financial plan. However, medical facilities that can adhere to their budgetary plans. This thusly uncovered that the individuals who plan and keep up with it can outperform those who do not keep up with the spending plan given the resources accessible to them. The research found that the management of the different hospitals periodically holds seminars to evaluate their operations. This enables

management to assess how well the hospital's various departments are adhering to the budgets they have created. The actual tasks that keep the organization running, uphold its reputation with donors and the community, and enable it to achieve its objectives must be completed successfully and on time. Who is accountable for that, how many employees will it require, and what procedures will your specific organization use to make it possible. According to the research, management's unwillingness to involve staff members in budget decisions has an impact on hospitals' overall performance since precise goals are less likely to be communicated to different groups and individuals when budgets are established. Budgets are extremely helpful because they enable organizations to identify their financial priorities and evaluate their performance.

5.4 Chapter Conclusion

The study looked at budget exploration, budgetary control, and performance and discovered that most of them involve planning, monitoring, and control. A financial plan is an important tool for the board in steering the undertakings of the organization. According to the findings based on objectives of the study priorities changes, and this implies that many individuals ought to be associated with the spending plan planning and endorsement interaction to guarantee that subsequent financial plan is completely upheld. When ready, the spending plan should be aligned with the set objectives through the year to ensure that there are no deviations and for restorative activities to be taken when necessary.

The fact that the findings based on objectives revealed that most hospitals resort to budget preparation was commendable. However, not all hospitals are able to meet their financial obligations. As a result, those who prepare and stick to the budget outstrip those who do not, given the resources available to them. According to the findings, senior management communicates the budget plan to individuals responsible for creating it and this helps reduce wastage of funds. It was also uncovered that budget plans are prepared by authoritative divisions. Inclusion among workers in raising the spending plan is vital as ambiguous targets can be spelt out to different personnel.

There is an inert support of certain departments in the financial plan planning. The failure of the executives to include subordinates in financial plan choices influences the general presentation of hospitals, since explicit targets are not liable to be spelt out to different divisions when financial plans are ready. Planning is one of the central dynamic cycles at different hospitals as it fills various needs. It helps planning, co-ordinating, correspondence, control, and performance assessment.

Budgetary controls help hospitals manage their finances better because they, reduce corruption, improve revenue mobilization, share responsibility, and ensure judicious use of resources. A decent financial plan can do very little by itself, great administration and successful financial plan can do a lot together. In this way, viable spending plan and budgetary control is key in the public hospitals.

5.3 Recommendations for further research

The following recommendations for further research are made:

- A more comprehensive study encompassing all public hospitals in Durban could be carried out using a bigger sample size.
- Research could be piloted to assess the role of budget, budgetary control and performance in public hospitals.
- A study could examine the level of accuracy and public perception of the usefulness of budget information provided by the government.
- A more comprehensive investigation incorporating hypothesis testing could be conducted to examine statistically the correlation between public health performance, budget, and budgetary control.

5.4 Recommendations

Based on the findings constructed on the objectives of the study, it is recommended that for the spending plan to be acceptable, it should be the work of all partners working closely together. Subordinates' ought to be engaged with budget planning and decision making. The activities of the different parts of the organization ought to be facilitated very efficiently to guarantee a successful spending plan. Furthermore, people participating in budget development should receive

proper budgeting orientation, seminars, and workshops. The budget committee should work efficiently to ensure that appropriate budget is implemented.

The researcher urges that the government encourage budget and budgetary control because it is an accounting tool as well as a valuable standard against which actual achievements may be measured. The government should ensure that the resolutions are made available to government bodies so that they can carry out some budgeted operations. Before a budgetary control system may provide a variety of benefits to the company, it must first be a fully comprehensive budget.

Sufficient information ought to be accumulated and basically analysed utilizing all potential boundaries prior to showing up at financial plan decision, this will require thorough evaluation procedure and abilities and to accomplish this, the hospitals ought to utilize the facilities of consultants to help them plan and get ready great spending plan. South Africa government ought to likewise work together with other non – government organizations to support scholarships to students to do more research and in-depth studies into budget and budgetary control practises and other significant monetary issues that will help the public hospitals in South Africa.

5.4 Contribution to Existing Knowledge

The researcher has provided information in two areas. To begin with, one can now determine what a budget, budgetary control and performance are and how valued they are. Secondly, there is limited but dated research on exploration of budget, budgetary control, and performance of public in KZN, Durban that has utilized primary data.

5.5 Limitations of the Study

This study has some limitations that are worth acknowledging at this point. To begin with, since the public hospital industry is so broad, it is difficult to know whether the results would have been the same if the study had not been limited to a few hospitals located around Durban in KZN. Also, some public hospitals could not take part because of confidentiality reasons that tend to be of high concern in medical institutions. Due to time

and financial constraints, some crucial elements of the study were not properly covered. Furthermore, because the study used primary data, the accuracy of the results was chiefly reliant on the data acquired. Lastly, there are just a few studies that are like this one, and some of them date back many years ago. Because the years of reference were too old, the researcher chose to utilize some of those studies. This made the capacity to compare different points of view from different scholars and their data to be a challenge. All these limits, however, have no bearing on the results of the reported study.

5.6 Suggestions for Further Study

The researcher was able to evaluate the budgeting, budgetary control, and performance of public hospitals in KZN, Durban. Further investigations should be possible on different industries concerning their budget, budgetary control, and performance. Moreover, further examinations like this study ought to be done to gauge whether related discoveries could be offered concerning the investigation of budget, budgetary control, and performance in hospitals across the country. A distinction could be undertaken between private and public hospitals.

The study laid out good discoveries with the utilization of primary data. Secondary data may likewise be utilized for future investigations. To better comprehend hospital budgets, an alternate research method could be employed. This could for example be either qualitative or a mixed-method approach. To conclude, investigations can be conducted to identify factors other than those described in this research or those that have not previously been investigated.

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