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Effects Of Budgetary Participation On Hospital Performance: A Survey Of Public Hospitals In Trans Nzoia County

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Abstract
Hospital performance is a set of nonfinancial indicators which offer information on the degree of achievement of objectives and results (Lebans & Euske, 2006). It also refers to the metrics regarding how a certain request is handled, or the act of doing something effectively; of performing; using knowledge as notable from just possessing it. The purpose of the study was to determine the effects of budgetary participation on performance of hospitals in Trans Nzoia County. The study was guided by theory of budgetary process and contingency approach. The study adopted a descriptive survey research design. The target population comprised of 72 employees in Finance Department drawn from 7 hospitals in Trans Nzoia County. A census was used to select a sample of 54 employees. The instrument for data collection was questionnaires. A Cronbach alpha value was used to determine reliability for the study. Quantitative data was analyzed using descriptive statistical method, the statistical tools such as pie charts and measures of central tendency such as mean, mode and standard deviation were used. Inferential statistics such as ANOVA and multiple regression models also were used. This study is significant to the management of the Trans Nzoia County hospitals in execution of effective and efficient budgetary controls and administration towards enhancing performance of hospitals' operations. Hypothesis 1 (H_{o1}) revealed that budget participation has no significant effect on hospital performance implying that we reject the null hypothesis stating that budget participation has no significant effect on hospital performance. Findings showed that budget planning had coefficients of estimate which was significant basing on $\beta_2 = 0.222$ (p-value = 0.007 which is less than $\alpha = 0.05$) hence we reject the null hypothesis, However, study findings showed that budget control had coefficients of estimate which was significant basing on $\beta_3 = 0.308$(p-value = 0.000 which is less than $\alpha = 0.05$) hence we fail to accept the hypothesis and conclude that budget control has a significant effect on hospital performance. As evidenced from study findings, budgetary participation plays a key role in enhancing hospital performance. There is therefore need for all departments to participate in the budgeting process.
Keywords: *Hospital performance, budgetary participation, budgetary planning*.

1.0 Introduction

Hospital performance is a set of nonfinancial indicators which offer information on the degree of achievement of objectives and results (Lebans & Euske, 2006). It also refers to the metrics regarding how a certain request is handled, or the act of doing something effectively; of performing; using knowledge as notable from just possessing it. It is the result of all organization's operations and strategies (Venkatraman & Ramanujam, 2001). Thus, there is need for managers to assess factors which determine performance hospitals such as budgetary process

Over the years, budgets, budget process and budgeting has become vital in ensuring effective financial management and to avoid uncertainty or wastage of financial resources (Kironde, 2004). Budgets help to allocate resources, coordinate operations and provide a means for performance Measurement (Blocher *et al*, 2002). Hilton *et al* (2002) agree with this view and claim that the budget is the most widely used technique for planning and control purposes. In addition, Blumentritt (2006) noted the budgeting provides information on funding and accountability. If applied properly, budgeting processes improve an organization's ability to create and sustain superior performance. The budgeting and strategic management processes when properly applied, have positive impact on performance.

According to John and Ngoasong (2008), the practice of integrating strategic management and budgeting enables firms to be competitive and increase organizational performance. Budgetary process facilitates the creating and sustaining of competitive advantage in the forecasting and planning, communication and coordination, motivational device, evaluation and control, and decision making.

Budgeting process is not so much as a financial plan but as the performance management process that leads to and executes that plan. Thus, budgetary process is an entire performance management process (Hoper and

Fraser, 2003). This process is about agreeing upon and coordinating targets, rewards, action plan, and resources for the year ahead, and then measuring and controlling performance against that agreement. It is also vital that, the entire budgetary process be evaluated and reviewed to suit the organizations needs hence the need for budgetary evaluations (Jayamaha and silva, 2012).

According to Jayamaha and Silva (2012) budgeting process encourages managers to plan, consider the stakeholders involved, provide information for improved decision making, increase and enhance communication and coordination among departments, and for evaluation. Abdullah (1998), mentions that budgeting process interaction has significant relationship to performance of goals of a cost-centre of an institute.

The process of preparing and agreeing on budgets is a means of translating the overall objectives of the organization into detailed, feasible plans of action. Welsh (2003) opines that budgeting is the only comprehensive approach to management so far developed that, if utilized with sophistication and good judgment fully recognizes the dominant role of manager and provides a framework for implementing such fundamental aspects of scientific management as management by objectives, effective communication, participative management, dynamic control, continuous feedback, responsibility accounting, management by exception and management flexibility.

Governments can operate with a haphazard budget process. However, a system designed with incentives to induce public officials to act in response to public needs is more likely to result in choices in the interest of the general public in the desired quality and quantity, at the desired times, locations and at the right cost. At minimum, the process must recognize competing claims on resources and should focus directly on alternatives and options. Reforming systems of public finance management in Kenya has long been a priority for the Kenyan government. Improvements in planning, budgeting and budget execution, and oversight were acknowledged to be fundamental in achieving development objectives (Folscher, 2007). Program review and forward budget (1974 - 1986), budget rationalization program (1986 - 1990), public investment program (1990 - 2000), and medium term expenditure framework (2000 - present) are four notable initiatives. The primary objective in these reforms has been to entrench greater fiscal discipline on the government. In spite of these past attempts to reform the budgetary process, Masya and Njiraini (2003) found that the budget process in Kenya remains an unsatisfactory instrument of achieving public policy objectives.

1.2 Statement of the Problem

In most organizations, budgetary process is important in performance of firm. If the budgetary process works appropriately, it is believed that the process can motivate managers, earn trust, and increase their commitment to achieve the highest performance. On the contrary, failure of the process working as expected may generate problems of management control. However, most of the hospitals do not deliver services as required due to lack of best financial management practices associated with budgeting (KIPPRA, 2013). The uncertainties prevailing in the business environment today means that, managers and stakeholders must be poised and prepared to compete favorably under these rapidly shifting conditions. It is observed that hospital services continue to suffer setbacks and fail because they have no proper budgetary process which they apparently fail to recognize. Some firms sense weakness in their budgetary process but view them as individual problems rather than systematic deficiencies. They misdirect efforts and produce greater frustrations. This flawed budgetary process or non-usage of budgets gives rise to the need to examine the budgetary process and the impact of firm performance. Though the Kenyan public hospitals have carried out the reforms mentioned above, this study notes that these reforms are not sufficient.

The budgetary process in Kenya is yet to be an accountable, effective and efficient tool for translating policies into tangible results. Poor synchronization between making policy, planning, and budgeting has led to a discrepancy between what firms promise in their policies and what they can actually afford. Policy making, planning and budgeting are three important processes that need to be linked. The absence of this interrelation in Kenya has led to a great divergence in policies and budget. Budgeting has become an annual struggle to keep things afloat, rather than allocating the anticipated resources based on planned policies intended to achieve agreed objective. In addition, research focuses heavily on budgeting and its application to large, publicly listed organizations in developed countries. There has been little attention and discussion in the academic literature on the relationship between budgetary process and performance of firms (Knight, 1993), researchers have not paid considerable attention to the possible relationship between budgeting process and performance in SMEs (Wijewardena & DeZoysa, 2001). So the process of budgeting and its relationship with performance in firms are still unclear. Moreover, limited study has been conducted on budget process of small firms in emerging economies like Kenya. Therefore, this study intended to determine effect of the budgetary budgetary participation on performance of hospitals in Trans Nzoia County. The study was guided by theory of budgetary process by Otto A. Davis, M. A. H. Dempster, and Aaron Wildavsky (2001), which states that decisions depend upon calculation of which alternatives to consider and to choose. A major clue toward understanding budgeting is the extraordinary complexity of the calculations involved. The most effective coordinating mechanisms in budgeting undoubtedly stem from the roles adopted by the major participants. Roles (the expectations of behavior attached to institutional positions) are parts of the division of labour. Possessing the greatest expertise and the largest numbers, working in the closest proximity to their policy problems and clientele groups, and desiring to expand their horizons, administrative agencies generate action through advocacy. But if they ask for amounts much larger than the appropriating bodies believe reasonable, the agencies' credibility will suffer a drastic decline. In such circumstances, the reviewing organs are likely to cut deeply, with the result that the agency gets much less than it might have with a more moderate request. Tohamy *et al*, 2008, explained that in the theory of budgetary process, the total payment to each interest group, across all agencies and programs, is the best unit to use to analyze budgeting. Budget tends to expand in real terms over time

2.0 Effect of budgetary participation on performance of hospitals

Omolehinmwa (2006) defined a budget as a plan of dominant individuals in an organization expressed in monetary terms and indicate how the available resources may be utilized, to achieve whatever the dominant individuals agreed to be the organization's priorities. The impressive thing about this definition is that, it recognizes the constraint imposed on budget by other participants who are to ensure that the objectives and targets enunciated in the budget are achieved. We identify this as budgetary control variable in the budget process. Pandney (2003) defines budget as a short term financial plan. It is an action plan to guide managers in achieving the objectives of the firm. Lucey (2003) in his formal definition defines budget as "a qualitative statement, for a defined period of time, which may include planned revenue, expenses, assets, liabilities and cash flows". A budget provides a focus for the organization, aids to the co-ordination of activities and facilitates control whereas control is generally exercised through the comparison of actual costs with flexible budgets" . The process of preparing and agreeing budgets is a means of translating the overall objectives of the organization into detailed, feasible plans of action. Welsh (2003) opines that budgeting is the only comprehensive approach to managing, so far developed that, if utilized with sophistication and good judgment, fully recognizes the dominant role of manager and provides a framework for implementing such fundamental aspects of scientific management as management by objectives, effective communication, participative management, dynamic control, continuous feedback, responsibility accounting, management by exception and management flexibility.

Drury (2004), states that budgetary planning and control are very complex in business firms. There should be five main functions for budgets: system of authorization, means of forecasting and planning, channel of communication and coordination, motivation device and means of performance evaluation and control, as well as of providing a basis for decision making. Blumentritt (2006) note the budgeting provides information on funding and accountability. If applied properly, both processes improve an organization's ability to create and sustain superior performance. The budgeting and strategic management might be put in practice properly and has the best impact on firm performance. According to Hansen and Van der Stede (2004), there are four potential reasons for budgeting in organizations: operational planning, performance evaluation, communication of goals, and strategy formulation. The budget arises in different circumstances and that performance is associated with different budgeting characteristics. If the budgetary process works appropriately, it is believed that the process can motivate managers, earn trust, and increase their commitment to achieve the highest performance. On the contrary, if the process does not work as expected, then some problems of management control may occur as a result. Some of these management control problems were described by Wech (Libby and Lindsay, 2003) thus making a budget is an exercise in minimization. Hope and Fraser (2003) argued that budget is no more than a yearly ritual, a routine and something that consumes much time for those who are involved and thus prevent new innovations from occurring. In order for budget participation to have a positive and significant impact on performance of managers, top level management must consider other variables that influence the relationship.

Wijewardena and DeZoysa (2001) identify the formal process of budgeting by two aspects, i.e. a formal process of budgetary planning and a formal process of budgetary control. It has been noted that budgeting has many aspects according to different identifications and classifications. However, the present study merely focuses on one aspect of budgeting i.e. the formal budgeting process. Wijewardena and De Zoysa (2001) identify the formal process of budgeting in small and medium – scaled enterprises by two aspects i.e. a formal process of budgetary planning and a formal process of budgetary control.

Participation can be broadly defined as an organizational process whereby individuals are involved in, and have influence on, decisions that have direct effects on those individuals. While participation can have many contexts and settings, one in particular has, for the last decades, been of great interest to researchers in management accounting. This is the area of participation in budgeting that can be more specifically defined as a "process in which individuals, whose performance will be evaluated, and possibly rewarded, on the basis of their achievement of the budgeted targets, are involved in, and have influence on the setting of these targets (Beownell 2002)

When setting a budget, members of the organization are supposed to participate in defining explicit budgetary goals and to be involved in subsequent revision to these goals with the management (Chalos & Poon, 2000) and when budget variance (s) occurs, participation and discussion among different levels of management facilitate and enable accurately identifying the possible reasons for such variance(s) and also the corresponding corrective actions to be taken. Therefore, budgetary participation refers to the involvement of managers in the budgetary process and their influence in the setting of budgetary targets (Subramaniam & Ashkanasy, 2001). Budgetary participation has always received considerable interest among researchers. It can be regarded as a negotiation channel linking the communication especially between superiors and subordinates (Shields & shields, 1998). Numerous scholars state that through budgetary participation, information sharing can be accomplished. For example, Poon (2001) states that budgetary participation provides a setting in which managers can exchange information and ideas to make budgetary planning and control more effective. Nouri and Parker (1998), similarly, states that budgetary participation can facilitate information sharing between subordinates and superior during budget discussions. In addition, Parker and Kyj (2006) claim that budgetary participation affects vertical information sharing, organizational commitment, role ambiguity and performance, directly and indirectly

The relationship between budgetary participation and performance has been studied closely by many researchers (Tsui, 2001). Generally, there are two major conceptual models linking budgetary participation with performance in the current management accounting literature. Firstly, psychological theories (e.g., Murrey 2000) state that the opportunity given to subordinates through participation (the upward information sharing) in budgeting process can stimulate their motivation and commitment with budget-setting, which in turn improves the subordinates' job satisfaction and performance (Brownell &McLnnes,1999); Chenhall & Brownell,1998; Kren, 1992). Shields and Shields (1998) also explore budgetary participation and performance from a psychological aspect. They state that participation enhance a subordinate's trust, sense of control, and ego-involvement with the organization, which then leads to more acceptance of, and commitment to, the budget decisions, in turn causing improved performance.

Secondly, the budgetary participation and performance relationship is also explained from a cognitive point of view. It states that, through budget participation (the downward information sharing), subordinates gain information from superiors that helps clarify their organizational roles, including their duties, responsibilities, and expected performance, which in turn enhances their performance (Chong and Chong, 2002). The empirical evidence of O'Connor (1995) suggests that budgetary participation is useful in reducing the role ambiguity of the subordinate. Jackson and Schuler (1999) Chenhall and Brownell (1998) also find that budgetary participation leads to lower role ambiguity, which, in turn, is associated with higher performance. They state by participating, various methods of achieving role expectation can be examined to consider how the expectation can be achieved. And consequences of performance in the role can be clarified by participating in the planning and evaluation stages of budgeting. According to Yang Qi, (2010) budgetary sophistication has an insignificant impact on sales. However, according to Osundina and Osundina (2012), there is no relationship between budgetary participation and performance of manufacturing companies in Nigeria in terms of shareholders' wealth. This is explained by the fact that only few management members take decisions regarding shareholders' wealth.

3.0 METHOD

The study employed a descriptive survey research design with the target population 72 employees from finance department spanning 7 hospitals in the county (Kitale Hospital, Kiminini Hospital, Kapsara Hospital, Endebess Hospital, Saboti Hospital, Matunda Hospital, and Kachibora Hospital). A census of 7 hospitals in Trans Nzoia County. The census was a useful blend of randomization and categorization, which enabled both a quantitative and qualitative process of research to be undertaken (Cohen, 2003). The advantage in census was that it ensured inclusion, in the sample of subgroups, which otherwise, was omitted entirely by other sampling methods because of their small numbers in the population. The researcher used questionnaire to collect the data.The researcher personally administered the research tools after a prior visit that assisted in refining timings of distribution of questionnaires. The study used quantitative method to analyze data. The information was codified and entered into a spread sheet and analyzed using SPSS (Statistical Package for Social Sciences). Quantitative data was analyzed using descriptive statistical method, the statistical tools such as pie charts and measures of central tendency such as mean, mode and standard deviation were used as well as inferential statistic such as ANOVA and multiple regression model. In order to carry out appropriate analysis, variable scores for each dimension were summed up to get the total scale score for further analysis. The items scale were ordinal from a low of 1 – strongly disagrees to a high of 5 – strongly agree.

4.0 Results

Budgetary participation is basically the involvement of managers in the budgetary process and the setting of budgetary. It can also be regarded as a negotiation channel linking the communication especially between superiors and subordinates. Consequently, the researcher found it necessary to determine the effects of budgetary participation on hospital performance. The study findings revealed that 55.6% (30) of the respondents strongly agreed that opinions or proposals relating to the budget are challenged before development of budget (mean =

3.99). Further, 48.1% (26) of respondents also said departments to participate in the budgeting process (mean = 3.88).Moreover, 42.6% (23) of the respondents strongly agreed that explanations are provided when budget is revised (mean = 3.86).Also, 37% (20) of the respondents agreed that contribution from staff to the budget are viewed importantly (mean =3.8). Similarly, 48.1% (26) of the respondents strongly agreed that Free discussions between staff members on budget encouraged (mean = 3.72). Additionally, 38.9% (21) of the respondents agreed that there is staff influence on the final budget (mean =3. 58).However, 38.9% (21) of the respondents were not sure if communication of details of budget policy and guidelines to people responsible of preparation of budgets are often made (mean = 3.28).

Table 4.5.3 Budget Participation

		SD	D	N	A	SA	Mean	Std. Deviation
All departments to participate in the budgeting process.	Freq	4	4	15	5	26	3.88	1.168
	%	7.4	7.4	27.8	9.3	48.1		
Explanations provided when budget is revised.	Freq	4	18	0	9	23	3.86	1.325
	%	7.4	33.3	0	16.7	42.6		
Free discussions between staff members on budget encouraged	Freq	9	4	4	11	26	3.72	1.565
	%	16.7	7.4	7.4	20.4	48.1		
Staff influence on the final budget.	Freq	6	14	1	12	21	3.58	1.503
	%	11.1	25.9	1.9	22.2	38.9		
Contribution from staff to the budget viewed importantly.	Freq	4	7	5	20	18	3.8	1.249
	%	7.4	13	9.3	37	33.3		
Opinions and / or proposals relating to the budget challenged before development of budget	Freq	4	7	4	9	30	3.99	1.383
	%	7.4	13	7.4	16.7	55.6		
Communication of details of budget policy and guidelines to people responsible of preparation of budgets often made.	Freq	5	10	21	5	13	3.28	1.273
	%	9.3	18.5	38.9	9.3	24.1		

Hypothesis 1 (H_{o1}) revealed that budget participation has no significant effect on hospital performance. However, research findings showed that budget participation had coefficients of estimate which was significant basing on β_1= 0.267(p-value = 0.006 which is less than α = 0.05) implying that we reject the null hypothesis stating that budget participation has no significant effect on hospital performance. This indicates that for each unit increase in the positive effect of budget participation, there is 0.267 units increase in hospital performance. Furthermore, the effect of budget participation was stated by the t-test value = 2.772 which implies that the standard error associated with the parameter is less than the effect of the parameter.

Table 4.10 Testing of hypothesis

	Unstandardized Coefficients		**Standardized Coefficients**			**Collinearity Statistics**	
	B	**Std. Error**	**Beta**	**T**	**Sig.**	**Tolerance**	**VIF**
(Constant)	0.285	0.333		0.854	0.394		
Budget Participation	0.379	0.137	0.267	2.772	0.006	0.439	2.276

a Dependent Variable: hospital performance

5.0 Discussion

Based on findings in the previous chapter, budget planning has a significant effect on hospital performance as evidenced by β_3 = 0.308 (p-value = 0.000 which is less than α = 0.05). In most cases, managers may be tempted not to plan for future operations due to their operating challenges and their day to day pressures. As a result, the budgeting planning process ensures that managers plan for future operation paying close attention on conditions that might change in the next year and the necessary steps to be taken in order to respond to these changes (Julia, 2010). Further, whenever superiors set a budget plan, the subordinates have a clear understanding of the kind of performance expected by the superior hence in some cases; the planning budget can have a supporting effect on motivation especially when it is goal-oriented. The end result is usually improved hospital performance. Even so, Arnold and Gillenkirch, (2009) asserted that in the event the goal is too high or too low as a result of information asymmetry, the planning budget may have a negative effect because it undermines goal acceptance. of essence to the day-to-day activities of any hospital.

Budgetary participation was found to have a positive significant effect on hospital performance basing onβ_1= 0.267(p-value = 0.006 which is less than α = 0.05) hence the need for members of the organization to participate in defining explicit budgetary goals and subsequent revision to these goals with the management in order to enhance hospital performance. As stated by Subramaniam & Ashkanasy, (2001), the involvement of managers in the budgetary process and their influence in the setting of budgetary targets plays a significant role in enhancing hospital performance. Cognate to study findings, Poon (2001) stated that budgetary participation provides a setting in which managers can exchange information and ideas to make budgetary planning and control more effective hence enhancing hospital performance. Consequently, budget participation facilitates information sharing between subordinates and superior during budget discussions (Nouri and Parker 1998). Likewise in agreement to study findings, Parker and Kyj (2006) claim that budgetary participation affects vertical information sharing, organizational commitment, role ambiguity and performance directly and indirectly. Additionally, psychological theories specifically by Murrey,(1990) states that the budgeting process can simulate the motivation and commitment with budgeting which in turn improves the subordinates' job satisfaction and performance. On a cognitive point of view, budget participation enhances downward information sharing making it possible for subordinates to gain insight on organizational roles paying close attention to their duties, responsibilities and the expected performance of a hospital hence enhancing performance (Chong and Chong, 2002).In concurrence to study findings, Jackson and Schuler (1985) Chenhall and Brownell (1988) also find that budgetary participation leads to lower role ambiguity, which, in turn, is associated with higher performance

5.0 Conclusion and Recommendation

In light of the research findings, budgetary participation has a positive and significant effect on hospital performance. Particularly, all members of an organization should participate in defining budgetary goals and also in the subsequent revision to these goals in order to enhance hospital performance. Further, through budgetary participation, managers are able to exchange information and ideas in an attempt to make budgetary planning and control thus enhancing hospital performance. As evidenced from study findings, budgetary participation plays a key role in enhancing hospital performance. There is therefore need for all departments to participate in the budgeting process. Furthermore, organizations should encourage discussions with other staff members about the budget without wondering. Moreover, hospitals should communicate details of budget policy and guidelines to those people responsible for the preparation of budgets in order to enhance hospital performance.

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