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The paradoxical effects of being a cost centre manager at a public hospital in Limpopo Province, South Africa

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Abstract

The purpose of this study was to determine the effects of being a cost centre manager at a public hospital in Limpopo Province, South Africa. A qualitative, descriptive, exploratory and contextual research design was used. Purposive sampling was used to include 9 cost centre managers who participated in a focus group interview until data saturation was reached. Data were analysed qualitatively using Tesch's open coding method. The findings revealed that there are paradoxical experiences about being a cost centre manager creating "suffering" on multiple levels and there is an empowering potential of being a cost centre manager resulting in personal and professional growth (values). It was recommended that an effective transparent procurement system should be implemented and all stakeholders involved should be informed about the process. Top management should promote healthy interpersonal relationships by providing managerial support and resources for the Cost Centre Managers (CCMs) to carry out their duties effectively and efficiently.

Keywords: Paradoxical effects, cost centre manager, public hospital.

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Introduction

A cost centre in a hospital setting is an identifiable department, for example a nursing care unit, which has been practically assigned an account number in the hospital accounting system for the purpose of controlling clinical and administrative costs, as well as accumulated expenses, by that department (Cleverley & Cameron, 2003). Cost Centre Management is seen as a strategy that has a great impact on the institutions' success; unlike a single financial management function; and it can be accomplished by identifying leaders who can achieve the expected outcomes (Sullivan, 2009; Karen, 2009). According to Drury (2004), management of cost centres is assigned directly to nurse managers at those specific departments or units, to be accountable for the costs in their capacity as Cost Centre Manager.

Cost centres simplify the tasks of tracing costs to items and maintaining an inventory for those items (Drury, 2004). The labour efficiency of the whole team could be increased by the proper management of cost centres. Warmer (2002) affirms that any organisation which has established cost centres should realise that a costing system is an important part of the management system, and that decentralisation of authority and responsibility to Cost Centre Manager ought to be facilitated. Warmer (2002) further clarifies that cost centres should be allocated to managers who should be developed to manage the centres, in order to be able to plan, control, make decisions, implement the system and be accountable to every expense incurred.

In South Africa the analysis has been carried out from the perspective of the government; costs were assumed equal to the price and/or costs by provincial health authorities. This informed the decision by government to introduce Cost Centre Management.

Cost Centre Management was introduced at the tertiary hospital complex in the Limpopo Province during the 2004/2005 financial year as outlined in the Tertiary Hospital Complex Strategic Plan 2004/2005. In that Strategic Plan 2004/2005, the General Manager of the tertiary hospital complex included the introduction of Cost Centre Management as an objective that addressed finance and procurement system. In the strategic plan, the existing strengths available for the implementation of Cost Centre Management was, inter alia, the nurse managers in each nursing care unit who is given the responsibility of performing the duties of a Cost Centre Manager. At the tertiary hospital complex in the Limpopo Province since 2004/2005, nurse managers are appointed with a dual role of being a Cost Centre Manager whilst it is also expected of them to ensure provision of quality care to patients in the nursing care units (Finance Manager Work Plan, 2005/2006).

Since the introduction of Cost Centre Management in the 2004/2005 financial year, CCMs have indicated in staff forum meetings that their dual role of providing care to patients and managing the cost centre has led to difficulty in effective financial management and delivery of quality patient care. It was further indicated that no support is provided in the form of monitoring and evaluating the systems of cost centres, and problems are dealt with as they arise. This situation forces Cost Centre Managers to contact the finance specific division for assistance because they are not equipped to handle problems independently.

Therefore, the aim of this study was to determine the paradoxical effects of being a cost centre manager (CCM) in a public hospital in Limpopo Province.

Methodology

Design

In this study, a qualitative, descriptive, exploratory and contextual design was used in order to understand the paradoxical effects of being a cost centre manager at a public hospital in Limpopo Province, South Africa.

Population and sample

Homogenous purposive sampling was conducted on a population of thirty six (36) nurse managers appointed as cost centre managers in Limpopo Province, South Africa. The participants occupied different managerial positions which are manager nursing section, area managers and operational Managers.

Data collection

In this study, 9 Cost Centre Managers (CCMs) participated in a focus group interview until data saturation was reached. The central question posed was: "How do you cope with your duty as a cost centre manager in your nursing care unit?" Participants were given an opportunity to describe the paradoxical effects of being appointed as cost centre managers. To clarify the paradoxical experiences of a CCM, clarity seeking questions were asked during the interview session.

Data analysis

Data were analysed using Tesch's open method of qualitative analysis as outlined in Botma, Greeff, Mulaudzi and Wright (2010). The data analysis involved categorizing, ordering, manipulating and summarizing the data and describing them in meaningful terms until themes and sub-themes emerged based on the verbatim transcripts after listening to the voice recordings. Two themes emerged during data analysis and the results were presented in a narrative format, supplemented by the literature.

Trustworthiness

Trustworthiness was maintained by using Guba's (De Vos, Strydom, Fouché & Delport, 2006; Babbie & Mouton, 2009) criteria model, namely, i.e. credibility, transferability, confirmability and dependability. Credibility was ensured by conducting a focus group interview and a voice recorder was used to capture the interview proceedings. Transferability was ensured through a complete description of the research design and methodology. Confirmability was ensured

by the use of independent coder who was considered an expert in the field of qualitative research.

Ethical clearance and procedures

Ethical clearance was obtained from the University of Johannesburg Research Ethics Committee. Permission to collect data was obtained from Limpopo Provincial Department of Health and Social Development and from the tertiary hospital's Chief Executive Officer. A written consent was obtained after the participants were informed about the objectives of this study. Principles of beneficence, justice, human respect and dignity, confidentiality, privacy and anonymity were maintained.

Results and Discussion

Outlined in Table 1 is an overview of main themes and sub-themes which reflect the paradoxical effects of being a CCM with a dual role at a tertiary hospital complex in the Limpopo Province.

Table 1: Themes and sub-themes from a focus group discussion

THEMES	SUB-THEMES
1. Paradoxical experiences about being a cost centre manager creates "suffering" on multiple levels	1.1 Problems related to cost centre management process 1.2 Failing procurement system 1.3 Availability versus lack of resources
2. Empowering potential of being a cost centre manager resulting in personal and professional growth (values)	3.1. Values underlying the process of cost centre management 3.2. Personal growth 3.3 Professional growth

Themes and sub-themes which emerged during the qualitative data analysis are related to the effects of being a cost centre manager at a tertiary hospital complex. The results are presented in a narrative format with excerpts from the participants' explanations and supplemented by literature to embed and re-contextualise the results in existing literature.

Theme 1: Paradoxical experiences about being a cost centre manager creates "suffering" on multiple levels

For the purpose of this discussion, the term "paradoxical" refers to the coexistence of both negative and positive experiences. The negative experiences included perceived constraints related to the role of a Cost Centre Manager. The positive experiences were overshadowed in the context of this research and reflected the empowering potential of being a Cost Centre Manager, thus creating a context of personal and professional growth. The findings depicted

that the paradoxical experiences about being a Cost Centre Manager did not only create negative and positive experiences, but also the dynamics about the difference between the information obtained during the focus group interview and the unstructured individual interviews. The information obtained during the focus group raised a question in terms of the holistic influence of power relations in the context of causing "suffering" to the Cost Centre Managers during the process of managing the cost centres.

Paradoxes have been part of any organisation that introduced change of any kind, and managing paradoxes should therefore be a key focus of an organisation (Handy, 1994). It was further indicated by Handy (1994) that immediately an environment became more sophisticated, individuals would have more paradoxical experiences. The inevitability of change therefore necessitated the acceptance of tension creating adjustment and acceptance. The following sub-themes emerged from this theme.

Sub-Theme 1.1: Problems related to cost centre management process

The data portrayed problems related to cost centre management process an example of which was reflected in a participant's explanation: "*Hmmm, the strain is that as a leader, the people will complain and the hospital management will blame you, and this put more stress on your emotions. They will come to your unit and say that your unit is not performing; there are so many complaints from management and also the patients. They will blame you about all these things*".

Another participant outlined the problems experienced by saying: "*It is demoralizing but you have to conform to everything that they* [management] *tell you even if you were not trained on CCMT. They will complain that you are not performing. And patients will also submit complaints to Batho Pele principles officer. It is really hard I must tell you because if you can ask every one of us here we are all stressed!*" The study findings concur with the view by Ferrel and Coyle (2008) that nurses experienced problems which led to emotional distress in the line of duty while they were the professional at the interface level who should address the needs of suffering patients. Michie (2002) suggests that management of any institution had the responsibility of ensuring that employees do not experience work-related problems which might lead to stress since it might result in high staff turnover, an increase in sickness absenteeism, reduced work performance, reduced client satisfaction and early retirement.

Sub-Theme 1.2: Failing procurement system

The data in this study portrayed multiple constraints related to the role of the failing procurement system of CCMT. Contrary to the findings, the American government developed procedures and mechanisms for procurement of goods which were fair and transparent and thus avoided problems in the procurement system from occurring (Evenette & Hoekman, 2006).

The failing procurement system, which frustrated the participant, was captured in the following statement by a participant who said: "*…and you know the system that is in place is the one that is failing us because we budget for linen but is not purchased, and when you ask what is the problem, you cannot really find the relevant answer. You know, it's just frustrating*". A comment by another participant reflected the frustration emanating from the failing procurement system, i.e.: "*but our experience is that if you order in the last quarter, you won't get what you have ordered, you also indicate in percentage, for example, 1st quarter you have to use 40% of your budget, for 2nd quarter 20% and for 3rd quarter 20%. But I am telling you, you'll find that even in the last quarter, you haven't reached the 40% of the first quarter because of the delay in the procurement processes. Like now, we have made requisitions of all equipment that we want, but the procurement process takes time*".

Additionally, another participant explained the failing procurement system by saying: "*…we haven't received anything that we have ordered in April at the beginning of a financial year* [It was September]. *This is the result of procurement section which delays the whole process. We just order and submit the orders to procurement and I don't know who delays the orders*". Indicating the failing procurement system; even if follow up was done on ordered equipment; the participant added by saying: "*The whole procurement process disturbs service delivery and we always report to the nurse manager in charge, who always talk to them, and they always promise to improve their processes but they do not improve*". The procurement processes at the tertiary hospital complex was failing and frustrated the Cost Centre Managers, because they did not receive ordered material resources on time which affected provision of quality care to patients. Lansky and Milstein (2009) expressed their view with regard to provision of material resources by indicating that employers should encourage providers of material resources to deliver resources as expected, in order to enable employees to provide effective care to patients.

Sub-Theme 1.3: Availability versus lack of resources

The CCMs gave explanations concerning the procurement processes which were failing and not transparent because cost centres did not receive the material and human resources that they had indicated in their business plan. It was stated that

other CCMs would be happy to have what they had requested, because the process was not transparent. This view was confirmed by a participant who indicated that: "*For the equipment, the nurse manager will always tell you that you must not order alone we should order as nursing section. You must order as all the hospital nursing care units. Then after you have ordered, when the equipment arrive you are not given the equipment that you have ordered. In one way or another, you do not know where the equipment is*".

Another participant added by saying: *"Yes, we order as all wards and those who are clever enough will get the equipment first and how did they know that they have arrived you won't know, Or maybe they call each other that they should go and collect the equipment. And if like, for example, the mattresses have arrived, you have to get what you have ordered, then the Senior Nurse Manager will refuse and you will not be given what you ordered and others get* [laughing]*, maybe I am talking too much now* [laughing]*"*.

Contrary to what the other participants have said, a different view was highlighted by a participant who said: *"With cost management, there is transparency because after having done our requisitions for equipment we have to report. It is an open system because if I still want equipment, I still go to the nurse manager and talk to her and show her my needs, despite the fact that maybe in the business plan I have indicated this and I see there is a need for that. I can change and order what is of importance by then. She is able to negotiate for us to order equipment that we need and there is flexibility in getting equipment"*. Availability of resources in the health care institutions results in the effective execution of the delegated duties by professional health care workers while limited resources compelled the nurse managers to motivate their subordinates to increase productivity despite the situation they were facing (Booyens, 2008).

Theme 2: Empowering potential of being a cost centre manager resulting in personal and professional growth (values)

The results revealed that there were positive experiences during the CCMT process, which included acquisition of personal and professional knowledge. According to Killen (2007), knowledge was part of being accountable. All the stakeholders who are involved in CCMT, for example finance manager and procurement manager, should also be involved in process of empowering the CCMs with CCMT knowledge and skills which would result in personal and professional growth.

Three sub-themes emerged from this theme, namely values upon which the process of CCMT was founded, personal growth and professional growth.

Sub-Theme 2.1: Values underlying the process of CCMT

The CCMs described important values which were embedded in the process of CCMT, for example respect, equity, integrity, quality and personal accountability.

Respect was present when a CCM was skilled in some of the activities in the unit, but she would ask subordinates to assist with clarifying issues that the manager did not understand. The respectful treatment of subordinates was acknowledged by a participant: *"If I do not know how to operate a machine, and someone in the unit knows how to operate the machine, I don't undermine them but ask them to show me as a manager on how it is operated, because I do respect them for the knowledge and experience they have in issues related to how the unit is operating"*. Another participant described a respectful working relationship by saying: *"We worked together as managers despite the fact that we did not have formal training. All what we did is to respect and support each other during the execution of activities"*.

Lewallen and Kello (2009) indicated that team work and respect enhanced by management, resulted in every team member being assisted to know his or her job, to arrive at work on time as expected, and to perform to the expected level. In turn, the manager would perform according to expectation and would have earned the respect of the other members of the team.

Equity ensures that no discrimination takes place in the working environment during the allocation of financial and material resources, and further called for equal treatment of personnel in any related duty (Ashtiany, 2007). Equity was indicated by a participant who said: *"I am coping because I am participating. I am not an overseer, I see myself as part of the team and I make sure that I participate in patient care and that's why I can identify the problems in terms of provision of patient care and as a result, I in-service the staff on issues that they don't know"*. Another participant expressed equity between CCMs and subordinates by indicating that: *"You have to show that fairness to subordinates by giving all of them support during execution of their daily delegated duties, you also give them that assurance so that they can always be functional"*. The importance of equality was further described by Participant 2 (FG): *"We have to support our subordinates. That's why I say support is very important so that they do things properly"*.

Integrity occurs when an individual performs and/or behaves in accordance with his/her personal values and beliefs (Muller, Bezuidenhout & Jooste, 2006). Integrity was indicated in the manner funds and allocated resources were utilised for their intended purposes in the cost centre. Upholding integrity was expressed by the participant who said: *"Mmm! What I can say is that cost management is*

our responsibility, because whatever is being allocated to you in the form of budget, you should be responsible for it. For example, be responsible for what you have; that is value for money. The importance of integrity was further explained by another participant who said "*For service delivery, then study leaves should be given to nurses so that they can be educated. Nurses who are on study leave should know that they must be dedicated to their work and pass. Those that are on study leave they must also know that when they come back, they must share knowledge with the entire staff*". The findings revealed that integrity was reflected in the application and control of the material resources that were available in the nursing care units.

Quality was defined by Muller et al. (2006) as the degree of excellence during the provision of care to clients and patients in an organisation to an extent that needs are met. The quality of service that patients were provided with did not start during the execution of nursing care activities. On the contrary, it started at the beginning of the budgeting process when funds were requested for the purchasing of resources which would assist in providing quality care. A participant stated that: "*The end, you own this because you are part of it starting from the budgeting process and you will evaluate the whole setup and roping in all people whom you know that they are playing an important role with relevant skills in provision of quality care to patients. Then you know quality care service will be delivered*". It was important for CCMs to ensure that quality care was provided to patients by empowering nurses with the relevant skills and by involving them in the budgeting process. It also presented an opportunity to evaluate successfully what was implemented and to develop an improvement plan, if necessary. Werner (2010) expressed the view that in order to become effective and to ensure quality care to patients, healthcare providers should be equipped with technical and clinical skills, resulting in rendering quality services to the people who needed those services.

Personal accountability was described by a participant who referred to events such as: "*Mmm, the other thing is that with CCMT, it makes you as an individual to be responsible and accountable to your unit. You have to prioritise the things you will need in the ward and consider your budget when you order items for your unit. You further have to check the steps that need to be considered to avoid overspending and you function within the allocated budget*". Personal accountability was also reflected by the participant's narrative: "*Mmm, I still remember that when I started I was allocated a certain amount of budget, and we have to draw budget based on allocated funds and you need to say this are my priorities and this is what I need most and buy according to that. And you have to order based on approved business plan so that your order can be authorised and you have to make orders which are relevant to your situation*".

The foundation of success in the management of a cost centre was to reflect a sense of responsibility and accountability during the Cost Centre Management process. Prados-Torres et al. (2009) reported that general practitioners were conscious of their personal responsibility with respect to pharmaceutical costs, but there was a need to decentralise responsibility and accountability for cost control which would result in self-management and self-empowerment during daily activities.

The narratives from the data reflected that the important values which were embedded in the process of Cost Centre Management, e.g. respect, equality, integrity, quality and personal accountability should be seen as part of Cost Centre Managers' responsibility while executing their dual role. Furthermore it is evident that there must be interactive participation during CCMT amongst all identified stakeholders involved.

Sub-Theme 2.2: Personal growth

Personal growth is identified as individuals' development by becoming wiser, freer and more autonomous in every situation that individuals found themselves (Calianese, 2005). The Cost Centre Management role resulted in personal growth as detected during the focus group interview and the unstructured interview sessions. The importance of personal growth was further heighlighted during the focus group discussion by a participant who said: *"Hmmm! Cost Centre Management process? I see it as empowering because you can be able to make decisions, do assessment and start deciding what to do in your unit. In your unit, you check how you can improve the service delivery that you are offering in the unit. That is what we are learning from CCMT. Because you are analysing, you can also take the previous data of your unit and see how the statistics says and identify areas that need improvement"*. Jayaram and Ramakrishnan (2008) expressed a valid opinion that every CCM who was actively involved and who accepted the responsibility of the allocated costs would learn how to evaluate cost effectiveness and achievement of health care outcomes in their units.

The issues of personal growth were further stressed by a participant who said: "*It also assist all of us so that we can learn how to draw a business plan. And when the business plan was approved, everyone was excited because everyone had an opportunity even to calculate salaries of their staff of which did not happen before introduction of CCMT*". In support of personal growth, a participant further added: *"I can say CCMT process has developed me personally, professionally and socially because even in the outside, you are able to share that information with other people*".

Prados-Torres et al. (2009) conducted a study, which revealed the opinion of general practitioners who believed that the mechanisms for the cost control of

drug usage resulted in personal and professional growth, because they had learnt that they should be committed to the health and safety of the patients. Therefore, the Cost Centre Managers must create positive working relations so that they can assist each other in managing the cost centres.

The Cost Centre Management process increases awareness and engenders a sense of empowerment while duties are being performed and the Cost Centre Managers are expected to make decisions about issues that concerned their cost centres, e.g. taking part in drawing up a budget and deciding about the number of staff posts they would need.

Sub-Theme 2.3: Professional growth

Professional growth of the participants was acquired by attending a financial management course. Upon their return, other colleagues were coached with information acquired from attending the courses. One participant outlined how professional growth was acquired and how it added value by coaching other staff members: "*It was interesting. The course* [Financial management course] *has developed me professionally because I could come and apply what I have learned in my situation. The whole course was interesting, I came back and I have taught all this managers here, all of them I have taught them. I have coached them and mentored them and they have rolled it over to their subordinates. And everyone grow professionally as we attend this courses that management send us to* [Laughing]".

Another participant indicated that the financial management course assisted her by saying: "*I didn't have any problems in applying what I have learnt from the course* [Financial management course], *the course made me to grow professionally, it was even adding on what I have already and this assisted me where I had flaws*".

Another benefit of a financial management course was also explained by a participant: "*Mmm! Mmm! Mmm! No! No! It only assists us with how to calculate the budget and how to order, but not how to manage a cost centre. And it shows us the spread sheet for calculations where you can minus what you have already bought and what you are remaining with, depending on the spread sheet that you have*". During the interview sessions, the CCMs indicated that professional growth was one of the aspects they had experienced by attending a financial management course.

Prados-Torres et al. (2009) explained that general practitioners were professionally developed during their daily medical practice because of the courses they attended were related to cost control and usage of drugs. It stimulated them to continually improve their work related knowledge and skills.

In support of the findings about CCMs attending courses to equip them, it was further indicated that the general practitioners were advised to invite their specialist colleagues who would coach them by providing continuous training, which would equip them with a better understanding of drug cost containment measures.

Consequently, empowerment occurred and resulted in the goal of personal and professional growth during the process of Cost Centre Management by emphasizing the values underlying the process; i.e. respect, equity, integrity, quality and personal accountability. The strengthening of attendance of workshops was needed in order to continually improve the institutional memory and competencies of the CCMs at a tertiary hospital complex.

Recommendations

Based on the results of the study, the following recommendations are made:

1. An effective transparent procurement system should be implemented and all stakeholders involved should be informed about the process.

2. The rules and procedures to be followed in order to access funds should be known to every Cost Centre Manager.

3. Workshops should be conducted with the view of empowering Cost Centre Managers with skills and knowledge that would contribute to their personal and professional growth during Cost Centre Management process.

4. There is a need for decentralised Cost Centre Management in order to have resources required for the cost centres.

5. Adequate resources should be allocated to all cost centres based on approved business plans.

Conclusion

The Cost Centre Managers in the public hospital in the Limpopo Province experienced paradoxical challenges that affected their role as Cost Centre Managers and resulted in personal and professional challenges. On the other hand some of the CCMs were of the opinion that they were empowered at all levels of their personal and working environment.

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