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AN ASSESSMENT ON THE EFFECTIVENESS OF PUBLIC FINANCE MANAGEMENT SYSTEM (PFMS) IN PROVIDING HEALTH SERVICE DELIVERY. CASE STUDY OF BINDURA PROVINCIAL HOSPITAL (BPH).

BY

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I, MARSLINE MAHUKU B193410B, hereby declare that this project is my own work and has not been copied or lifted from any other source without acknowledgement.

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DEDICATION

This work is dedicated to my family for their encouragement and support throughout my studies. It is because of their encouragement that I realised there is no such thing as good or bad timing when it comes to continuing education.

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ABSTRACT

The delivery of health services and the public financial management system are the most useful metrics for measuring how well the government is performing. Understanding how public finance management systems affect the provision of health services may help to increase caution and, in the long term, resolve the paradox in the health sectors. The study sought to assess the effectiveness of public finance management system in providing health service delivery at Bindura provincial hospital. The study aimed to attain the following objectives: to find out how PFMS had helped in improving the quality of health service delivery, to check on the existence of internal controls in this system and the extent to which they are adhered, to check on the effectiveness of PFMS as a budgetary control tool, to identify whether PFMS should remain a permanent feature in the government. Descriptive study was used in this study. The targeted population was 40 employees at Bindura provincial hospital (BPH). The sample was made up of twenty-five participants conveniently selected and judgmental sampling method was used. Questionnaires and interviews were used to ensured reliability and validity. Likert scaling was used with 25 respondents, results were presented in graphs, charts and tables. The results indicated that public finance management system had a positive effect towards service delivery also showed that internal controls had a positive impact in the system and Bindura provincial hospital had managed to control its expenditures through the public finance management system. The study made the following recommendations. First, the government must ensure that accrual accounting is a cornerstone of the PFM system as a whole in order to present a complete financial picture. Second, adopt a whole-systems approach to improve inspection and develop a good reformation plan.

Keywords: Public Finance Management, budgetary control, internal control system.

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CHAPTER I

INTRODUCTION

1.0. Introduction

This segment offered some instructions and directives for the research effort as well as introduced the researcher's field of study. The chapter gives a context for the study, a problem statement, the study's goals, research questions, and the conclusions, definitions of important terminology, the assumptions, while the importance of the study, its limitations, its delimitation, and a chapter summary.

1.1 Background of the study

All governments across the ecosphere struggle to manage their public budgets. Public finance management is crucial in improving the quality of government services. It has an impact on how financing is allocated to meet countrywide and local objectives, accessibility of the resources, and monitoring of organisational funds. Financial management can be defined as the process of managing financial resources, which includes making decisions on financial tracking, finance, and budgeting forecasts (Khan, 2004). Financial management refers to organisational practices such as planning, controlling, administering, and organizing a company's financial activities (Noori, 2020).

He (2011) discovered that China had failed to develop effective budgets, which resulted in increased corruption and mishandling of finances, and thus introduced a Public Finance Management framework that enhanced participatory budgeting, leading to greater efficiency in service delivery.

Kenya was required to implement a public finance management system in order to establish shared principles and monitor public finances through budget implementation. The Kenyan constitution of 2010 and the Public Finance Management Act of 2012 established Public Finance on the accountability principles and transparent monetary reporting. Kenya's government was responsible for maintaining accountability in resource usage and monitoring, which is why the framework was implemented.

Research suggests that the South African budgeting system used to be private, on the same understanding. The country's allotment of funding was not subject to a public formula. In order to make sure that resources are used as efficiently as possible for service delivery, the government started working on building a framework for public financial management. Since South Africa's democratisation in 1994, the Public Finance Management system there has undergone substantial changes and is continuing in transition.

The government's operation depends heavily on the computer-based Public Finance Management System. The system was implemented in Zimbabwe in an effort for regulating and oversee the handling of public resources in 1997. All receipts and expenditures transactions are handled by a single system.

The outdated system relied on centralized data collecting at a location where data had already been permitted in order to get around the issues of low budgets and end user training. Both its integration and usability were lacking. Ministries delivered subpar service and handled suspense accounts improperly. The Ministry of Health frequently went over budget when using the previous system.

The government instituted a payment stop at its vital payments' office. The system had become more efficient and operative. The Public Finance Management system focused on prioritising the use of finite resources, guaranteeing the effective use of public resources, and achieving value for money in accomplishing government objectives, namely health service delivery in public hospitals. Public funds are collected, distributed, spent, and tracked. A crucial pillar of government reform is the creation of equitable and sustainable economic and social circumstances in a country, as well as the provision of high-quality services to citizens (Tkachenko 2020).

The researcher decided to conduct an analysis on the assessment of the effectiveness of PFMS on health service delivery because, despite the system's claims to be effective and user-friendly, the Bindura Provincial Hospital was still experiencing difficulties with budgeting procedures and end-user training. Suppliers also complained about late payments due to improper fund management, which prevented them from providing their services.

1.2 Statement of the problem

The government opted to implement public financial management systems as a result of the Ministry of Health Child Care (MOHCC) consistently exceeding their budgets. The ministry's shortcomings increased the budget deficit. For the Bindura Provincial Hospital to provide its patients with high-quality medical care, more funding was required. In order to fill the funding shortfall and purchase medical and surgical supplies, the government obtained additional monies from donors like the Global Financing Facility (GFF) and Department for International Development (DFID), however, the Ministry continued to incur costs that the national budget could not support, those costs were honored in the following fiscal year. Expenses from this year and the prior one will be combined in the following fiscal year. Long periods of time went by without paying the suppliers. As a result, hospitals and clinics operated poorly, which led to subpar care. This encouraged this study's assessment of the public finance management's efficacy in delivering health services.

1.3 Purpose of the study

Main study was to evaluate on an assessment of the Public Finance Management system in providing health service delivery.

1.3 Research Objectives

The research intended to achieve the following objectives:

- To find out how PFMS had helped in improving the quality of health service delivery.
- To check on the existence of internal controls in this system and the extent to which they are adhered.
- To check on the effectiveness of PFMS as a budgetary control tool.

- To identify whether PFMS should remain a permanent feature in the government.

1.4 Research questions

- How did the PFMs framework helped to improve the quality of health service delivery?
- How effective is PFMS in controlling expenditure at Bindura Provincial Hospital?
- What are the impacts of internal controls in the PFM system?

1.6 Significance of the Study

To the researcher

- It allowed the researcher to have a chance to express with top officers in various departments and submit comments to the ministry of health's policy makers.
- It allowed the researcher to gain a deeper grasp of public finance management systems (PFMS).

To Bindura University

The university will use the investigated project as a source of information for upcoming researchers, as well as a future resource for other students doing related research.

To ministry of finance

The ministry would be pleased to preserve the PFMS and would not subsequently use the ancient system.

1.7 Assumptions of the Study

This research was preceded on the assumptions that:

- Public Finance Management system (PFMS) has an impact on services being provided to health sectors.
- For the course of the study, the government maintained the PFMS system.
- To find accurate information.

- To find important information for the research.

1.8 Limitations of the study

monetary resources

To support all of the required actions for the research, the researcher does not have enough funding.

Accessing information

Some officers consider other information to be private and sensitive.

time restrictions

It was extremely difficult to manage the limited time presented to meet targets at work and school.

1.9 Delimitation

The study's scope was broken down into geographical, population, theoretical and time scopes.

Geographical delimitation

Geographically the study was delimited to cover the whole Bindura provincial hospital. An area of approximately 30 hectares according to census 2022.

Population

The population under study was Accounts department, procurement and other user departments. A sample of forty.

Theoretical delimitation

Theoretically, the researcher employed primary and secondary sources from trustworthy that are relevant to the study's objectives.

Time scope delimitation

The research was limited to the period covering 2011-2022

1.10 Abbreviations

PFMS- Public finance management system.

MOHCC- Ministry of health child care

GFF - Global Financing Facility

DFID – Department for International Development

PEFA- Public Expenditure and Financial Accountability

SAP –System Application Product

1.11 Definition of key terms

The Public Finance Management System- a computer networked platform on which government departments do accounting practices and financial business.

Financial Management – is the activity disturbed with raising, planning, raising, administering and controlling of funds used in the business.

Budgeting practices - process of creating plans to make expenses or allocate resources. It can be made for an individual, project, government and other organization. a budget is an estimation of future.

Health service delivery – is a part of a health system where patients receive the treatment and supplies, they are entitled to.

1.12 Chapter Summary

The chapter outlined the analysis's direction and also offered an introduction and background to the critical problems surrounding the research issues by looking at the study's background, purpose, problem statement, research objectives and questions, and justification. As a result, Chapter two of the project, 'Literature review,' follows this chapter and examines theoretical and empirical literatures review all together, providing the complete review of issues underneath research.

CHAPTER II

LITERATURE REVIEW

2.0 The introduction

A review of literature focuses on examining theories, points of view, and recommendations related to a specific issue, in this case the Zimbabwe's Public Financial Management System. Previous investigation on effectiveness and the efficiency of this system will also be discussed.

2.1 Conceptual Framework

Latham (2017) defines a conceptual framework as "a formation that the researcher believes can better understand the nature steady progress of the natural process to be explored." Conceptual paradigms described course content and may provide context for previously learned facts. The mission aims of this newest research would be to characterize major characteristics of public finance management systems in the ministry of health that may serve as a solid foundation for health care delivery.

2.1.1 What is Public Financial Management (PFM)?

The term "Public Financial Management" (PFM) denotes the collection of policies, processes, laws, rules and laws that independent nations use to collect taxes, apportion public funds, carry out civic expenditures, track money, and audit financial performance. Generally speaking, it is represented as a round with six phases, foundation with policy planning and wind-up with external audit and assessment (see Figure 1 below). It includes a broader range of functions beyond financial management. This cycle includes several parties to ensure that it operates effectively and honestly while upholding accountability.

Figure 1:Public Financial Management

source – Lawson, 2015 Applied Knowledge Services

2.1.3 Why is PFM system important?

Effective public service delivery is directly tied to lowering poverty rates, growth, and market management, and nations with strong, accountable PFM systems are more likely to offer services in an efficient, equitable, and effective manner. A strong PFM system is a crucial component of the established framework for an operative state. This means that the majority of development outcomes require excellent PFM, even if it is not a sufficient condition. The capacity for effective and fair taxation as well as prudent spending is a crucial component of statehood These are the vital characteristics of "inclusive" governing structures, which promote trust, promote creative energy, and allow for the prosperity of communities (Katoch and Buliani 2019).

2.1.4 The management

Management is the process of coordinating, controlling and controlling the usage of resources to achieve certain goals (Boris and Jens, 2019). Management is classified into three categories: financial management, operational management, and fiduciary risk management. Hospital and provincial administration ought to demonstrate a vow to enhancing service delivery quality. This must be accomplished through identifying problem areas such as patient respect and civility, and addressing as well as tracking stock and shortages of supplies on an ongoing basis. Quality assurance programs should be created, and all levels of healthcare professionals should be monitored. Creating new management policies that prioritize exceptional customer service.

2.1.5 Finance

According to the Financial Sector Development Strategy 2011-2020, finance refers to a country's financial resources and sources of income. It is also known as the management of money and comes in three varieties: private, business, and public.

2.1.6 Public finance

Public finance is the study of how the state influences the economy. It is the outlet of money matters that analyses the government income and expenditures of the authority, adjusting both of them in order to bring about desirable results and avert unfavorable ones (finance magazine 2020). Public finance is thought to have three main governmental effects, including those on the following:

- Effective resource allocation
- Income distribution among residents
- Economic stability

2.1.7 System Application and Products (SAP)

Systems Application Products is a piece of software with German coding that regulates consumer and company interactions. Public Finance Management system and the SAP system work together seamlessly. The system is employed in data management and resource planning. Zimbabwe began using SAP in 2000 after being compelled by the World Bank to do so in order to disclose government line ministry spending in a transparent manner. SAP is a well-known enterprise resource planning (ERP) tool that aids businesses in creating a unified system that allows each division to access and share shared information in order to enhance the occupied environment for all workers. Numerous completely integrated modules that cover almost every facet of corporate management are included in SAP, the most popular ERP program on the market.

SAP gathers and processes information derived from all business functions on a single platform. Due to its ability to make departmental communication simple, SAP is vital for various firms. Any system of government's success depends on its departments' ability to exchange information and communicate effectively, and SAP is a useful tool for facilitating those efforts. A system called PFMS was produced from SAP systems.

2.2.0 Theoretical orientation

Theories which were adapted to handbook the analyze were included in this category. The theories being used as the basis of research are system theory, Public Expenditure and financial accountability (PEFA) and nonparametric theory.

2.2.1 The PEFA (Public Expenditure and Financial Accountability)

This tool was used in this study to indicate how government of Zimbabwe appreciated the introduction of public finance management system in a way of improving services. PEFA is a tool that assists governments in achieving long-term improvements by tracking performance under a customary of indicators across a wide variety of critical public financial management organizations, systems, and procedures. It is based on worldwide standards and best practices in key areas of PFM established by experienced practitioners. A country-led strategy to improving performance was also highlighted, as was stakeholder alignment around a single goal. (PEFA 2016). Therefore, if performance is improved then health services is also going to be delivered.

2.2.2 Systems Theory

This theory was used in this study to show how the budgetary and internal control framework practices of the PFMS function as a system to guarantee that public funds are used effectively to provide services to the people. A system's component parts can be comprehended in the context of their relationships with one another and with other systems, according to the system theory, a framework that is founded on this idea. (Ashby, W, R.1956). According to Anderson and Isaksen (2013), if development goals are to be fulfilled, one subcomponent's reform or development is dependent on and conditioned by the status of the other components. Subsystems exist as an array of related constituents. each of the public finance management's designated supporting elements.

2.2.3 Nonparametric Theory / Allocational Theory

In this research, the allocational efficiency theory was used to connect public hospital spending practices to health services. (Bindura provincial hospital). The allocative efficiency model illustrates how limited resources might be effectively distributed to high-priority zones to best encounter people's needs (Farrell 1957). In the present research, this idea stood applied on determining how Public Financial Management system does budgeting and the issue distribution of public funds to the various departments to improve health service delivery.

2.3 Empirical literature Review

An overview of empirical studies that have been conducted in the field of public management of funds system in various departments is presented in this section. This part presents the literature in relation to the study's goals. A summary of the gaps is given at the end of this section, along with the gaps identified in previous studies.

2.3.1 Public Finance Management systems and health service delivery

The allocation of roles and responsibilities to various agencies is required in order to provide public facilities to the general population. In accordance with the relationship or motivation in place, the Authority is capable of successfully completing the work allocated to them. To ensure optimal performance for efficient service delivery, a variety of models can be used. The World Bank's 2018 examine public service and service delivery as the model for this entry. The model identified five key components for efficient service delivery, including funding, delegation, performance data, and enforceability. As a result, four separate actors are identified, each with a unique function in the direction of service delivery. These include regular people, public officials, service providers for organizations, and front-line workers. People who receive services, which includes patients, students, businesspeople, retirees, and many more, are represented by citizens. According to Burns et al. (1994), the public service delivery at this time was frequently characterized by rigidity and a top-down approach. It was also fair and unbiased.

Public health system challenges in the Free State: a situation appraisal to inform health system strengthening, Malakoane et all (2020) South Africa.

The objective of the study was to assess the efficacy of the South African government's execution of charters, plans, policies, and strategies to enhance service delivery and the performance of the public health system. a circumstance in the Free State Province where the public health system had serious problems. The study involved a multi-technique situation appraisal using data from 44 reports produced in 2013 as a result of discussions by part managers, subdistrict examinations by district clinical professional teams, and discussions in groups with district managers, clinic administrators, primary health care managers, and chief supervisory and clinical officers of hospitals**.** These statistics were verified by spontaneous facility official visit including talks with a wide range of staff members and patients as well as community and provincial health in Addis Ababa, including non-governmental organizations, councils, and academics. The World Health Organization's health system building blocks were used as a priori themes while reviewing the reports, and developing subthemes were then found. A causal loop diagram illustrating the intricate relationships between the parts of a (in)effective health system was created using data triangulated from the many methodologies used. The findings demonstrated that despite the illness burden rose, public health programmes performance and outcomes remained subpar. The study's findings indicated that improving integration and addressing human and financial shortcomings in health systems were particularly important for strengthening health systems in this setting.

From stumbling Block to enabler: The role of Public Financial Management in Health service Delivery in Tanzania and Zambia, Schneider and FunFkirchen (2018).

By examining how Authority allocate resources during the cycle of budget, the study sought to determine if governments achieve social goals such as efficacy, equality, quality, and answerability. Despite studies demonstrating a link between effective public financial management and the outcomes of health care delivery, it is still unclear how public financial management affects service delivery. The three phases of the budget cycle are mapped in this article to typical performance standards used to the provision of healthcare services. It uses Tanzanian and Zambian experiences to illustrate this methodology. The findings highlighted a number of roadblocks, such as the inability to adjust resources to meet unforeseen demand for care, the incompatibility of budgeting and planning, strict internal controls, fragmented funding sources, inadequate budget provision resulting in amount overdue, and a budget appraisal system that is overly focused on obedience and pays insufficient devotion to matters of efficiency, fairness, and quality in delivery of services.

Financial Management in Public Service Delivery in Zambia: A Brief Literature Review. Mwansa and Lusaka (2019).

The determination of the article is to show how financial management impacts how public services are delivered in Zambia. The subject's key relationship issues are looked at using applicable literature evaluations. Journal articles and other relevant publications were located using online search engines for the rapid literature review. The study's overall conclusion demonstrated that public sector administrators place service above the goal of increasing effectiveness and efficiency, particularly in light of the nation's competing financial needs. In Zambia, where the provision of public services is financed mostly by taxes and donations, financial management is crucial for fostering stakeholder confidence. This piece brought up some of the important problems that prevent citizens' proud public service systems from being fully realised. Policymakers and other important stakeholders in the delivery of communal services have a chance to recognize the gaps that exist, take the required actions to close them, assure compliance with sound financial management principles, and boost public trust. It is anticipated that more research on the subject will be sparked with a focus on certain elements of different public services in regard to financial management.

2.3.2 Internal control system and PFMS

Internal control systems and financial accountability in Uganda: A case of selected districts in western Uganda, Marus Eton1 et al, (2018). Uganda

The goal of the research was to examined how Uganda's internal controls system supports fiscal responsibility. According to the study, there is little correlation amid internal control systems and fiscal responsibility in local authorities, and control systems really had little impacted on the district's financial operations. However, the study found that internal control systems fall short in explaining personnel shortages in local authorities and the tardy publication of monetary reports. Staff in the regional governments under investigation, especially individuals dealing with financial problems, have little financial accountability training. This fact is supported by the fact that subsequently money is diverted and grants are not distributed in accordance with grant rules. It was disclosed, for instance that tax deductions made for withholding go unaccounted for. The finance department makes these deductions, but there are no records showing that they are sent to the Uganda Revenue Authority. Therefore, this study suggests that party-political figures and additional interest groups refrain in making decisions about how to use public cash. They should carry out their constitutionally established job of overseeing and supervising government programmes for the advantage of the general populace rather than rigorously meddling with the real application of local government programmes. To close the staffing deficit in local governments, there should be an immediate hiring of new employees. Additionally, employees should receive training on the existing Finance management systems to haste up the fiscal reporting process and ensure the appropriate delivery of financial reports. The local authority employees who failed to pay the withholding tax and spent it improperly ought to be forced to repay them or face urgent disciplinary action.

Influence of internal control system on financial management in the ministry of finance, Muthoni and Njangiru, (2019), Kenya.

This study set out to determined how the financial management inside the Ministry of Finance was impacted by internal control systems in IFMIS. One specific goal was to assessed how the Ministry of Finance's internal control structure affected financial supervision. The study used a descriptive research design. The National Treasury is where the study was carried out. 128 employees were the study's target population. The respondents were collected via stratified random sampling. There were 97 employees in the study's sample. Questionnaires were utilised in the study to collect data. Pie charts, tables, and graphs were utilised to depict frequencies and percentages, and each variable or indication was used to create a table. The study discovered a substantial positive association between internal control systems and financial management in the ministry of finance as well as a significant positive association between fiscal reporting systems and financial management in the ministry of finance. According to the report, the ministry of finance should make sure that its systems are dependable so that it can deliver complete, accurate, timely, and consistent information.

Internal control system and good village governance to achieve quality village financial reports, Sujana et all (2020) Indonesia.

In Buleleng Regency, Bali, Indonesia, this study looked at the impact of effective village administration and the deployment of internal control systems on the caliber of hamlet government financial reports. A database of respondents is employed in the quantitative research approach. Questionnaires were used to collect research data, and multiple linear regression analyses were used to determine the study's findings. Thirty village heads were utilised as examples. Slovene's formula was used to help in sample determination. According to the findings, internal control mechanisms and effective village administration have a substantial concurrent effect that significantly improves the reliability of village government financial reports in Indonesia.

2.3.3 Budgetary control and Service Delivery

The segment of the public sector that is primarily funded by mandatory charges like taxes is responsible for allocating resources and making decisions related to how those resources can be used (Robinson, 2018). According to Lee (2012), budgeting enables resources to be given to spending agencies so they can carry out their expenditure programs'.

Budgeting as practice and knowing in action: experimenting with Bourdieu's theory of practice: empirical evidence from a Sri Lankan public university, Seneviratne et all, (2021). The purpose of the current study is to examine how varied practices, strategic moves, and power dynamics originating from internal actors contribute to the (re)construction of distinct budgeting forms and meanings in a given industry. Methodology: Documentary evidence, observations, and interviews are used to gather data. Findings - According to the empirical evidence, internal agents are essential because they develop budgetary practice since they have practical expertise and influence in their respective fields. The case studies show the relevance of examining the individuality of numerous agents in terms of their vantage point, courses, dispositions, and control relations, who may form, withstand, or interrupt budgetary practices in organizations. Organizational agents are shown to have real core as active and acting to produce effects in budgeting practices in settings

Financial Management Practices and Growth of Public Hospitals in Nyeri County, Mungai (2020) Kenya.

The study's goals were to find out how budgeting, internal control mechanisms, financial tracking, and waivers impacted the development of Financial Management practices in administration hospitals. The supervision and flow of finances in accordance with the budget is essential for the expansion of a public hospital. However, skill and exposure to financial management displays that public hospitals' Financial Management events are typically weak and are dominated by resource scarcities in comparison to the expanding list of development projects that may be funded. A descriptive survey design was employed for the examination. 202 staffs of the four region public hospitals were the study's intended audience. A sample of 101 respondents was chosen through stratified simple random sampling. The study collected data from both secondary and secondary sources. According to the statistics, there had been an increased in the numeral of operational expenditures in the widespread of hospitals. Before the budget is approved, the majority of public hospitals face several problems and delays. According to the findings, multiple stages must be completed before any payment may be authorized in a hospital. The findings revealed a lack of income control in the hospital, as well as a lack of appropriate coordination and supervising. According to the survey discoveries, fiscal tracking systems are difficult to trail and are non-well understood by all personnel. The mainstream of respondents claimed that there is an absence of financial supervision support in the public hospitals in Nyeri County.

Behind the World Bank's ringing declarations of "social accountability": Ghana's public financial management reform. Alawattage and Azure (2021), Ghana.

In the framework of Ghana's Public Financial Management Reform Programmes, this investigation uncovered what lay underneath ringing statements of obligation to social accountability. Empirically, it is based on a four-month field study of the accountability practises that these projects had an impact on, as well as a thorough examination of WB dissertations on public sector restructurings and social responsibility. The paper's theoretical framework is based on Foucault's governmentality and the idea of agonistic democracy, which are key concepts in the current discussion on democratic accountability in critical accounting circles. The paper contends that rather than fostering a self-governing social order, WB's social answerability campaign is based on neoliberal concerns about efficiency and fiscal restraint. This raises doubts about the very idea of social accountability that WB is promoting, particularly its broad and ideological "by-passing" of democratic processes. The study concludes that potentially emancipatory accountability forms are favored over hegemonic and dominant ones that support WB's financial hegemony. The research showed that local governments lose their social and democratic answerability to their own citizens when they become accountable to foreign development organizations through the "social accountabilities" that WB is promoting.

Fostering health service delivery via public finance management: the case of participatory budgeting in Benin's local governments. Lassou et all (2021).

In order to increase local communities' ability to participate in sub-national public financial management systems and the power to allocate public resources, the research attempted to analyses the participatory budgeting concept. A target demographic of 125 employees in the local government of Benin was used in the study. Study's foundation was a descriptive study. The findings indicate that the local government of Benin is being significantly impacted by both PFMS and participatory budgeting at the same time. The study's two main suggestions are to improve the PEFA-proposed subnational government indicator on public consultation and to include participatory budgeting into wider PFM frameworks.

The performance-based budgeting as a catalyst for effective deliver of primary health care Mangwanya (2022).

This article's major goal was to investigated the impacts of performance-based budgeting on the delivery of primary healthcare services in the Eastern Cape. This article evaluated the Eastern Cape Department of Health's performance-based budgeting method in an effort to promote operative and efficient health service delivery. To evaluate the various refrains and sub-themes found in the studied literature, data were used in thematic analysis. The article's three primary conclusions were the province's devastated finances, the human resources crisis, bad public finance management, and a lack of medical equipment. On the basis of the themes that were discussed and deduced, recommendations were made to ensured that there is a proper budgeting system to warrant efficient and operative delivery of medical services in the Eastern Cape Department of Health.

2.3.4 Gap analysis

The research had found a few gaps that the current study aimed to resolve. The first gap was that there was little empirical research on public finance management and the provision of health services in Uganda and sub-Saharan Africa in general. Other research on the topic had already been carried out in distant places like Indonesia (Sujana et al. 2020). Malakoane et al. (2020) in South Africa, Schneider and FunFkirchen (2018) in Tanzania, and Mwansa and Lusaka (2019) in Zambia are just a few of the regional studies that were conducted. These studies were conducted in settings that were distinct from the situation of Zimbabwe, making it impossible to generalize their results to other nations in the region. This called for the current investigation of the efficiency of the public financial management plan in providing health services, particularly at the provincial hospital in Bindura.

2.4 Summary

The researcher examined a variety of pertinent literatures from academics who conducted research in the same field of study in this chapter. Inferences, principles, concepts, realities and remarks were gathered in order to evaluate them. The actual scenario is contrasted with the situation described in chapter three.

CHAPTER III

RESEARCH METHODOLOGY

3.0. Introduction

The chapter presents study's method used to carry out the current research. Target population for the study, site of the study and research design are all presented here. The sampling techniques used and the sample used in the research are both presented in this chapter as well. The chapter also describes the data gathering process, the tools used to gather the data, and the techniques employed to analyze the data. At the conclusion of this chapter, the ethical considerations that applied to this research are also listed.

3.1 Research methodology

Rendering to Coleman (2019), research technique is a methodical approach in solving a problem. All of these techniques are essentially ones that analysts utilize to carry out their research into explaining, outlining, and predicting quantum states. It is currently referred to as the study of knowledge generation processes, and one of its main goals is to propose an investigative action plan. In this study, numerous approaches were employed for data gathering and analysis, which is known as a methodological triangulation approach. In order to boost confidence in the findings, triangulation is a multi-method investigation of the research question (Baxter, 2010). The study used a technique known as "between-method triangulation," which involves combining qualitative and quantitative research techniques.

3.2 Research Design

A research design, according to Pells (2018), is the plan for how the researcher wants to conduct their study. For knowledge acquisition to be effective, procedures and methods must be defined. Gaining insights into study topics and controlling variance are the objectives of research design. It is the investigation's strategy and framework. A descriptive research methodology was adopted for this investigation. The goal of descriptive research is to understand more about what happens at a particular location and time. A descriptive study's main focus is on current situations, practices, structures, distinctions, or relationships rather than on theories, methods, or trends. In a descriptive study, the researcher is an outsider who just reports the facts as they occur with no making any changes to them. According to Thomas (2011), descriptive design is essential in the social studies since it provides an in-depth description of what is happening and may provide important details about the topic being examined. While employing a descriptive study approach, the researcher has the choice to employ qualitative and quantitative data analysis equally.

3.3 The Population

According to Thomas et all (2019), the total numbers of possible unit or component that are studied constitutes a population. The populace is the whole of the elements in the trial frames. The target population is the complete collection of people, events, or objects from which the researcher anticipates to accumulate data for the study. Therefore, the administrators, accounts, and other user's department employees were the study's target group.

Table 3.1: Target population

Target population	Sample size
Administrators	**10**
Accounts	**14**
Other dept. users	**16**
Total	**40**

3.4 Sampling

A sample is a subset of the community in terms of research. It is a collection of individuals, things, or things chosen for measurement from a broader population (Nolfi, 2019). A representative sample of the population was used in order to ensure that findings can be extrapolated from the study sample to the community at large. This study will take a representative sample of Bindura Provincial Hospital employees in Accounts department, Administration and other user departments. The researcher benefited from sampling because it allowed for time and money resource savings. Most researchers also favor sampling to a census. It is claimed that sampling enables a higher level of total accurateness. Occasionally, less accurate data might be obtained because a sample might be more reliable than the overall research population, than a carefully chosen sample when a population is not properly identified details than a sample that was taken with care. For this study targeted population was 40, samples in Accounts 12, Administration 8 and other user departments which are involved in using PFMS are 5. Since measuring the entire target population was not feasible, a judgmental sampling technique was used to choose a small sample of 26 people. Units were picked based on the researcher's expertise and sound judgment. The researcher selected 2 from the accounts department, 2 from administration, and 1 from a department of other users for an interview. So that they met a certain criterion and could offer the required data, the researcher effectively picked the sample participants. The researcher identified participants who were familiar with utilizing PFMS by considering into account their position within the agency and past working experience for the authorities as a whole. The researcher also used Convenience sampling. The researcher uses respondents who are handy or easily reachable. Using this sample technique, the researcher was able to access the respondents in order of their proximity.

Table 2: Population and sample size

Departments	Population	Samples	Interviews	Questionnaire
Accounts dept.	16	12	2	12
Administration	14	8	2	8
others user dept.	10	6	1	6

3.5 Primary Data

By posing queries, conducting experiments, and gathering data, the researcher creates primary research. Primary data are variable data structures that have been gathered and produced expressly for the current research question, according to Walker (2020). Either a quantitative or qualitative investigation can be conducted. Personal interviews, self-administered surveys, on-site population analysis, and other methods were used to collect the data.

3.5.1 Advantages of Primary data

- Primary research should be used to tackle the research study's principal objective or issue. In other words, the study's design, data collecting methods, and final data set may all be tailored to address a well stated problem.

- Since you can be assured that the data you acquire is relevant to your specific circumstance, the probability that the data will produce the intended results is raised. In other words, the data you gather for your study will be precise, understandable, and relevant to your research objectives.
- Because you control your own data when collecting main data, there is no need to modify secondary data acquired by a different researcher with a slightly different emphasis.
- By maintaining this degree of scrutiny, the material you acquire from primary sources will be more relevant and hence more beneficial for your research. Because you will be in command of the data, it will be easier to regulate the duration, range, and amount of the dataset being used.

3.5.2 Disadvantages of Primary data

- Time consuming.
- Requires more labor in conducting the interviews and questionnaires.

3.6 The researcher used a mixed methods in finding primary data.

3.6.1 Qualitative Research

First, primary documents pertaining to the public financial management system was swotted. The papers as of the Zimbabwean régime, the PFM Act of South Africa and Kenya, also Germany. This study examined the central structure. The researcher deemed the qualitative technique to be trustworthy because it provides context for the studied regions. The qualitative approach examines and reflects on less obvious components of a research issue, like perceptions, attitudes, and values. It is a more subjective one than the quantitative technique. Although the initial stages of this research method were simpler, it was challenging to analyses and explain the results, and the results are easily contested.

3.7. Quantitative research

The gathering and analysis of statistical information is known as quantitative research, and its main goals are to ascertain the size, frequency of occurrences, and range (Adedoyin and Soykan 2023). Initially, this type of research was more challenging to design, according to the researcher. Findings can be easily gathered and presented mathematically, and it is often very detailed and organized.

The results were presented quantitatively using graphs and tables. The data was gathered from various departments, who described their expertise and use of PFMS in their daily operations. The primary data source was targeted respondents who provided information directly yielded quantitative and qualitative research.

3.8 Research Instruments

The researcher only used a five-point Likert scale questionnaire and Open-ended interviews. The distribution of questionnaires to the intended audience were employed to gather the data for this study with some open-ended and structured questions on it. Additionally, this gathered potential variables influencing the administration and bookkeeping of the public's funds or government assets. Participants were also asked for ideas on how to make PFMS more successful. After taking into account the person's opinions and the information from the papers, the instrument was determined to be ideal. The population was literate, in good health, and the variable under investigation was complex and significant.

3.9 Questionnaires

Questionnaires were made in order to collect information on how the devolution system in Harare affected democratic government. Due to the fact that it enables respondents to be more unbiased and precise while answering research questions, the questionnaire instrument was determined to be the ideal tool for data collection. Using written responses, participants respond to questions in a questionnaire, which is a technique for acquiring data (Johnstone and Mando 2015). Through data collection, information is acquired. from a group of investigation's favored targets. Both a closed-ended and an open-ended approach will be utilized for creating the question items. Design simplicity and respondent friendliness will be carefully considered. a five-point Likert scale, from the selected research subjects to the overall population (www.feedough.com Accessed on 24

January 2023). Both the closed-ended and open-ended formats of the item will be used when developing the question items.

Advantages of Questionnaires:

Cost and speed: a questionnaire was more affordable and quicker than an observation. Interviews have more control over their data collection processes than observers do, thus they waste less time doing them than observers do.

Confidentiality: The respondents were given the freedom to answer the questionnaire at their own pace and without interruption. On the questionnaire sheet, a person's name was not necessary and confidentiality was strictly upheld. If respondents are guaranteed confidentiality or if signatures are omitted, personal information can be easily obtained using a questionnaire.

The same questionnaire was utilized across all categories, making it versatile. They were used the majority of the time since the research subjects' direct inquiries to them allowed for the discovery of the responses because their knowledge, opinions, and motivations cannot be observed. Questionnaires are compatible with wider coverage.

They eliminate interview bias and diminish it. The respondents' responses to the questions were unaffected by the researchers' personal opinions. The reply was not influenced by any verbal or visual cues.

disadvantages of questionnaires

Illegible handwriting: Some questionnaires were filled out in legible handwriting, which made it challenging to decipher the points being made. Due to this difficulty, the researcher made the assumption that non-users of PFM who are not technical filled out the surveys.

Information was limited because questions were left for respondents to answer, making it unable to elicit additional details or even explanations. The absence of the respondents' gestures and emotions goes ignored, despite the fact that the majority of experts think they are vital for data gathering.

3.9.1 Likert Scale

In the questionnaire, the researcher also included a Likert measure. In surveys, a Likert scale is a psychometric response measure that is frequently used to determine respondents' likings or notch of agreement with a written statement or group of assertions. According to Subedi (2016). Likert scale is a non-comparative scaling method that measures just one natural characteristic. An ordinal scale was used to ask respondents to rate how much they concur with a statement. Five Likert scale items made up the questionnaire, and the results were distributed as follows:

Table 3. 3: Likert scale

Items	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Points	5	4	3	2	1

Likert scale was found to be useful by the scholar since it was the most widely used and straightforward method of survey data gathering. Since each participant's response was represented by a single number, it was simpler to respond to the questions, and it was also much easier to code the answers when compiling the data. Likert surveys are fast, effective, and affordable methods for gathering data; they are also flexible in that they can be delivered in person or sent to respondents via the internet. However, the Likert Scale only offers choices, and it is impossible for each option to be equally spaced apart. As a result, it is unable to capture respondents' actual views. Additionally, it is possible that earlier queries had an impact on the respondents' responses.

3.10. Interviews

In order to remove some bias and drawbacks associated with using the questionnaire, the scholar also cast-off interviews equally a study instrument. George, et all (2022) stated that although interviews are more focused on the researcher's needs for data, they are similar to casual talks. The format of an interview varies from person to person based on the topic under investigation. Unstructured interviews with members of the study population were done for this study. Additionally, 10 persons were interviewed informally about their opinions of effectiveness of PFMS in proving health service delivery at Bindura Provincial Hospital (BPH). According to

Jensen and Jankowski, interviews are a helpful tool that can lead to additional study utilizing other methodologies like observation and experiments. Interviews were chosen by the researcher because they allowed for more concentrated talks and follow-up questions, enabling both the interviewer and the interviewee to clarify any misunderstandings.

For instance, the researcher was able to find out why not all the residents of Harare Province benefitted from the devolution. Due to the interviewer's close proximity to the interviewee, there was a larger risk of receiving misinformation. For instance, those being interviewed might have felt uneasy discussing personal matters out of fear of facing legal action. Since some of the respondents' responses were inconsistent, the researcher found it challenging to analyze the data collected. Makumbe (2018) noted that multiple interviews frequently produce contradictory information, making it challenging for a researcher to analyze the data.

3.10.1 Advantages of an interview

Structured interviews are valuable because the friendly connection developed between the interviewer and the respondent drives the latter to provide helpful information to the research. Maure (2021), on the other hand, claims that interviews provide for greater freedom in the questioning process.

The versatility of an interview is a significant benefit. This is because the interviewer might augment information collected from replies with information gathered through nonverbal reactions. The researcher described interview questions for clarity, making it less likely that a question would be misinterpreted.

3.10.2 Disadvantages of Interviews

Interviews are problematic because there are several aspects that necessarily change from one interview to the next, such as mutual trust, social distance, and interview control. Unlike surveys, the interview lacks anonymity. Respondents may neglect to disclose sensitive concerns.

3.11 Methods of Collecting Data

Following the proposal and questionnaire corrections, data gathering got underway. Before beginning the exercise, permission was requested from the University and the appropriate country officials. The questionnaires were given to the chosen participants at the Bindura Provincial Hospital after approval was granted. On the day that the questionnaires were supposed to be gathered, a time was set with each of them. Respondents were contacted by phone or visited in their offices to remind them to reply in order to guarantee a high response rate. The completed questionnaires were directly collected from the hospital. This procedure was repeated until a sufficient quantity of questionnaires was gathered. A number of ethical concerns were taken into account when conducting the research. These included permission, secrecy, and acceptance. Consent entailed obtaining the respondents' consent to use them as participants. The aim of the study and the intended use of the results were fully disclosed to the respondents in order to obtain their consent. Respondents' positions were respected if they declined to engage. Regarding confidentiality, it was made sure that the respondents' information was handled with the greatest secrecy. The respondents' participation in the poll was also kept a secret. The data gathered was utilized for educational purposes only and the opening letter verified to that. Additionally, the scholar made sure that all moral standards established by Bindura University of Science Education were upheld.

3.12 Data Analysis and Data Presentation

Kinyongo, (2019) claims that unless data is analyzed, the collecting of data through questionnaires, interviews, diaries, and other methods is meaningless. The act of organizing the data into tables, charts, graphs, and other formats was necessary for the analysis and presentation of the data. The data was distilled by the researcher into percentages and statistics, which were then presented in tabular formats. For simpler comprehension, the researcher further turned the data into diagrams. making sense of linguistic information. Data analysis was necessary in order to find answers to the problems in the investigation.

3.13 Data Management

After being collected from the research location, the questionnaires were arranged to see if they had been correctly completed. Only questionnaires that have been completed correctly will be evaluated. Data preparation for software analysis includes sorting, inspecting, cleaning, and coding (Olajide,2019). The raw data was encoded before being fed into the data analysis program SPSS, which generated the figures. All of the data was sent to descriptive statistics for analyzing data, which provided tables and percentages, these responses reflected the overall trend of questionnaire responses. Data was kept as duplicates on printed form and soft copies on flush drive for simple retrieval.

3.14 Validity

In quantitative research, the term "validity" relates to how effectively a statistic reflects the concept it is attempting to quantify. To confirm the validity and readability of the instruments before utilizing them, the researcher pre-tested them. Finding and answering any queries that were not obvious was the goal. However, it must be highlighted that improperly designed tools, such as interview guides and questionnaires, would be devastating as they will gather unintended information that are worthless and unable to provide answers to underlying issues. Because they tend to gather the necessary data and knowledge to easily solve the secondary problems, the research tools utilized command a sizable level of reasonability. As a result, they become completely invalid due to the principle of trash in, garbage out. Eckel and Fekry (2022) makes a distinction between internal and external validity as well as face and content validity. Face-validity describes how much information is provided by the instrument being utilized to address the sub-problems. The preciseness by which a research tool evaluates the situation being studied is referred to as content validity. Internal and external validity, which pertain to avoiding conclusions-bias drawn from data and extrapolating from a sample that is too small or limited, respectively have a greater to do with the interpretation of data.

3.15 Reliability

The grade in which a tool resolve data at a different period is referred to as instrument reliability, according to Velzen, et all (2022). Reliability of a study instrument is defined as the consistency of the result throughout several trials. Through the use of managerial interviews and record analysis, the researcher was able to get reliable information. The results of high-quality equipment used to compile data over time will often show a lot of consistency, even if there is some degree of inaccuracy in every measurement. Reliability, as a measure of accurateness and response consistency, was found to be good in this study since the same participants would be used during the study and, in numerous instances, the data presented would coincide with the reports of past surveys done. All of the aforementioned data collecting tools have some degree of dependability. Interviewees had a strong platform to react to open-ended, unstructured questions on questionnaires since they were allowed to express themselves. But sometimes poor-quality surveys are returned by respondents. The researcher will only utilize a small number of these since too many of them take up the respondents' time and may discourage them from answering.

Because the researcher obtains first-hand information from the respondents' replies, interviews are credible. An interview allows the interviewer to get to know the interviewee better and gives the interviewee the opportunity to elaborate on a topic. However, an interview may be deceptive because an interviewer may have the false impression about the interviewee based on how the interviewee presents himself or herself throughout the interview.

A dependable method of gathering data is observation, which requires the researcher to keep an eye on ordinary service occurrences over a period of time rather than relying on a third party to do so.

3.16 Summary

The descriptive survey technique was discussed in this chapter. The instrumentation used to obtain data were questionnaires, interviewing protocols and policy documents. The data presentation and analysis were sketched out. The succeeding chapter is about the conclusions and recommendations

Chapter IV

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0. Introduction

The results of the study are examined, discussed, and summarized along the chapter. To show and examine the results, graphs, tables, and pie charts were employed. The results are based on survey and interview replies.

4.1 Response rate

Based on surveys that were received, the data analysis is shown below. To individuals who had been pre-selected, 26 questionnaires were given out. 25 questionnaires were returned, as indicated in table 4.1.1 below, yielding a 100% response rate, which is best for questionnaire surveys.

Table 4: Questionnaire response rate

Primary source

Posted Questionnaires	Reimbursed Questionnaires	Response Rate %
26	25	96

4.2 Participants by gender

The chart below displays the replies broken down by gender. The twenty-five participants were seventeen men and eight women. This shows that the organization is primarily made up of 'gents'. Also, males believed to be more dominants in offices and highly educated as compared to females as a result there will be more gents in offices. This is consistent with Mwansa and Lusaka (2019) examination of the gender pay gap, which revealed that there are more men than women working in some fields.

Table 5: Demographic information

Primary source

Items	Number of participants	% gender participants
Males	**17**	**68%**

Females	**8**	**32%**
TOTAL	**25**	**100%**

4.3 Participants by Age

The ages of the participants were also required. The outcomes are displayed in the chart below. These findings indicated that the average BPH staff member was in their thirties. This was because most of them had to join work after obtaining undergraduate degree. Mangwanya (2022) provided evidence for this when he hinted that undergraduates predominate in top posts.

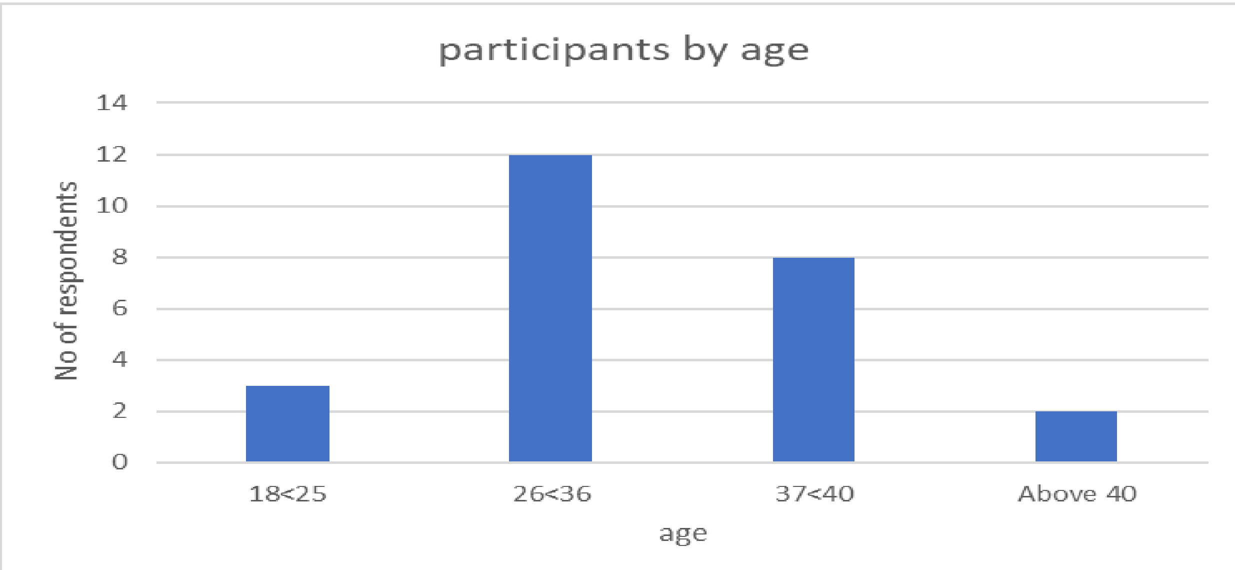


Figure 2: Participants age

Primary source

4.4 Responds by Qualifications

Participants have to present identification verifying their qualifications, according to the findings the results showed that most of the employees were educated and understanding the subject of matter was not a problem to them. Utilizing the PFMS should be easy. This enabled the researcher to gather reliable data. According to the data acquired, the majority of respondents were well-educated, intelligent, and capable of comprehending the topic under investigation.

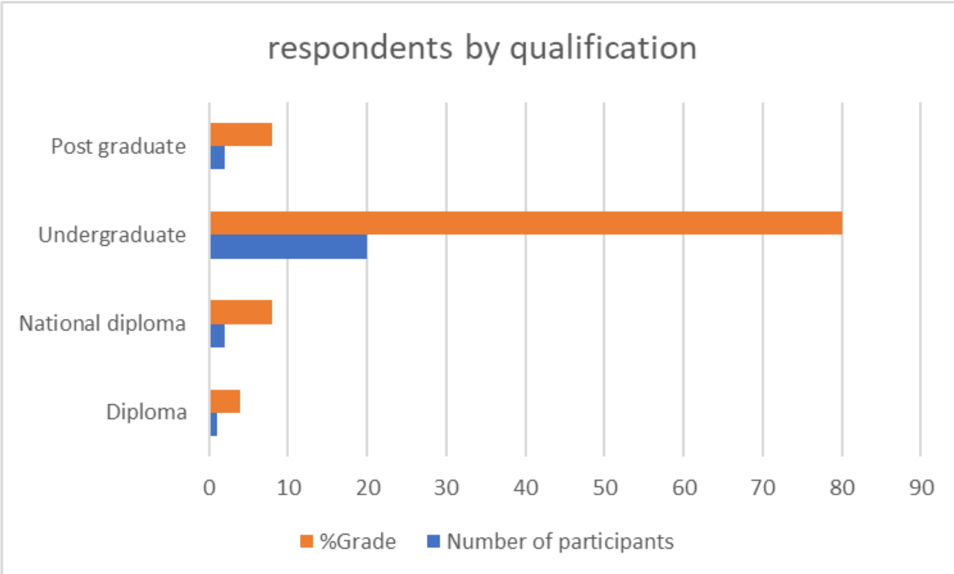


Figure 3: Respondents qualifications

Primary source

4.5.0 Public finance management system framework

The researcher kept probing the PFMS structure with new inquiries. The researcher asked more questions on the PFMS design. Finding out if PFMS existed in the organization was the first problem. I don't know, not at all, somewhat, entirely, and doubtful were used to categories the material. The chart below displays the results.

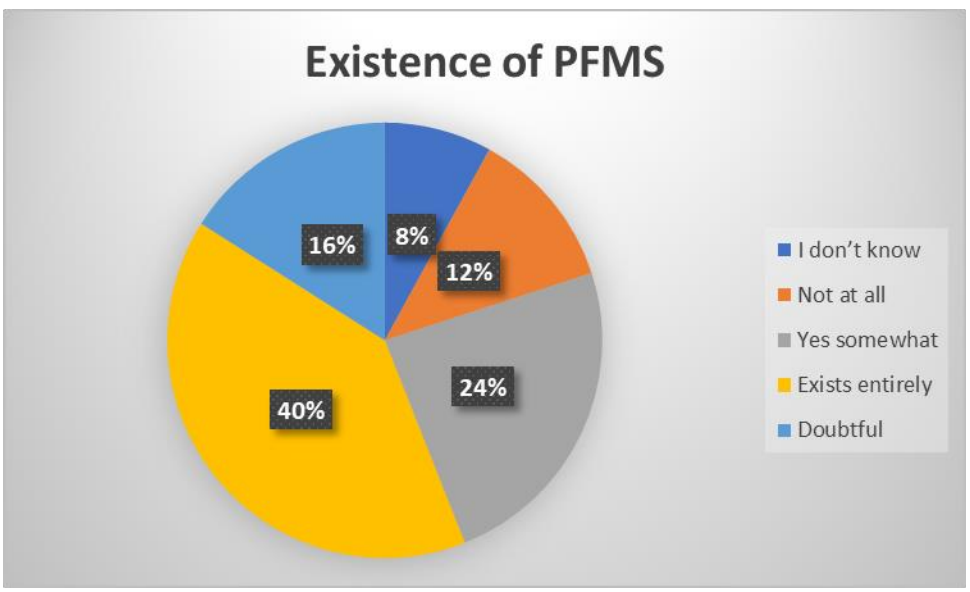


Figure 4: Public finance management system framework

Primary source

The findings showed that the organization has PFMs. Despite the fact that 36% of respondents still believe the framework is lacking. According to Bharathi (2021) legislation pertaining to public financial management is extremely important to the government. The researcher came to the conclusion that the framework was only half present and required additional attention to be completely present.

4.5.2 The simplicity of PFMS

The researcher inquired whether the framework was straightforward to use and put into effect by all BPH staff. Of the 25 respondents 48% feels that the framework is not easy and simple while 16% agreed that the framework is easy. The study found that, since the PFM Act was combined in 2010, there has been no regulation, which contradicts Lardeux (2022) assertion that the framework should be simple for users to follow.

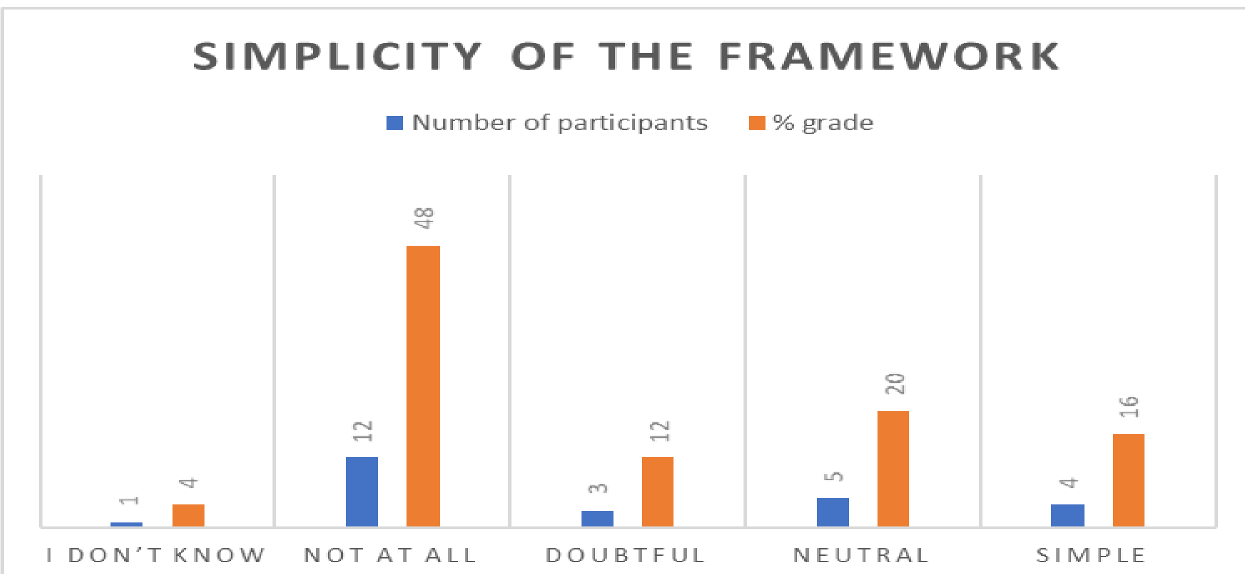


Figure 5: Simplicity of PFMS

Primary source

4.5.3 Effectiveness of PFMS

The researcher also inquired about the efficacy of PFMS, and the responses were as follows:

1-I don't know 2-Not Effective 3-Partially 4-Neutral 5-Effective

Table 6:Effectiveness of PFMS

Primary source

Scale	1	2	3	4	5	Total
Number of participants	1	11	5	7	1	25
% grade	4	44	20	28	4	100

44% agree to the fact that the framework is not effective, while 4% indicated effectiveness of the framework. The researcher concluded that the framework was not effectively functioning at the organization. This is against Lardeux (2022) who cited that public finance management method is recommended to accomplish best finance supervision practice, therefore must be effective.

4.5.4 Response on PFM system definition

Participants received a definition of public finance management. If they concur with the definition, they were questioned. According to the results, 88% of respondents agreed with the definition of PFMS, while 12% disagreed and zero were undecided.

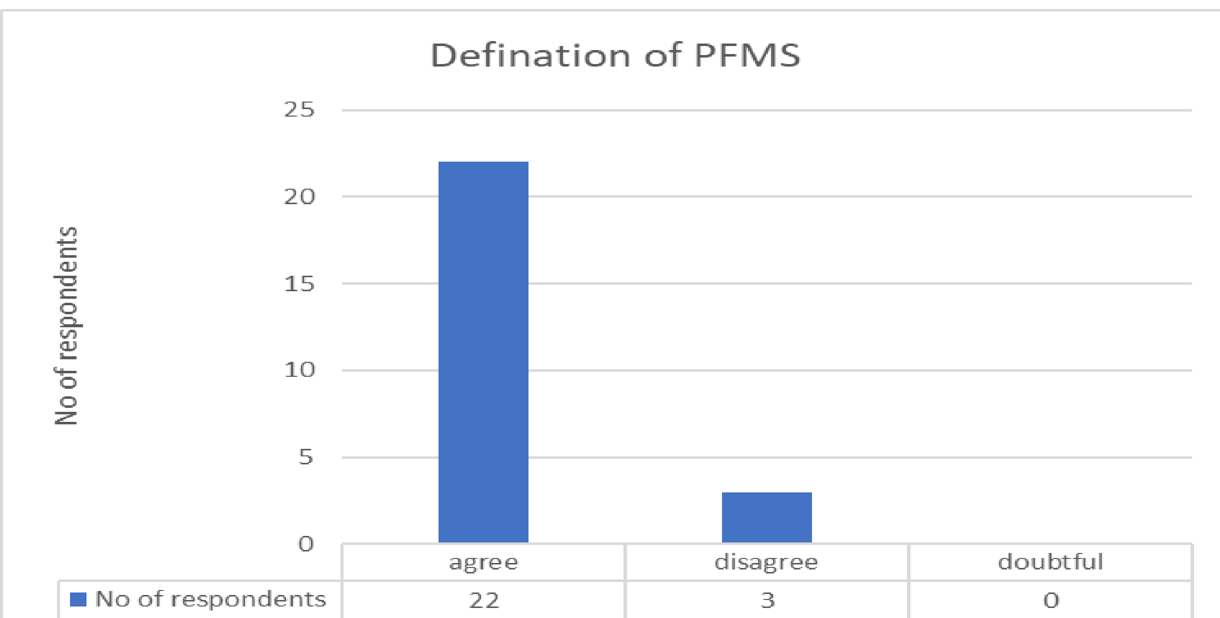


Figure 6:Definition of PFMS

Primary source

4.5.5 Public Finance Management System improved the accountability

Participants said that 87.5% were either highly in agreement (62%), in agreement (25%), or neutral (5%). 12.5%, however, said that either 5% or 7.5% strongly disagreed. The findings supported by Malakoane et all (2020) that a public finance management system enhances accountability

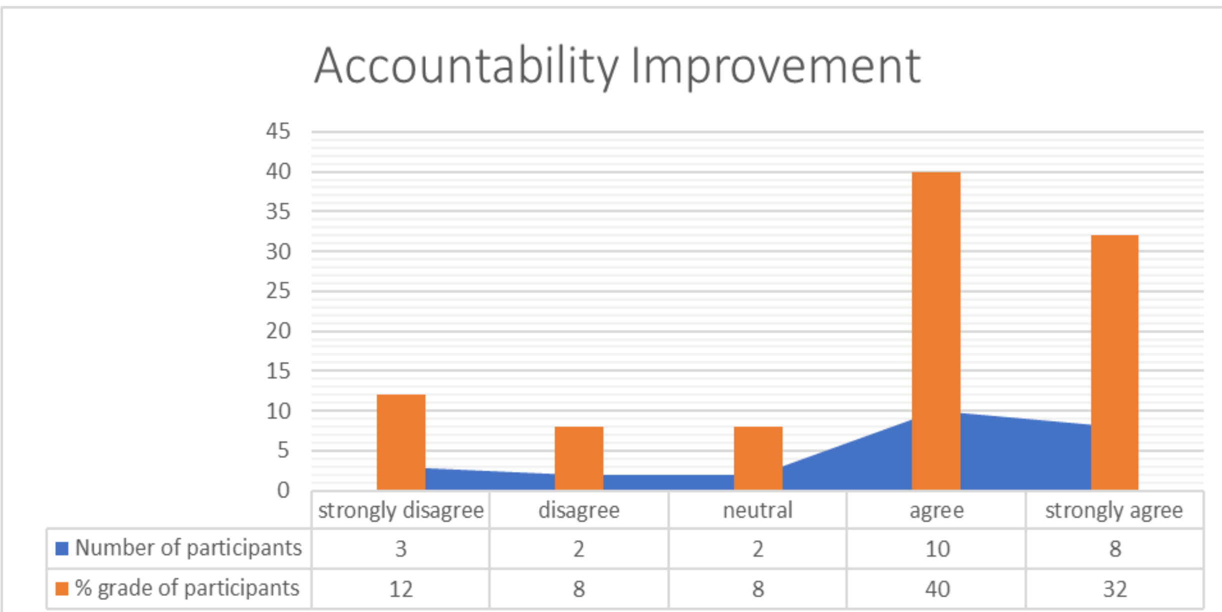


Figure 7: Accountability improvement

4.5.6 Importance of PFMS to organizational goals

The relative significance of public finance management in achieving organizational objectives was questioned of the participants. Participants' responses ranged from "agreed" to "strongly agree" in percentages of 24%, 48%, and 16% of respondents said they were neutral, while 8% disagreed. Positive responses showed that the majority of respondents concur that PFMS helps the organization achieve its objectives. The outcomes are displayed below:

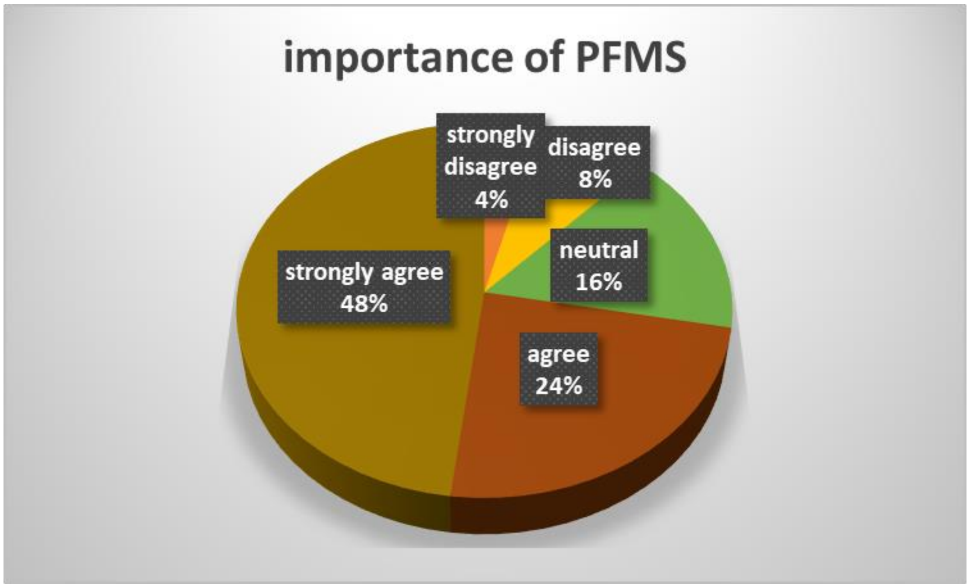


Figure 8: Importance of PFMS

Primary source

4.6 Health Service delivery at the BPH

The delivery of healthcare is the study's reliable variable. Participants were required to rate if there had been any improvements in the way services were delivered using the following scale. The following ratings were to be used: 1 for extremely bad, 2 for bad, 3 for fair, 4 for good, and 5 for exceptional. Percentages were used to analyses the replies. The research's findings corroborate a study by Schneider and FunFkirchen (2018) that found that the amount of money supplied to public hospitals determines how effective and productive the public health system is.

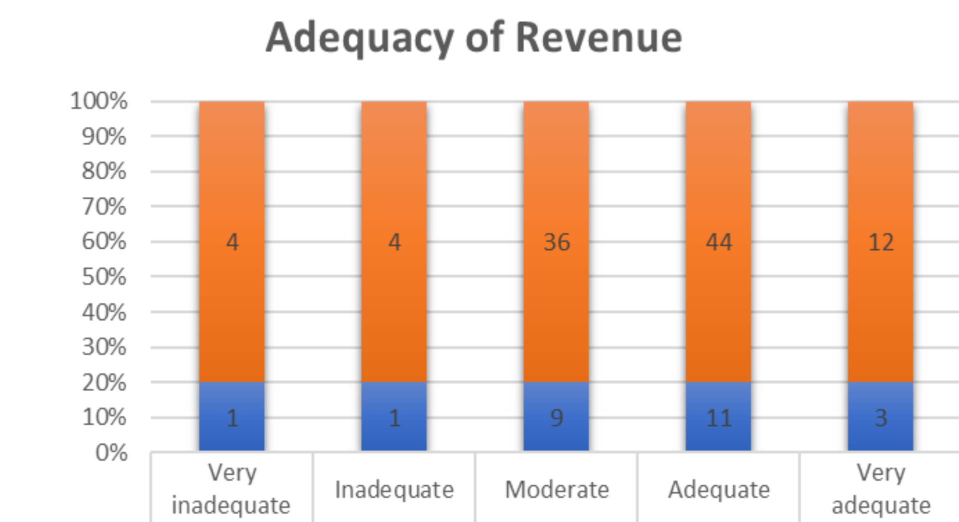
Table 7: Health service delivery rating

Primary source

Area improved	**% analyzed**	**Rankings**
Accounts	100	5
Procurement	80	4
Pharmacy	30	2
Theater	10	1
Administrator	50	3

4.7 Effects of PFMS on budgetary process

For the inquiry, as the success of PFMS depends on this component. Determining the government's fiscal process was crucial. Staff members of BPH were asked if the government's budget provision was sufficient. Due to its effect on our reliable variable (health care delivery), this functioned as a moderating variable. The data shown below shows that 25% of respondents thought the government's allotment of cash was insufficient, 7% thought it was adequate, and 20% were neutral. This might be seen as an inadequate financial allocation by the government. The study backs up Seneviratne et all, (2021) assertion that budgets are typically used by institutions to define priorities through financial resources, with public hospitals being the most important.



	Very inadequate	Inadequate	Moderate	Adequate	Very adequate
Percent	4	4	36	44	12
Frequency	1	1	9	11	3

Figure 9: Adequacy of revenue

Primary source

4.8 How BPH workout on budgetary control over all ministries in ensuring that expenditure is constantly in line with the funders.

Every participant applauded budget planning for making it easier to delegate tasks. The vast majority of participants fervently agree that planning gives the best possible expense control. The gathered data is displayed below.

Only 15% disagree, with 60% strongly agreeing that planning ensured proper utilization of costs. Ten percent are unsure, and five percent vehemently dispute that budgeting permits efficient resource use. The researcher concluded that BPH members exercised fiscal control and made sure that its expenditures complied with the requirements of its patrons.

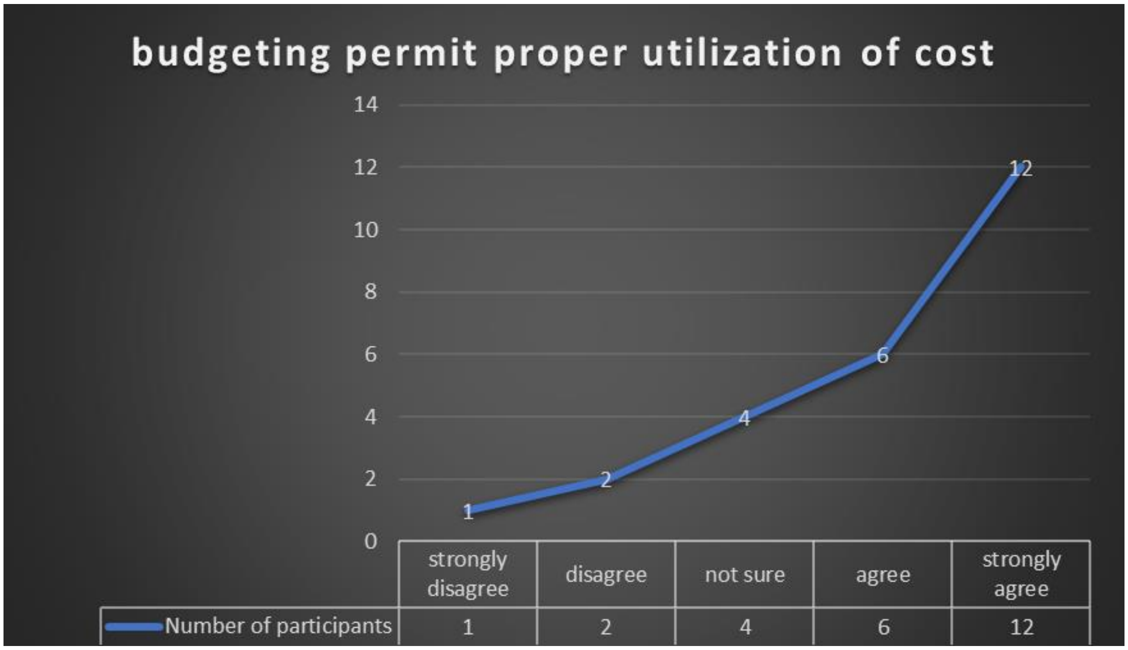


Figure *10: Budget permit proper utilization*

Primary source

4.9 Existence of internal control in the system: PFMS

Everyone who took part in the discussion agreed that the system had internal control. Out of the 25 participants, all of them concurred that internal control is being implemented and managed. Marus Eton1 et al, (2018) study findings are supported by the study's results, which show that internal controls are a critical part of the audit process since they guarantee efficient and effective management of internal resources and, most importantly, cash flow. The study agreed with Mungai, (2020) about the productivity increase, efficiency levels, and factors influencing efficiency in Kenyan health managers. The study indicated that internal control systems were successful in these hospitals and that level four and level five public hospitals in Kenya had total factor productivity that had increased despite the adverse shift in technology.

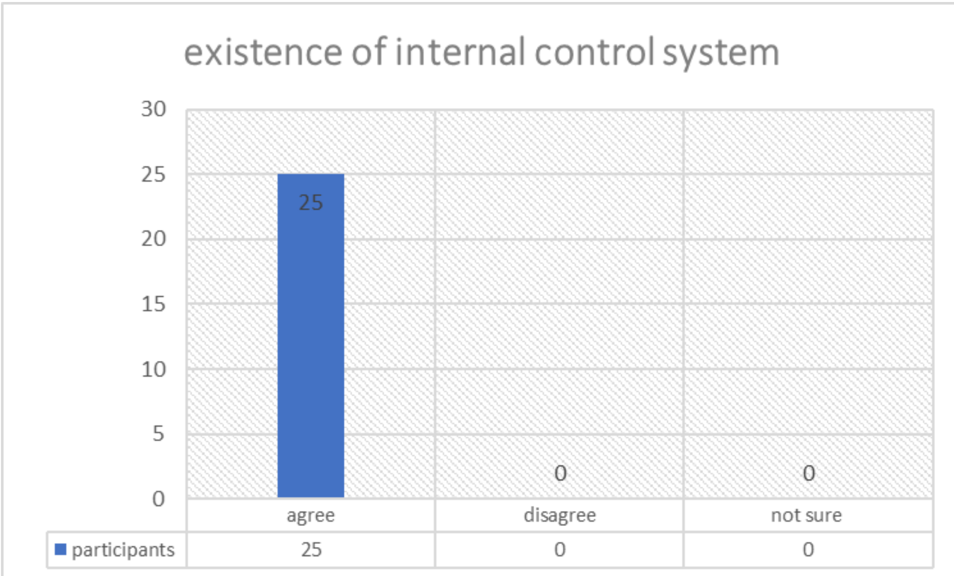


Figure 11: Existence of internal control system

Primary source

4.10 Do you think internal controls at BPH are adequate for preparation of reliable and accurate financial statements and transaction recording

With regard to whether internal control systems are sufficient for the creation of accurate financial accounts, 18 of the 25 participants disagree, while 5, agreed, and 2, were unsure. The information is shown below.

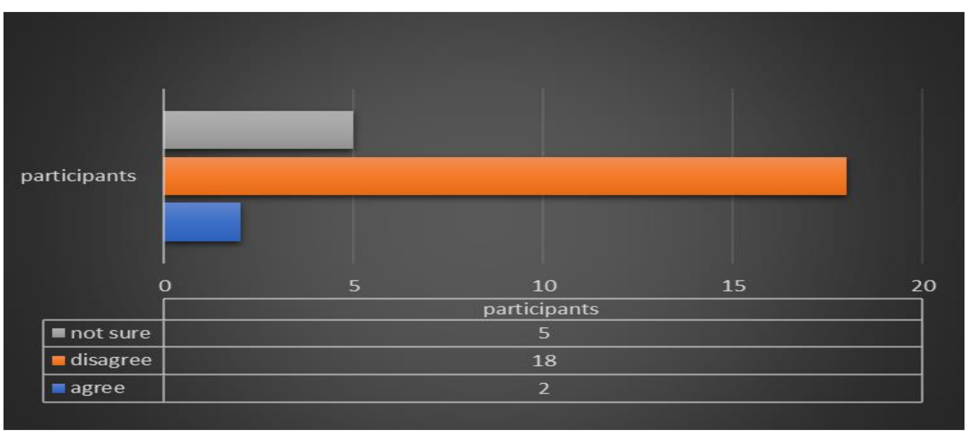


Figure 12: internal control systems

Primary source

4.11 Interview Participants

4.11.1 What are the benefits of implementing Public Finance Management System?

When all of the participants mentioned several advantages linked with PFMs in the organization, there was a favorable reaction to this question. Better service delivery is achieved, resulting in increased national economic growth. The benefits of PFMS were cost efficiency, transparency, and simple monitoring of public expenditures. According to the survey, 70% of participants said that the public finance management system helps the organization achieve its primary objectives and aims, and 80% of participants agreed that PFMS enhances accountability.

4.11.2 What, in your opinion, constitutes a successful public financial management system?

The minute it came to determining the crucial PFM components, opinions were divided.80% of respondents gave the same answer as their understanding of the topic. According to their assessment, Winter 2017's indications on audits, cost principles, and budget execution were relevant. It was also mentioned that the PFMS is not easily understood on its own and faces difficulties like a lack of expertise on the part of the staff as they want to act carelessly and wasteful when utilizing public finance management system, affecting the implementation. 20% of respondents said that everyday transactions and regular performance of public money are essential components of managing public finances.

4.11.3 How best can we improve PFMS?

A specific number of changes that should be made to the framework were supported by 100% of respondents. The PFM system should function consistently and mutually reinforcingly, according to respondents. They also advised changing the PFM system by properly planning to guarantee that the government has the resources it needs, in support of Blood 2015

4.12 Summary

This section transformed unprocessed data into pertinent knowledge that was then evaluated and understood. Graphs, tables, and pie charts were used in the chapter to show and assess the results data. The results show that PFMS is ineffective and underestimated. Strategies for improving

Public Finance Management systems are required, especially in the health sector. The study's results are outlined in the next chapter, along with suggestions.

Chapter V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

The research’s objective was to assess how the Public Finance Management System (PFMS) affected the provision of healthcare at Bindura Provincial Hospital (BPH). The study's particular goals were to evaluate the system's internal controls, the degree to which PFMS helped to enhance the quality of healthcare service, and the efficiency of PFMS as a budgetary control at BPH. The conclusion, suggestions and study's findings are outlined in the chapter. It provided suggestions for more field research in the future.

5.1 The summary of findings

The key conclusions and debates from the study form the basis of the conclusion. Based on the number of completed questionnaires and the proportion of interview subjects who replied, the study was rated effective. Basing on the statistics acquired from the bulk of the consultations, questionnaires, and prose analysis, the researcher came to the following conclusions:

5.1.1 Existence of the Public Finance Management System Framework

The researcher's findings showed that the conclusion was, in fact, unfavorable. There is no established structure for managing governmental finances. The biggest problem is that there is no effective plan for managing public finances that is aligned with service delivery. The lack of a basis for managing finances suggests that no effective techniques or mechanisms exist for managing finances. To enhance the PFM Act, there are currently no policy rules in place.

5.1.2 Improvements made in service delivered.

The public financial management system has a positive impact on service delivery. This shows that increasing service delivery at Bindura Provincial Hospital required the public financial management system to play a significant role. The results demonstrated that they had a sound plan in place that indicated how public money were utilized to enhance service delivery. The outcomes, however, show that certain departments have never advanced. There, the services were still lacking. To improve healthcare, the researcher suggested more significant improvements in such areas.

5.1.3 Exercise of budgetary control in ensuring that BPH's expenditure is always in line with the funders

The hospital's service performance was enhanced by its budgeting procedures. According to the research's findings, budgets for current and next years were comprehensive, and considerable consultations appeared to have taken place. The outcomes also showed how realistic and useful the budgeting approach was. Value of money planning, with a focus on fixed asset upkeep and purchase, did have certain drawbacks, though. Additionally, when it came to spending, budgets were not followed.

5.1.4 Existence of the internal control system.

The study found that the Bindura Provincial Hospital has a partial internal control system. These results demonstrated that the internal control system had a significant weakness that prevented it from ensuring accurate financial statements. Internal audits were done, nevertheless, which made the company's financial reports more substantial.

5.1.5 The benefits of Public Finance Management System

The results showed that using a public financial management system had benefits. The public finance management system (PFMS) is built on a combination of information, understanding, and experience with how such systems have aided in organizational planning, such as capital expenditures and cash flow movements. The Public Finance Management System improves the delivery of healthcare services in contrast to private hospital management, which aims to maximize profit. Accountability and transparency greatly increase when capital expenditures are continuously monitored and purchase errors are reduced.

5.2 Conclusion

The research was a success because of a very positive response from participants. The data was acquired in a brief period of time. 100% of the questionnaire's respondents responded. There were no substantial obstacles for the researcher to overcome.

- **To find out how PFMS had helped in improving the quality of health service delivery.**

Public finance management system used as a budgetary tool, it enhanced proper use of resources and its allocation, thereby improved health service delivery.

- **To check on the existence of internal controls in this system and the extent to which they are adhered.**

The study discovered a substantial positive association between internal control systems and financial management in the ministry of health. The results showed that the public financial management system has both a good and negative impact on the provision of healthcare

- **To check on the effectiveness of PFMS as a budgetary control tool.**

The researcher also concluded that BPH had managed to control its expenditure through the use of Public Finance Management system.

- **To identify whether PFMS should remain a permanent feature in the government.**

Since PFMS had been able to improve management of funds .it is very wise to continue to use this framework in future. The researcher was able to provide suggestions in light of the findings.

5.3 Recommendation

- The government must ensure that accrual accounting is a cornerstone of the PFM system as a whole in order to present a complete financial picture. This corroborates Ball's (2017) assertion that faulty judgment results in an incomplete view of an organization's financial status.

- Adopt a whole-systems approach to improve inspection. A complete system approach is a PFM model that ensures that a PFM system's components operate consistently based on numerous indications of resource flows and financial situation. A complete system approach ensures that the PFM system functions efficiently and consistently by combining its essential elements into a single framework. www.cipfa.org (Retrieved on 04.04.23)
- Develop a good reformation plan. Ball, et all (2017) asserts that well-thought-out adjustments ensure the Zimbabwean government has access to the resources it needs.
- Use big data and analytics to reduce the acceptable level of wrongdoing.
- Creating incentives is crucial if you want to affect how politicians and government workers behave. Jovanovic and Matejevic (2014) contend that as compensation exceeds that required for sustenance, intrinsic drive becomes more potent.

5.4 Suggestions for further study

All of the unanswered questions brought up by this study should be the subject of future research. The following topics could be crucial for managing government finances:

i. An examination of the public hospitals' mechanism for measuring performance.

ii. A strategy for implementing accrual accounting in the public sector.

iii. A strategy for applying the scoring in hospitals.

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APPENDIX I: QUESTIONNAIRE

BINDURA UNIVESITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTING

My name is Marsline Mahuku(B193410B), the Bindura University of Science Education is where I attend classes. I am conducting a study on "an analysis on the effectiveness of Public Finance Management System in providing health service delivery during the period of 2011 and 2021" as a partial fulfillment of the criteria for a degree in accounting. The purpose of this questionnaire is to collect data that will make it possible to investigate this subject. We appreciate your help in filling out this form. Responses will be kept in strict confidence because they are only intended for academic reasons.

QUESTIONNAIRE SCHEDULE FOR BINDURA PROVINCIAL HOSPITAL

ANNEXURE A

NAME OF DEPARTMENT ………………………….

SECTION A: Personal Information

1. Indicate your gender by ticking the appropriate box?

Male FEMALE

2. Indicate your age group?

18<25 26<35 36<40 Above 40

3. Tick the relevant Qualification

Diploma National Diploma Undergraduate Post Graduate

SECTION B: Public Finance Management Framework

Mark the appropriate block with an "X"

1	2	~~3~~	4	5

1	Does Public Finance Management Framework exist within the Hospital	1	2	3	4	5
		1-i don't know 2- not at all 3- doubtful 4- exist partially 5-exist totally				
2	Is this framework simple and easy to use by all staff?	1	2	3	4	5
		1-i don't know 2-not at all 3-doubtful 4-neutral 5-simple				
3	Is the system effective and efficacy?	1	2	3	4	5
		1-i don't know 2-not at all 3-partially 4-doutful				

		5-effective

4	Public finance management system is a networked computer-based system in which government ministries carry out their accounting and financial transactions.	1	2	3		
		1-disagree 2-agree 3-neutral				
5	Does PFMS improved the accountability?	1	2	3	4	5
		1-strongly agree 2-disagree 3-neutral 4-agree 5-strongly agree				
6		1	2	3	4	5

	Is public finance management system important to organizational goals at Bindura provincial hospital?	1-strongly disagree 2-disagree 3-neutral 4-agree 5-strongly agree
7	How well does PFMS improved health service delivery in the following departments (please indicate percentages)	1 -% | 2 --% | 3 --% | 4 --% | 5 -% 1-Accounts 2-Procument 3-Pharmacy 4-Theater 5- Administrator

8	Is government allocation of funds adequacy?	1	2	3	4	5
9	Does planning ensures proper utilization of costs?	1	2	3	4	5
		1-strongly disagree 2-disagree 3-neutral 4-agree				

		5-strongly agree
10	Does internal control exist at your organization?	1 | 2 | 3 | 4 1-strongly disagree 2-disagree 3-agree 4-strongly disagree
11	Internal control system is sufficient for the creation of accurate financial accounts?	1 | 2 | 3 1-disagree 2-agree 3-not sure

APPENDIX II

INTERVIEW GUIDE

1. What are the benefits of implementing public finance management at your organization?

2. In your opinion, what constitutes a successful public finance management system?

3. How best can we improve PFMS?