

**MOHAMED FARAH ABDISED**

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**RELATIONSHIP BETWEEN FINANCIAL ACCOUNTABILITY PRACTICES AND  
HEALTH SERVICE DELIVERY IN GARDO GENERAL HOSPITAL, GARDO  
MUNICIPALITY, PUNTLAND OF SOMALIA**

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**ABSTRACT**

The study was set out to establish the relationship between financial accountability practices and health service delivery in Gardo General Hospital in Gardo municipality. The specific objectives of the study were; (I) to evaluate the relationship between financial reporting and health service delivery in Gardo General hospital in Gardo municipality, (II) to examine the relationship between administrative controls and health service delivery in Gardo General hospital in Gardo municipality, and (III) to examine the relationship between financial monitoring and health service delivery in Gardo General hospital in Gardo municipality. The study took on a cross sectional survey design because it involved relating each financial accountability practice with health service delivery in Gardo General Hospital. A total of 77 respondents were selected from a study population of 95 persons using purposive and simple random sampling techniques. These participated in filling closed ended questionnaires while others were interviewed. From the Pearson correlation, it was revealed that there is a positive, moderate and significant correlation between financial reporting and health service delivery in Gardo General Hospital ( $r=.499$ ,  $p\text{-value}<.05$ ,  $N = 65$ ). It was also revealed that there is a strong, positive and significant correlation between administrative controls and health service delivery in Gardo General Hospital ( $r=.661$ ,  $p\text{-value}<.05$ ,  $N = 65$ ). It was also revealed that there is a strong, positive and significant correlation between financial monitoring and health service delivery in Gardo General Hospital ( $r=.656$ ,  $p\text{-value}<.05$ ,  $N = 65$ ). From the results of the regression analysis significant positive relationship between all the three financial accountability practices (financial reporting, administrative controls and financial monitoring) and health service delivery in Gardo General Hospital in Gardo municipality were established. On the other hand, a multiple regression analysis revealed that administrative control is the most significant predictor to health service delivery in Gardo General Hospital [ $r(77)= 0.666$ ,  $p<.05$ ]. The researcher recommends that, steps should be taken to further strengthen the contribution of financial accountability practices towards health service delivery in Gardo General Hospital. Among others, management need to; ensure that the financial reports are always produced in time and made accessible not only to top management of the hospital but also other external and internal stakeholders, the different administrative controls in GGH are clearly communicated to all employees and all anomalies identified during the monitoring process are corrected and at the same time reprimand the perpetrators of those anomalies. Moreover, the monitoring process should also be well formalized and carried out in accordance with clear specifications and performance indicators.