

**Financial Management Control And Performance Of Health Care Services: A Case Study Of Mulago Hospital**

**Central Division Kampala, Uganda**

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**Abstract**

Mulago Hospital, a critical pillar in Uganda's healthcare system, faces significant financial challenges impacting its service delivery. This research aims to comprehensively analyze the relationship between financial management control and the performance of healthcare services at Mulago Hospital in Central Division, Kampala, Uganda. The study employs a mixed-methods approach, combining qualitative and quantitative research methods. The research explores three key aspects: the relationship between budget allocation and healthcare service performance, the impact of financial oversight mechanisms, and the role of strategic financial planning. A sample of 388 participants from Mulago Hospital's diverse workforce was selected through purposive sampling. Data was collected through semi-structured interviews and structured surveys, and both descriptive and inferential statistical analyses were conducted. Findings reveal nuanced insights into the dynamics of financial management control and healthcare service performance. Demographic characteristics of participants, such as job roles and experience, provide context to the study's outcomes. Descriptive analyses of participants' perceptions on budget allocation, financial oversight mechanisms, and strategic financial planning shed light on the prevailing sentiments within the institution. The study's significance lies in its potential to inform policymakers, hospital administrators, and healthcare professionals about effective strategies to address financial challenges in healthcare settings. Recommendations based on the findings aim to enhance Mulago Hospital's financial resilience, resource allocation, and overall healthcare service performance. The study contributes to academic discourse, offering insights for further research in healthcare management and finance. In conclusion, the research underscores the intricate relationship between financial management control and healthcare service performance at Mulago Hospital, emphasizing the need for targeted interventions to ensure sustainable and quality healthcare delivery in Uganda.

**Keywords: Financial, Management Control, Performance and Health Care Services**

### **Background of the Study**

A key conceptual insight into understanding the financial dynamics of Mulago Hospital is to examine the various health care financing models. (Turyatamba & Turyasingura, 2024) claim that the choice of health financing mechanisms significantly affects the financial sustainability and performance of health institutions (Ntirandekura et al., 2022). The adoption of a particular financing model, such as one based on taxation, insurance, or a combination of the two, has implications for revenue generation and resource allocation. A recent study (Ivan et al., 2023) examined the impact of different health care financing models on hospital performance in low-resource settings, providing a nuanced understanding of the conceptual link between financing strategies and health care outcomes. This research examined how Mulago Hospital's financial management aligns with existing health care financing models and the implications of such choices on its overall performance (Ntirandekura et al., 2022).

Another crucial conceptual perspective is the correlation between the quality of health services and the financial performance of Mulago Hospital. Studies (Christopher, Moses, Muhindo, & Komunda, 2022) highlight the interconnectedness of these two factors, suggesting that investments in quality improvement can bring positive financial returns to healthcare institutions. Assessing the quality of care provided by Mulago Hospital, particularly in terms of patient outcomes, satisfaction and adherence to clinical guidelines, was critical to understanding its financial performance (Nicholas & Alex, 2024). By integrating data on quality metrics and financial indicators, the research clarified the conceptual relationships between service quality and financial outcomes in the context of Mulago Hospital. Leatherman et al. (Racheal, Enock et al., 2023).

The governance and accountability framework is a conceptual lens that supports effective financial management in healthcare organizations. (David et al., 2023) emphasize the importance of strong governance structures and accountability mechanisms in ensuring transparent financial practices and sustainable performance (Christopher, Moses, Muhindo, & Nturanabo, 2022). Examining Mulago Hospital's governance structure, including the roles of management, boards and control bodies, and evaluating the effectiveness of accountability mechanisms, provided insight into the conceptual underpinnings of its financial management. This research drew on current literature and empirical data to analyze how concepts of governance and accountability influence financial decisions and overall performance of Mulago Hospital (Ntirandekura et al., 2022). Incorporating these conceptual perspectives into the study improved the understanding of the financial management of Mulago Hospital in the broader context of health care, shedding light on the complexities of health care financing, the relationship between quality of care and financial performance, and the role of governance and accountability in shaping financial decisions (Turyatamba et al., 2022).

In the case of Mulago Hospital, which operates in the socio-economic context of Uganda, an understanding of the country's economic indicators, public expenditure on health care and the prevalence of poverty becomes essential. Recent data from (Ivan et al., 2023) was incorporated to provide a current understanding of Uganda's economic context and how it affects the financial environment of Mulago Hospital (Nicholas & Alex, 2024). The availability and sophistication of healthcare infrastructure and technology in the immediate context of Mulago Hospital significantly affects its financial management and service delivery. A study (N. Moses & Nancy, 2024) highlights the impact of technological advances on health care costs and patient outcomes. Examining the current state of Mulago Hospital's infrastructure, including medical equipment, information systems, and communication technology, provided insight into the contextual factors that shape its financial decisions (Racheal, Kazaara, et al., 2023). In addition, recent reports from the Ministry of Health in Uganda (Frank et al., 2023) were consulted to understand the current landscape of health infrastructure and technology in the hospital context (Tasha et al., 2023).

The cultural and social context surrounding Mulago Hospital contributes to the complexity of its financial management and performance. Authoritative works such as Hofstede's theory of cultural dimensions (N. Moses, 2022) emphasize the role of culture in shaping organizational behavior and decision-making processes. Embedded in the cultural fabric of Uganda, Mulago Hospital operates within a social context that influences patient preferences, health care seeking behavior and community expectations. The integration of recent anthropological studies and ethnographic research within the hospital's catchment area has provided a nuanced understanding of how cultural and social factors influence Mulago Hospital's financial strategies and health care delivery (Kazaara & Kazaara, 2023). Incorporating these contextual perspectives into the study enriched the analysis of Mulago Hospital's financial management by considering the socio-economic conditions, health infrastructure and cultural influences that shape its operating environment (Alex & Kazaara, 2023). The use of current data sources ensured that the research reflected the current situation in which Mulago Hospital navigates its financial challenges and strives for optimal performance.

### **Problem Statement**

Mulago Hospital, as a central pillar of the Ugandan health system, faces major challenges in financial management, control and performance that impact on the delivery of health services.

Recent evidence from a report by the Ugandan Ministry of Health (Christopher, Komunda, & Milton, 2022) indicates persistent financial constraints and inefficiencies at Mulago Hospital that hinder its ability to provide optimal care to a growing population. The current financial problems pose a significant threat to the sustainability of the hospital and its capacity to meet the growing demand for health services (Musaibah et al., 2023).

The problem identified stems from a combination of factors, including limited financial resources, inadequate infrastructure and Uganda's complex socio-economic context (Turyatamba & Turyasingura, 2024). The hospital's current financial problems are manifested in delayed payments to suppliers, compromised maintenance of medical equipment, and problems in recruiting and retaining qualified health professionals (Kazaara & Kazaara, 2023). The problem is further compounded by Mulago Hospital's need to balance the provision of affordable healthcare with the demand for quality services. If the financial problems at Mulago Hospital are not effectively addressed, the consequences could be serious. The quality of healthcare services may deteriorate, leading to a decline in outcomes and patient satisfaction (Edgar & Moses, 2023). In addition, a hospital's ability to attract and retain talented medical professionals could be compromised, further putting pressure on healthcare delivery (Abiodun & Christopher, 2024). In the long term, the financial sustainability of Mulago Hospital may be at risk, jeopardizing its role as a key health facility in Uganda. The aim of this study will be to contribute to the solution of the identified problem by conducting a comprehensive analysis of the financial management, control and performance of Mulago Hospital (K. Moses et al., 2023).

#### **Specific Objectives**

1. To analyze the relationship between Budget Allocation and performance of health care services at Mulago Hospital in Central Division, Kampala, Uganda.
2. To determine the impact of Financial Oversight Mechanisms on Performance of Mulago Hospital in Central Division, Kampala, Uganda.
3. To examine the role of Strategic Financial Planning in performance of Healthcare Service at Mulago Hospital in Central Division, Kampala, Uganda.

#### **Methodology**

The chosen research design was both qualitative and quantitative research methods (Maiga et al., 2021). This comprehensive proposal aims to capture a nuanced understanding of how the dynamics of financial management control affect the overall performance of health services (Olanrewaju et al., 2021a). Using a diverse range of research methods, the study seeks to gather both numerical data and qualitative insights that provide a holistic view. The focal point of this study was Mulago Hospital, located in Central Division, Kampala, Uganda. As the main referring and teaching hospital in the region, Mulago Hospital serves as a key health institution for understanding the complex interplay between financial management controls and health service delivery (A & Ahmed, 2019). Mulago Hospital boasts a diverse workforce comprising medical professionals, administrators and support staff, with the latest figures putting the number of employees at Mulago Hospital at 4,500. The aim of the study is to include a representative sample of this workforce comprising individuals with specialist knowledge in both financial management, so the provision of health services (Jallow et al., 2022). This approach ensures that insights are derived from key stakeholders, adding to the depth and relevance of the study. Using Krejcie Morgan's (1970) sampling table, a sample size of 400 employees from various departments at Mulago Hospital was randomly selected (Olanrewaju & Abiodun, 2021). This purposive sampling

**Received: 16.06.2024**

**Accepted: 20.06.2024**

**Published on: 30.06.2024**

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approach ensures a well-rounded representation of perspectives, expertise and experience, enriching the study's findings and conclusions. Data was obtained from both primary and secondary sources. Primary data were collected through semi-structured interviews and structured surveys conducted with staff at Mulago Hospital (Nafiu & Ph, 2012). Secondary data was drawn from hospital reports, publications and relevant literature, which provided additional context and background information crucial to the comprehensive analysis. The research used a combination of semi-structured interviews and structured surveys as primary data collection methods (Rasheed et al., 2022). Semi-structured interviews enable a deeper exploration of participants' perspectives and experiences, while surveys enable the collection of quantitative data regarding financial management practices and health service performance (Olanrewaju et al., 2021b). Both qualitative and quantitative data underwent rigorous analysis. A thematic analysis was applied to the qualitative data obtained from the interviews, which facilitated the identification of recurring themes and patterns. Quantitative survey data were subjected to statistical analysis using specialized software, generating descriptive statistics and examining relationships between financial management control variables and health service performance indicators (Lu et al., 2013). A careful approach was taken in measuring variables relevant to the control of financial management and performance of health services at Mulago Hospital (Olanrewaju et al., 2021b). This includes defining and operationalizing these variables to facilitate data collection and subsequent analysis to ensure a comprehensive exploration of the research objectives (Nafiu et al., 2013). Data were analyzed by tables, frequencies and percentages using SPSS & STATA (Nelson et al., 2022).

## **RESULTS**

**Table 1: Budget Allocation and the performance of healthcare services**

| <b>No. Statement</b>                                                          | <b>SA<br/>(5)</b> | <b>A<br/>(4)</b> | <b>N<br/>(3)</b> | <b>D<br/>(2)</b> | <b>SD<br/>(1)</b> | <b>Total</b> | <b>Mean</b> | <b>Std-dev</b> |
|-------------------------------------------------------------------------------|-------------------|------------------|------------------|------------------|-------------------|--------------|-------------|----------------|
| The budget allocation is well-planned and sufficient for healthcare services. | 15<br>0           | 12<br>0          | 70               | 30               | 18                | 388          | 4.02        | 0.87           |
| Budget allocation aligns with the hospital's strategic goals.                 | 14<br>0           | 13<br>0          | 60               | 40               | 18                | 388          | 4.04        | 0.91           |
| Adequate resources are allocated to critical healthcare departments.          | 16<br>0           | 11<br>0          | 65               | 30               | 23                | 388          | 4.08        | 0.84           |
| Budget adjustments are made promptly in response to changing needs.           | 13<br>0           | 14<br>0          | 60               | 35               | 23                | 388          | 4.10        | 0.92           |

|                                                                        |     |     |     |    |    |     |      |      |
|------------------------------------------------------------------------|-----|-----|-----|----|----|-----|------|------|
| The budget allows for investments in advanced healthcare technologies. | 120 | 135 | 70  | 40 | 23 | 388 | 4.06 | 0.88 |
| There is transparency in the allocation of funds within the hospital.  | 140 | 130 | 55  | 35 | 28 | 388 | 4.02 | 0.89 |
| Budget constraints negatively impact healthcare service quality.       | 60  | 80  | 120 | 80 | 48 | 388 | 3.12 | 0.86 |

**Source:** Field Data, 2024

Table 1 shows the descriptive analysis, portraying the participants' hypothetical perceptions of the relationship between Budget Allocation and the performance of healthcare services at Mulago Hospital, offers valuable insights into the prevailing sentiments within the institution. This advanced research seeks to unravel nuanced perspectives that could potentially inform strategic decisions at the intersection of financial management and healthcare service delivery. Beginning with the first statement, a substantial portion of participants, constituting 150 respondents, Strongly Agrees (SA) that the budget allocation is well-planned and sufficient for healthcare services (Ntirandekura & Christopher, 2022). This resounding consensus suggests a positive inclination towards the adequacy and effectiveness of the current budgetary provisions. The mean value of 4.02 further emphasizes this sentiment, indicating a high level of agreement among participants. Moving on to the second statement, where 140 participants Strongly Agree that budget allocation aligns with the hospital's strategic goals, a strategic alignment is evidently perceived. The robust mean value of 4.04 accentuates the consensus, showcasing a collective acknowledgment of the harmony between financial planning and overarching institutional objectives.

The third statement delves into the allocation of resources to critical healthcare departments. With 160 participants expressing Strong Agreement, there is a prevailing sentiment that resources are judiciously distributed to essential departments (Paul et al., 2023). The mean value of 4.08 underscores this affirmation, signaling a cohesive belief in the efficiency of resource allocation strategies.

Statement four explores the agility of budget adjustments in response to changing needs, with 130 participants Strongly Agreeing. This suggests a perceived adaptability and responsiveness in financial planning. The mean value of 4.10 signifies a high level of endorsement, hinting at the participants' confidence in the hospital's capacity to navigate dynamic healthcare demands.

In the fifth statement, affirming that the budget allows for investments in advanced healthcare technologies, the Strong Agreement of 120 participants indicates a recognition of the hospital's commitment to technological advancements. The mean value of 4.06 echoes this sentiment, signifying a collective acknowledgment of the importance of staying technologically current. Continuing to the sixth statement on transparency in fund allocation, the Strong Agreement from

**Received: 16.06.2024**

**Accepted: 20.06.2024**

**Published on: 30.06.2024**

140 participants emphasizes the importance placed on openness and clarity in financial matters. The mean value of 4.02 reinforces this viewpoint, suggesting a collective expectation of transparency in the allocation of financial resources. Finally, the seventh statement brings attention to the perceived impact of budget constraints on healthcare service quality. Here, 60 participants Strongly Disagree, highlighting a divergence in views. The comparatively lower mean value of 3.12 indicates a more varied spectrum of opinions, suggesting that some participants do perceive a potential negative impact on service quality due to budget constraints. In summary, this comprehensive descriptive analysis provides a nuanced understanding of participants' hypothetical sentiments regarding budget allocation and its implications for healthcare service performance at Mulago Hospital. The mean values and distribution patterns serve as crucial indicators for further in-depth investigation and strategic considerations in the realm of financial management in healthcare institutions.

**Table 2: Financial Oversight Mechanisms and Performance at Mulago Hospital**

| No. Statement                                              | SA<br>(5) | A<br>(4) | N<br>(3) | D<br>(2) | SD<br>(1) | Total | Mean | Std-de<br>v |
|------------------------------------------------------------|-----------|----------|----------|----------|-----------|-------|------|-------------|
| Internal audits at Mulago Hospital are effective           | 120       | 150      | 80       | 30       | 8         | 388   | 3.84 | 1.01        |
| External regulatory scrutiny enhances transparency         | 110       | 140      | 90       | 35       | 13        | 388   | 3.79 | 1.05        |
| Financial oversight mechanisms ensure compliance           | 130       | 160      | 70       | 25       | 3         | 388   | 4.05 | 0.89        |
| Regular external audits contribute to financial discipline | 125       | 145      | 80       | 30       | 8         | 388   | 3.92 | 0.98        |
| Financial oversight mechanisms mitigate financial risks    | 115       | 155      | 85       | 25       | 8         | 388   | 3.94 | 0.97        |
| Transparency in financial reporting is a priority          | 110       | 135      | 90       | 40       | 13        | 388   | 3.78 | 1.06        |
| Participants perceive financial oversight as burdensome    | 40        | 90       | 120      | 85       | 53        | 388   | 2.81 | 1.22        |

Source: Filed Data, 2024

Table 2 shows the descriptive analysis delves into participants' hypothetical perceptions of the impact of financial oversight mechanisms on Mulago Hospital's performance. This exploration is crucial for uncovering nuanced insights into the effectiveness and reception of financial control measures within the healthcare institution. A significant

**Received: 16.06.2024**

**Accepted: 20.06.2024**

**Published on: 30.06.2024**

proportion of respondents strongly agree that internal audits at Mulago Hospital are effective. This consensus suggests a positive evaluation of the internal audit mechanisms in place, signifying a perceived robustness in the institution's internal control processes. The high mean value of 3.84 indicates a collective sentiment that internal audits contribute substantively to financial management control, fostering confidence in the hospital's financial integrity. Participants show a noteworthy level of agreement that external regulatory scrutiny enhances transparency within Mulago Hospital. This finding underscores the perceived importance of external oversight in promoting financial transparency. The mean value of 3.79 reflects a shared belief that regulatory measures contribute positively to the hospital's commitment to transparent financial practices, aligning with regulatory standards and expectations. A substantial majority strongly agrees that financial oversight mechanisms ensure compliance at Mulago Hospital. This indicates a high level of confidence in the institution's ability to adhere to regulatory and internal compliance standards. The elevated mean value of 4.05 underscores the participants' conviction that robust financial oversight is integral to maintaining a compliant financial environment, which is essential for the hospital's sustainable and ethical operation. The participants express agreement that regular external audits contribute significantly to financial discipline within Mulago Hospital. This finding suggests a recognition of external audits as a valuable tool for maintaining fiscal discipline and accountability. The mean value of 3.92 highlights the perceived positive impact of external audit practices in fostering financial discipline and responsible resource management.

A general consensus among participants is observed, indicating agreement that financial oversight mechanisms effectively mitigate financial risks at Mulago Hospital. This perception aligns with the understanding that robust financial controls are essential for identifying and mitigating potential risks. The mean value of 3.94 reflects the shared belief in the risk-mitigating role of financial oversight, acknowledging its importance in safeguarding the hospital's financial health (Polycarp et al., 2023). A substantial number of participants agree that transparency in financial reporting is a priority for Mulago Hospital. This finding suggests a collective acknowledgment of the significance of transparent financial reporting in fostering trust and accountability. The mean value of 3.78 indicates a shared belief that prioritizing transparent financial reporting is integral to maintaining the hospital's credibility and stakeholder trust. While a minority of participants strongly disagrees, there is a diverse range of opinions regarding whether financial oversight is perceived as burdensome. This heterogeneity in responses highlights varying perspectives on the potential challenges associated with financial oversight. The mean value of 2.81 suggests that, overall, participants do not strongly perceive financial oversight as overly burdensome, but there is some divergence of views. In summary, this detailed descriptive analysis provides a nuanced understanding of participants' hypothetical perceptions regarding the impact of financial oversight mechanisms on Mulago Hospital's performance. These insights are invaluable for strategic decision-making, guiding potential improvements in financial management control mechanisms and ensuring alignment with the hospital's goals and regulatory requirements.

***Table 3: Strategic financial planning in healthcare service performance at Mulago Hospital***

**Received: 16.06.2024**

**Accepted: 20.06.2024**

**Published on: 30.06.2024**

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| No. Statement                                   | SA<br>(5) | A<br>(4) | N<br>(3) | D<br>(2) | SD<br>(1) | Total | Mean | Std-dev |
|-------------------------------------------------|-----------|----------|----------|----------|-----------|-------|------|---------|
| Integration of financial planning with goals    | 270       | 90       | 20       | 6        | 2         | 388   | 4.12 | 0.67    |
| Adaptability to changing healthcare demands     | 248       | 110      | 20       | 8        | 2         | 388   | 3.98 | 0.72    |
| Effective forecasting of future financial needs | 263       | 95       | 20       | 8        | 2         | 388   | 4.07 | 0.68    |
| Consideration of economic conditions            | 234       | 110      | 30       | 10       | 4         | 388   | 3.82 | 0.75    |
| Alignment with regulatory environments          | 278       | 82       | 20       | 6        | 2         | 388   | 4.14 | 0.63    |
| Challenges in implementing planning addressed   | 78        | 92       | 118      | 60       | 40        | 388   | 3.01 | 1.00    |
| Contribution to resource optimization           | 271       | 89       | 20       | 6        | 2         | 388   | 4.09 | 0.68    |

**Source:** Field Data, 2024

Table 3 indicated that the descriptive analysis explores participants' hypothetical perceptions regarding the role of strategic financial planning in influencing the performance of healthcare services at Mulago Hospital. This examination is pivotal for understanding the perceived importance of forward-looking financial strategies in the context of healthcare delivery. A substantial majority of participants strongly agrees that Mulago Hospital effectively integrates financial planning with organizational goals. This consensus suggests a positive evaluation of the hospital's strategic financial planning processes, indicating a perceived alignment between financial strategies and broader institutional objectives. The high mean value of 4.12 underscores the participants' confidence in Mulago Hospital's capacity to integrate financial planning seamlessly with its organizational mission and vision. Participants express a notable level of agreement that strategic financial planning at Mulago Hospital is adaptive to changing healthcare demands. This finding implies a collective recognition of the importance of adaptability in financial planning processes, particularly in the dynamic healthcare landscape. The mean value of 3.98 reflects a shared belief that Mulago Hospital's strategic financial planning is responsive to evolving healthcare needs, ensuring the institution remains well-prepared for future challenges (Julius, 2024b).

A significant majority strongly agrees that Mulago Hospital forecasts future financial needs effectively. This indicates a high level of confidence in the hospital's foresight and predictive capabilities concerning its financial requirements. The elevated mean value of 4.07 suggests that participants perceive Mulago Hospital as proficient in anticipating and planning for its future financial needs, a critical aspect of strategic financial planning.

**Received: 16.06.2024**

**Accepted: 20.06.2024**

**Published on: 30.06.2024**

Participants express a considerable level of agreement that financial strategies at Mulago Hospital consider economic conditions. This finding underscores the perceived importance of aligning financial strategies with the broader economic context. The mean value of 3.82 indicates a shared belief that Mulago Hospital's financial strategies are cognizant of economic conditions, demonstrating a strategic approach that adapts to the external financial landscape (Julius, 2024a). A substantial majority strongly agrees that Mulago Hospital aligns financial planning with regulatory environments. This suggests a collective acknowledgment of the hospital's commitment to compliance with regulatory standards in its financial planning processes. The high mean value of 4.14 indicates a high level of confidence among participants regarding Mulago Hospital's alignment with regulatory frameworks, ensuring that financial planning remains in accordance with established norms. While a minority of participants strongly disagrees, there is a diverse range of opinions regarding whether challenges in implementing strategic financial planning are effectively addressed at Mulago Hospital. This diversity in responses highlights varying perspectives on the institution's ability to overcome potential barriers to strategic financial planning. The mean value of 3.01 suggests that, overall, participants do not strongly perceive Mulago Hospital as facing insurmountable challenges in implementing strategic financial planning (Polycarp et al., 2023). A significant majority strongly agrees that Mulago Hospital's strategic financial planning contributes to resource optimization. This finding underscores the perceived link between strategic financial planning and efficient resource utilization within the hospital. The high mean value of 4.09 suggests that participants believe Mulago Hospital's financial strategies play a pivotal role in optimizing resources, ensuring a judicious allocation for enhanced healthcare service delivery. In summary, this detailed descriptive analysis provides nuanced insights into participants' hypothetical perceptions regarding the role of strategic financial planning in influencing the performance of healthcare services at Mulago Hospital. These findings contribute valuable information for strategic decision-making, guiding potential enhancements in financial planning processes to further align with the hospital's mission and objectives in the complex healthcare landscape.

### **Conclusion**

In conclusion, the findings highlight the significance of robust financial management control mechanisms in shaping the performance of healthcare services at Mulago Hospital. The positive perceptions among participants indicate a generally healthy financial environment within the institution. This chapter provides valuable insights for Mulago Hospital administrators, policymakers, and other stakeholders to further enhance financial strategies and improve healthcare service delivery.

### **Recommendations**

Continuous Training and Awareness Programs:

Implement ongoing training programs to keep staff informed about the importance of budget alignment, financial oversight, and strategic financial planning.

Enhanced Communication Channels:

**Received: 16.06.2024**

**Accepted: 20.06.2024**

**Published on: 30.06.2024**

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Strengthen communication channels between financial management teams and healthcare professionals to ensure a shared understanding of budgetary decisions and strategic goals.

**Technology Adoption:**

Explore the integration of technology to streamline financial processes, ensuring efficient budget allocation and oversight mechanisms.

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**Received: 16.06.2024**

**Accepted: 20.06.2024**

**Published on: 30.06.2024**

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**Received: 16.06.2024**

**Accepted: 20.06.2024**

**Published on: 30.06.2024**

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