BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTANCY

THE EFFECTS OF EXPENDITUE TRACKING MECHANISMS ON FINANCIAL ACCOUNTABILITY AT MPILO CENTRAL HOSPITAL.

BY

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A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE BACHELOR OF ACCOUNTANCY HONORS DEGREE OF BINDURA UNIVERSITY OF SCIENCE EDUCATION, FACULTY OF COMMERCE.

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Approval Form

I confirm that this research project was presented in accordance with the faculty's criteria and the undergraduate project typing guidelines. The work 'Effects of expenditure tracking mechanisms on financial accountability at Mpilo Central Hospital.' is appropriate for submission to Bindura University of Science Education's Faculty of Commerce.

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Abstract

This study explored how expenditure tracking methods impact financial accountability at Mpilo Central Hospital. Even though IFMIS, internal audits and procurement controls were used, there were still issues raised about expenditure control and the holding of individuals accountable. Research Questions: What are expenditure tracking mechanisms? How does the financial accountability perform? Is there a strong link between the two variables? What strategies can be recommended for improvement? Qualitative case study approach was the method of research. Data was collected through face-to-face interviews with 25 people from finance procurement management and clinical departments. IFMIS reports, audit reports and procurement records were also examined to get documentary evidence. Thematic data analysis was carried out using ATLAS.ti. The results revealed that expenditure tracking mechanisms led to better expenditure monitoring, transaction traceability and financial reporting. A digital transaction capture rate of 84% and an audit trail compliance rate of 91% were recorded. Also, major audit queries have decreased by 38% after the full IFMIS implementation. Yet, accountability has been weakened by the times when reconciliations have been delayed, supporting documentation has been incomplete and audit recommendations have been poorly implemented. Based on the study, 80% of expenditure discrepancies were because parallel manual records were being kept alongside IFMIS, which led to reconciliation differences and weakening in the segregation of duties. The study finds that expenditure tracking mechanisms boost financial accountability elevating transparency, expenditure control and auditability. Yet, their effectiveness is contingent upon timely reconciliations, the elimination of parallel manual records and the provision of audit recommendations. The study proposes that manual records should be gradually eliminated, reconciliation procedures should be strengthened, IFMIS training should be made continuous and ICT infrastructure should be upgraded to improve overall financial accountability at Mpilo Central Hospital.

Keywords: Expenditure tracking mechanisms, financial accountability, IFMIS, internal controls, audit trails, public hospitals.

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LIST OF ABREVIATIONS

AG: Auditor General

AIS: Accounting Information System

BUSE: Bindura university of Science Education

CISA: Certified Information Systems Auditor

CMO: Chief Medical Officer

ERP: Enterprise Resource Planning

ETMs: Expenditure Tracking Mechanisms

GIFMIS: Ghana Integrated Financial Management Information systems

GRV: Goods Received Voucher

ICT: Information Communication Technology

IFMIS: Integrated Financial Information System

IMF: International Monetary Fund

IPSAS: International Public Sector Accounting Standards

MCH: Milo Central Hospital

PEFA: Public Expenditure Financial Accountability

PFM: Public Financial Management

PFMA: Public Finance Management Act

WB: World Bank

ATLAS.ti: Qualitative Data Analysis Software

CHAPTER I

INTRODUCTION

1.1 Introduction

Organising financial resources efficiently is necessary to achieve healthcare delivery together with other development objectives of the health sector (World Bank, 2023). This necessitates installing efficient expenditure monitoring systems supported by strong internal controls, keeping up correct financial records, timely performing of reconciliations and adherence to approved budgets. Many developing countries continue to face challenges due to weak financial controls, inefficient expenditure monitoring and misuse of public resources. The purpose of this research is to explore how expenditure tracking mechanisms (ETMs) influence financial accountability. To be exact practices like commitment accounting, payment verification and variance analysis at Mpilo Central Hospital (MCH). Apart from showing whether these methods work, the study intends to finding out if they help in making sure that the public funds are spent for the right purposes. The chapter presents background of the research, the problem, research goals and other aspects of the study.

1.2 BACKGROUND TO THE STUDY

Financial accountability issues have increasingly taken center stage in the management of public sector all over the world as public authorities are under greater pressure to prove that they are transparent, efficient and good stewards in their handling of the public funds. On one side, the soaring demands for public services. Then again, dwindling financial resources has brought to light the importance of having strong Public Financial Management (PFM) systems that support the use of public moneys as intended. This is why expenditure tracking has become

one of the key tools to control the flow and the usage of public funds, to encourage financial discipline and to raise accountability. It is well known that R Sari, M Muslim (2023) believe that good financial accountability systems lead to better supervision, higher levels of transparency and they make it easier to responsibly manage public resources. This explains why more and more government and public bodies continue to use expenditure tracking tools as part of a financial governance strategy that helps decision-making based on sound financial information.

Obviously ETMs in healthcare sector cannot be overemphasised given that it is money that generally helps quality service delivery. That's why, healthcare organisations managing huge financial resources do not only have to be efficient but also put extra efforts to meet the increasing demand for quality services. Undertaking an adequate expenditure monitoring will, among other things, eliminate wastage, help in the detection and prevention of financial irregularities as well as ensure that the limited financial resources are used in areas that meet the top health needs. K Hanson, N Brikci, D Erlangga (2023) in their study highlight that strong PFM systems are very necessary in effectively mobilising, allocating and utilising resources in health systems timely manner. The authors further point out that expenditure reporting, auditing and accountability mechanisms go together in upholding transparency and maintaining public trust, especially at times of increased spending. Because of this, it is true to say that ETMs have now become a compulsory component of financial accountability in health institutions globally.

Financial accountability is a vital principle in Zimbabwe's public sector. Public entities have to handle public funds as per the Public Finance Management Act (Chapter 22:19). The Act stresses openness, holding to account, and the wise use of public money. To reinforce PFM, various government institutions rely on methods to trace expenditures like budgetary controls, expenditure monitoring systems, internal audits, financial reporting practices and Integrated Financial Management Information Systems (IFMIS). These tools are meant to increase the exposure of spending, tighten financial control and aid in making timely decisions. Auditor General (AG) and Parliament have an indispensable role in promoting accountability by conducting financial examinations and issuing reports. Notwithstanding such institutional setups, the question of financial management practices, adherence to financial regulations and

the effective use of public resources are still some of the major issues in the public sector debate. This has thereby led to the necessity for effectively evaluating how ETMs enhance financial accountability in public institutions.

The healthcare sector is a major player in Zimbabwe's public sector mainly because it is the one responsible for providing the populace with basic health services. Yet, a lot of public health facilities are working under conditions of limited resources, continuously rising demands for health services, growing costs of operations, and numerous funding allocations. These situations demand that hospital administrators make sure that the scarce financial resources at their disposal are used in an efficient and accountable manner. In this manner, effective ETMs are indispensable in aiding the execution of budgets, controlling expenditures and generating financial reports. Per O Olatinsu, C Eke (2025), contemporary public sector entities need robust accountability systems, and effective monitoring and control mechanisms, to foster greater transparency and enhance their overall performance. In fact, such mechanisms within healthcare facilities are crucial in making sure that limited public resources go to improved service delivery and the sustainability of institutions.

Mpilo Central Hospital is among the major referral hospitals of Zimbabwe. It is a center where patients from Bulawayo Metropolitan Province and the neighboring areas can receive specialist healthcare services. Being a public hospital which has been entrusted with a huge amount of resources, MCH is expected to demonstrate very high levels of financial accountability and proper financial management. Given that public hospitals are coming under increasing pressure to deliver quality healthcare services with limited resources, the focus on how well ETMs help here is becoming an important question. Conducting expenditure tracking is one of the ways through which financial accountability can be improved. This is the main premise of most of the previous research in this field, though most of it has been carried out outside Zimbabwe and has focused mainly on quantitative aspects of financial performance.

Qualitative studies about how ETMs are implemented, experienced and perceived by key stakeholders in Zimbabwean public hospitals are scarce. Besides, little is known about the practical influence of these mechanisms on financial accountability within the setup of public

healthcare institutions. This is the starting point of the current research that is poised to figure out the impacts of ETMs on financial accountability at MCH.

1.3 STATEMENT OF THE PROBLEM

Financial accountability is one of the key principles of PFM as it guarantees that public resources are used efficiently, openly and in line with approved budgets and regulations. To improve accountability, countries whose governments have put in place expenditure tracking systems to Budgetary controls, expenditure monitoring systems, internal audits, financial reporting setups and IFMIS are some of the mechanisms that have been adopted. Research done on public sector and healthcare institutions show that these mechanisms lead to improved expenditure control, stronger oversight, higher levels of financial transparency and good use of resources.

For example, in Kenya, efficient budget monitoring and accountability systems were recognised as factors that could contribute to improving the efficiency of the health system and the strengthening of the financial management processes, whereas the internal audit procedures were found to be charged with the responsibility of enhancing accountability using better budget execution and monitoring AO Adjagba, JO Oguta, C Akoth, SK Toweet(2025)

In the same way, expenditure tracking tools have been put into use at various public sector establishments in Zimbabwe as part of the effort to strengthen financial accountability and enhance the management of public funds (Ministry of Finance and Economic Development, 2021). Still, issues related to expenditure management, financial documentation, reconciliation processes, adherence to financial procedures and the implementation of audit recommendations have been among the challenges in the public sector that have been reported from time to time (AG of Zimbabwe, 2023, Masiya and Chikohomero, 2022). These sorts of weaknesses can potentially lead to a loss of accountability and a decrease in the effective use of the limited public resources Mainly when it comes to public healthcare institutions which besides these resources are also constrained by other financial and operational factors.

Preliminary review of MCH's internal audit records already shows some of these weaknesses. Procurement vouchers are often submitted without supporting documents, and ledger reconciliations are usually delayed, by a 42-day average, with 28% of procurement vouchers lacking supporting documentation. This shows that the expenditure tracking mechanisms in place at MCH may not be working as they should, even though they have been formally adopted. However, little is known, in a systematic way, about how these ETMs actually work in practice, how staff view their effectiveness, and how far they lead to real financial accountability. This is the gap between the existence of ETMs and their actual effect on accountability at Mpilo Central Hospital that this study seeks to address.

1.4 RESEARCH OBJECTIVES

The primary aim of this paper is to conduct a critical analysis of the role played by expenditure tracking systems in ensuring that there is financial accountability at Mpilo Central Hospital. The specific objectives that will be employed to ensure that the core research objective is effectively addressed include:

To identify the expenditure tracking mechanisms that are used at MCH

To assess the status of financial accountability at MCH in relation to its financial management systems.

Establishing whether there is any relationship between use of expenditure tracking mechanisms and financial accountability at MCH.

To suggest possible ways in which expenditure tracking can be improved effectively to enhance financial accountability at MCH.

1.5 RESEARCH QUESTIONS

This research work is led by these research questions:

What expenditure tracking mechanisms are used at MCH?

Why does the perceived level of financial accountability remain low despite the existence of expenditure tracking mechanisms at MCH?

How do the implemented expenditure tracking mechanisms influence financial accountability at MCH?

Why do the current strategies fail to close the gap, and what strategies may improve effectiveness?

1.6 SIGNIFICANCE OF THE STUDY

The outcomes of the research may prove to be of immense significance to various stakeholders:

To Researcher

The study contributes to the researcher's academic development in public financial management and research methodology.

To the University

The project contributes to the research output of the university and also fulfils the university's role of developing knowledge that solves the country's challenges. The project may serve as a reference document for future students and staff who may embark on similar research within the fields of Public Administration, Accounting, and Health Sciences.

To the Government and Policymakers

For organisations such as the Ministry of Health and Child Care and the Ministry of Finance and Economic Development, the evidence that must be collected through empirical research will play an important role in influencing the PFM at the national level and enabling the ETM design to fit the working environment of these public healthcare organisations.

To Mpilo Central Hospital

The management of the hospital will get an important assessment of its financial control mechanisms from outside. The report will identify certain inadequacies and offer a practical solution to improve internal mechanisms at the hospital.

To Academia and Future research

The proposed research should add to the existing literature on PFM within the healthcare services of Zimbabwe by providing a practical case study that can be expanded on in the future.

1.7 ASSUMPTIONS

The research work is carried out on the assumptions that:

It is assumed that respondents will provide honest and accurate information regarding expenditure tracking practices and financial accountability.

The subjects for the research will have adequate knowledge of the hospital's finance management procedures to provide relevant information.

The results of the single case study on Mpilo Central Hospital have potential applications that can be relevant to central public hospitals in Zimbabwe.

The financial accountability term is a commonly accepted goal in the context of the public sector.

1.8 DELIMITATIONS OF THE STUDY

Geographically, the research is restricted to MCH, located in Bulawayo. Theoretically, the study addresses itself to expenditure control methods and financial accountability. For participants, only individuals who are part of financial management, procurement, administration, and internal auditing are considered.

1.9 LIMITATIONS

This investigation recognises that it has some internal limitations. First, using a single case study approach may affect the ability of the data to be generalised in comparison with the total population of public hospitals in Zimbabwe. Second, there may be limitations in accessing certain financial sensitive information. The third limitation may arise from the potential of respondents to offer socially desirable answers. These limitations were minimised through confidentiality assurances and the use of anonymous data collection procedures.

1.10 DEFINITION OF TERMS

For better conceptual understanding and clarity, the important terms used in this research have been defined as follows:

Expenditure Tracking Mechanisms

Refers to the formal processes and mechanisms used to track and verify the flow of finances from allocation to the point of expenditure. This entails, but is not limited to, processes such as the IFMIS system, internal audit functions, and procurement oversight committees (Rana, Wickramasinghe & Bracci in 2019.

Financial Accountability

Financial accountability refers to the obligation of public institutions to account for the use of public resources in accordance with established regulations and procedures (Manzari et al., 2017).

Reconciliation

Comparing two records for example ledger vs the bank statement to sport the difference.

Commitment Accounting

Recording orders as soon as they are placed to prevent overspending.

Internal Control

Rules and checks to protect money and keep records accurate

Variance Analysis

Measuring the difference between budgeted and actual spending.

IFMIS (Integrated Financial Management Information System)

Automates an integrated system which is intended for managing various financial processes such as budgeting, accounting, report writing, and auditing with the aim of increasing efficiency in financial management. (Moyo ,2021).

1.11 SUMMARY

In this chapter, the research problem was presented that, Mpilo Central Hospital has a system for tracking spending but money does not correlate with services being provided due to poor control, lack of accountability, and inefficiency in using resources. The research will explore tracking mechanisms, accountability, and their relationship as well as measures that can be implemented. The next chapter focuses on literature review PFM and accountability.

CHAPTER II

LITERATURE REVIEW

2.0 INTRODUCTION

This chapter first gives a detailed review of the literature that discusses in a theoretical and empirical way what expenditure tracking mechanisms and financial accountability in public sector institutions are all about. Thorough review of literature includes a study of different types of accounting control systems like the IFMIS system, commitment accounting, expenditure tracking, audit trail, and budgetary control system. In essence, correctly tracking expenditures guarantees proper financial oversight, internal control, and more financial accountability in the use of resources in public organisations (World Bank, 2023, IMF, 2021). What is more, the chapter goes on to provide comprehensive discussions of the theoretical perspectives, empirical literature, and the knowledge gaps that still exist about the effects of ETMs on financial accountability within public health institutions.

2.1 Theoretical Foundation Establishment.

2.2.1 Institutional Theory

Institutional Theory was first introduced by DiMaggio and Powell in 1983. The theory suggests that organisations start using certain systems, procedures, and structures mainly due to the indirect pressure coming from regulators, professional bodies, and various stakeholder groups. In line with new financial rules and accountability requirements, institutions in the public sector are the ones who implement financial management systems. Mpilo Central Hospital's operating environment is tightly regulated, besides ETMs like IFMIS, the hospital has to be audited internally and it has its budget monitored regularly. This is the background of the theory.

One of the main points of Institutional Theory is that it offers a rationalization for public hospitals adopting ETMs. Then again, it does not address the question of how well these mechanisms are being used by the staff in reality.

2.2.2 Stewardship Theory

Davis and his colleagues first introduced Stewardship Theory in 1997. The premise of the theory is that managers and employees are stewards who want to safeguard the organisation's resources and carry out its goals. Then again, the theory recognises that people are motivated by success of the organisation, not their own personal gain, which is a key difference from Agency Theory. It is through expenditure management, partly means of expenditure control mechanisms, that public officials it may in their roles as finance officers, procurement officers and hospital administrators fulfill the responsibility of managing public funds.

Such mechanisms are also facilitating the monitoring of expenditure, cost control and enhancing the prudent use of public resources which are some of their major stewardship support features. Such mechanisms do lead to good financial management, transparency and accountability in public hospitals. However, the theory is based on the premise that every employee will always do what is best for the organisation, which is not realistic.

2.2.3 Public Sector Accountability Theory

The Public Sector Accountability Theory highlights that public organisations must provide explanations for the use of public resources to their stakeholders. Bovens (2007) states that for accountability, public officials have to make explanations and offer justifications of their actions to their stakeholders or the ones who have the power to oversee them.

That is exactly why the theory is connected with this research since expenditure tracking systems are a tool to enhance accountability by monitoring, reporting and auditing expenditures. Sharing information on expenditure, procurement controls and audit trails are some of the systems that provide evidence as to the usage of public funds and how well the expenditure adheres to the set regulations. They do not keep things confidential only, they also promote financial responsibility. Still, the idea that accountability measures are always met is way off the mark, and features like the lack of proper internal controls and limited resources might prevent them from being effective.

2.3 Empirical literature

2.3.1 Expenditure Tracking Mechanisms at Public Hospitals

The first objective is to explore in detail the expenditure tracking mechanisms that MCH uses. ETMs have been widely recognised around the world as major components of PFM reforms that are aimed at strengthening expenditure control, financial reporting and accountability. In a review of the PFM systems in developing countries, N Sikabanga, L Haabazoka (2025) revealed that IFMIS, electronic procurement systems and automated expenditure monitoring increased transaction tracking and decreased the chances of financial irregularities. Also, V Tananyan (2025) found that ETMs strengthened financial oversight by supplying reliable information for audits, monitoring and accountability. Such findings imply that effective expenditure tracking systems depend on both technological systems and strong financial controls.

ETMs in Africa have been extensively adopted to enhance accountability and resource utilisation within public institutions. Musiega et al. (2022) while researching county health systems in Kenya, found that budget monitoring systems, internal audits and accountability structures not only strengthened expenditure control but also supported effective budget execution. Likewise, public hospitals in Kenya were using procurement committees, internal audit departments and computerised accounting systems to track expenditure and enhance financial management (Muturi and John, 2020). These majority hold the view that ETMs

directly lead to better financial control. Though, their effectiveness is largely dependent on the institutional capacity and compliance with the set procedures.

Within Zimbabwe, ETMs form part of public sector financial management reform initiatives that seek to enhance transparency and accountability. Through their research R Kundhlande (2024) have shown that IFMIS have largely played a role in public sector institutions' ability to track expenditures and produce financial reports by enabling the traceability of transactions and minimizing processing errors that are done manually. In contrast, the research pointed out that the system's effectiveness was hampered by the lack of infrastructure, limited technical skills and resistance to system-based controls. Auditor-General reports have also pointed out the weaknesses in expenditure control, procurement management and compliance with financial regulations in several public sector institutions. This implies that having expenditure tracking systems does not always mean effective expenditure management.

ETMs are highly relevant within Zimbabwean public hospitals since such healthcare institutions get very limited funding from the government yet they manage large volumes of public resources A Gwiza (2021). In contrast, studies on financial management in public hospitals have shown that these institutions depend on internal audits, procurement controls, budget monitoring systems and electronic financial management systems not only to control expenditure but also to facilitate accountability. Procurement inefficiencies, lack of resources, and very weak internal controls are some of the recurring challenges that continue to plague expenditure management in some public health institutions.

The reviewed literature shows that ETMs are widely used not only at global level but also in Africa and Zimbabwe's public sector. Even though previous studies have unequivocally shown the significance of IFMIS, internal audits, procurement controls, and budget monitoring systems, there is a scarcity of empirical data on the exact ETMs utilised by MCH. As a result, this research endeavor aims to fill this void by investigating the ETMs in use by the hospital and their effect on financial accountability.

2.3.2 Evidence on Perceived Financial Accountability

The second goal is to evaluate the level of financial accountability at Mpilo Central Hospital. Financial accountability is a key thing of PFM as it guarantees that public resources are used as per the approved budgets, regulations, and organisational goals. Around the world, evidence points to that effective internal controls, clear financial reporting, and efficient audit systems are major contributors to heightened accountability. Research in the United States public

healthcare sector showed that healthcare providers having strong financial controls and undergoing regular audit reviews had higher levels of financial accountability and were compliant with financial regulations (N Kane, R Berenson, 2021). The findings of the research showed that accountability becomes more secure when the monitoring and reporting of financial transactions are done properly.

Financial accountability is one of the persistent issues in Africa because the countries are increasingly putting the pressure on their public institutions to prove their efficient use of public resources J Barngetuny (2024). SO Josiah, S Otieno (2024) revealed that public hospitals in Kenya which encouraged open financial reporting and participatory budgeting were considered as more accountable than the ones with limited disclosure practices. Besides, research done in Ghana and South Africa found that implementing strong internal controls and conducting audits regularly enabled an increase in the financial reporting quality and decreased the chances of financial mismanagement.

In Zimbabwe, financial accountability is still a very big challenge in the public sector B Muronda, G van der Waldt (2023). Auditor-General reports have from time to time raised different issues such as unsupported expenditure, procurement irregularities, weak internal controls and non-compliance with financial regulations in government ministries, local authorities and state-owned entities. Transparency International Zimbabwe (2019) has also highlighted that lack of financial oversight and poor reporting systems are continually the biggest reason for accountability problems in public institutions. These are clear signs that having financial management regulations is not enough to guarantee accountability.

Financial accountability in Zimbabwe public hospitals is very important as these healthcare facilities are managing big public resources and at the same time they are operating under very limited budgets K Munyepwa, C Ranganayi, L Mudzengerere (2025). As the existing data, the factors leading to lack of accountability in some public health institutions have been procurement irregularities, weak expenditure controls and financial reporting deficiencies. For this reason, enhancing accountability mechanisms is still one of the key strategies for improving not only financial management but also service delivery.

The study of different literatures indicates that financial accountability is largely dependent on how well the internal controls, financial reporting systems, and audit mechanisms are working. Even though researchers have dealt with the issue of accountability in public institutions and public hospitals, there is not much empirical data on the current level of financial accountability at MCH. So, the main purpose of this research is to close this gap by evaluating the degree of financial accountability at that hospital.

2.3.3 Evidence on the Relationship Between ETMs and Financial Accountability

The third goal of the research is to find out how expenditure tracking tools are related to financial accountability of MCH. Based on most studies, expenditure tracking tools and financial accountability have a clear positive correlation, as reported by Dare, Ajayi and Chima (2022). It is because good expenditure control is a big factor to transparency. It also helps to improve internal controls and makes financial reporting more trustworthy.

All around the world, researchers have found that one of the ways expenditure tracking tools make a big impact on accountability is through the raising of the level of expenditure visibility and transaction traceability. For example, research by Nguyen (2023) on public health facilities in Vietnam revealed that updated internal audit systems, as well as strong internal controls for expenditures, led to better transparency and improved the quality of financial reporting. Kasumba (2024) similarly found that organisations with more efficient expenditure control had a much higher degree of financial accountability than those with the weakest monitoring systems, and that expenditure tracking systems made accountability more robust by providing timely and accurate financial data for decision-making and auditing.

On the African continent, it is well established that expenditure tracking tools will be one of the major factors that can help in enhancing the public sector accountability in the continent. Osei-Dwomoh and Forkuo (2025), who did a piece of research in the public sector of Ghana, discovered that computerised financial management systems were one of the ways in which through better expenditure monitoring, lesser errors in the processing and good quality financial reporting accountability can be enhanced. Things done in the same vein that point to the role of budget monitoring systems in making the sector more accountable include internal audits and procurement controls in Kenya. Based on these studies, we can see that expenditure tracking tools are the main tools through which accountability can be increased in public institutions.

Several expenditure tracking tools have been introduced in Zimbabwe as part of the wider reforms PFM that are aimed at strengthening accountability and enhancing financial oversight. Per Muimi (2026), the installation of IFMIS systems has a strong positive connection with financial accountability in public sector institutions. Nevertheless, the paper also mentioned that things like insufficient technological infrastructure, lack of technical skills, and unwillingness to change were some of the factors that diminished the system's effectiveness. The Auditor-General reports, however keep revealing that issues with

expenditure controls and compliance with systems are the main reasons why there are such accountability problems in the public institutions.

In Zimbabwean public hospitals, ETMs are an integral part of the public hospitals to bring enhanced accountability through better expenditure monitoring, budgetary control, procurement oversight and auditability of financial transactions S Chishamba, J Kurebwa (2025). Still, there are also issues of lack of resources, weak internal controls and risky procurement procedures and these may reduce the capacity of ETMs. What this means is that, although expenditure tracking mechanisms are very important on accountability, their success is more or less dependent on the quality of implementation and institutional support.

The findings of the literature review overall confirm that the ETMs and financial accountability are positively related. However, most the research deals with public sector institutions in general and without special emphasis on public hospitals. In addition, there is very little research data on how expenditure tracking methods affect financial accountability, to be exact at MCH. Because of this, the main aim of this research will be to investigate the link between ETMs and financial accountability within the hospital.

2.3.4 Evidence on Strategies for Improving Effectiveness

Objective number four sets the intention to define techniques that may enhance the performance of Mpilo Central Hospital's financial tracking systems. It is pointed out that having financial management systems is not the only thing that leads to effective expenditure tracking. Factors like an institution's capability, management support, and the strength of internal control systems also have a significant impact.

Around the world, reforms in PFM have highlighted the crucial role of continuous staff training, system integration and regular monitoring in enhancing expenditure controls A Hashim, F Khurram (2020). As the World Bank (2016), organisations that allocated resources to continuous training of financial staff saw an increase in their use of financial management systems as well as a better compliance of financial procedures. Taking the same line, L Oulasvirta, J Rönkkö (2023) recognised that accountability was heightened when financial management systems were merged with performance monitoring structures because expenditure decisions were then linked with organisational results.

As far as Africa was concerned, it had been revealed that internal controls and institutional oversight were two of the main areas for enhancing the effectiveness of ETMs. A study by TK Manamela (2025) which focused on public hospitals in South Africa, revealed that besides audits by independent bodies, the introduction of measures for protecting whistle-blowers and conducting system reviews on a regular basis, these together led to strengthened accountability and at the same time, the chances for financial irregularities were minimised. More than that, it was pointed out that management commitment was one of the major factors that determined the successful implementation of the financial control systems. Corresponding evidence from Kenya indicates that staff training and a stronger internal auditing function take up a good deal of the responsibility in the improvement of expenditure management and financial accountability.

In Zimbabwe, the focus of reform in PFM has been directed towards enhancing the efficiency of electronic financial management systems and strengthening structures of accountability. It was revealed by M Sibanda (2026) that factors such as management support, staff training and system customization had an impact on the effectiveness of electronic financial management systems in the public sector. Per the research, financial systems tend to be more effective if properly backed by donor technical skills and organisational commitment. Besides this, AG reports have made similar recommendations about internal control strengthening, improvement of compliance monitoring and enhancement of financial oversight as necessary steps to deal with persistent accountability challenges that are experienced in public institutions.

Zimbabwean public hospitals cannot improve their ETMs without first establishing stronger internal audit functions, enhancing staff competency on the use of financial management systems and improving compliance with procurement and financial management regulations. Still, lack of resources and technological barriers remain as the main factors hindering the implementation of these changes. This means that there is a need for realistic, institution-specific strategies which shall be able to deal with technical as well as operational challenges.

The literature that has been looked through reveals that ETMs can be improved only if a combination of technological, organisational and human resource solutions is implemented.

Despite in reality earlier research has suggested different strategies for protecting expenditure management and accountability, very little deciding empirical evidence is there on the most suitable interventions for MCH. So, this research aims at coming up with hospital-specific strategies that would enable the hospital to enhance the effectiveness of its ETMs and That's why improve financial accountability.

2.4 Previous Studies

Loozekoot and Dijkstra (2017)

Loozekoot and Dijkstra (2017) evaluated the efficacy of the Public PEFA assessment framework on evaluating PFM systems in developing nations. It was discovered that while the PEFA assessment framework improved on financial management controls, it overlooked the issues related to democratic involvement, autonomy, and stakeholder involvement in financial governance practices. They further posited that an effective accountability system is one which combines both financial control systems and institutional oversight. Nonetheless, the study concentrated more on the national PFM systems without considering the practical situations prevailing within public healthcare institutions. In light of this, the current research will delve into expenditure monitoring within a public health institution in Zimbabwe.

Dusabimana and Kiptanui (2020)

Dusabimana and Kiptanui (2020) examined the influence of budget control systems on financial sustainability in the AIDS Healthcare Foundation in Rwanda. Following the Resource-Based View Theory and Control Theory, the researchers noted that there is a significant improvement in financial sustainability and effectiveness in financial management through effective budgeting and evaluation. As indicated in their findings, good financial control mechanisms play a critical role in assisting organisations to utilise available resources effectively while maintaining accountability and financial discipline. In addition, the findings indicate that it is important for organisations to ensure consistent monitoring, employee participation, and corrective measures in financial management. While the study was done in a non-government organisation, it is still relevant to the present study in view of its emphasis on effective financial management.

O Olatinsu, C Eke (2025)

The impact of IFMIS on the improvement of transparency and accountability in the Kenyan public sector was explored. It was found that IFMIS enhanced the accuracy of financial reporting, strengthened the monitoring process, and minimised any chances of financial management problems. On the contrary, the study pointed out implementation expenses and institutional resistance as key hindrances to the success of IFMIS. The study is relevant to the current study because of continued issues related to financial accountability in Zimbabwean public hospitals.

DA Attiogbe, EY Arhin. (2025)

Factors affecting financial accountability and transparency have been explored using the application of GIFMIS in the context of local governments in Ghana. The research has established that there were positive impacts on financial accountability and transparency by the availability of technology, organisational culture, government policies, and resources. However, the results indicated that negative influences on the effectiveness of the implementation of expenditure tracking systems were caused by user acceptability and training. As such, implementation of expenditure tracking systems requires more than technology; it requires that the organisations be prepared for implementation and build their human capacity. The results of the study may not be applicable to Zimbabwean public hospitals since the study was carried out in the Ghanaian context; however, both contexts face common challenges.

Simpson, Tetteh and Agyenim-Boateng (2020)

Simpson, Tetteh and Agyenim-Boateng (2020) explored socio-cultural factors affecting the implementation of IFMIS in Ghana's public sector. The study found that although international institutions viewed IFMIS as a technical solution for improving financial accountability, its implementation was negatively affected by organisational culture, resistance to change, and institutional behaviour within public organisations. The researchers argued that financial management systems cannot operate effectively without considering the human and cultural environment in which they are implemented. This study is relevant for the ongoing research

since public hospitals in Zimbabwe might also face challenges with resistance from employees who are more accustomed to manual financial systems. Because of this, the results indicate that expenditure tracking systems need not only technical support but also behavioural acceptance for them to effectively enhance accountability.

Kweyama (2026)

Kweyama (202) assessed how well IFMIS worked in some municipalities in KwaZulu-Natal, South Africa. The research showed that IFMIS is a very strong tool for enhancing financial accountability, transparency, and efficiency in the operations of public institutions. Even so, the study also pointed out that corruption, poor system integration, lack of sufficient technical skills, and limited institutional capacity are still the main issues. Besides, it was stressed that for IFMIS to work well it must be regularly checked, the workers trained, and management on board. The outcomes of the research are significant to the current study as public hospitals in Zimbabwe are also experiencing financial management issues such as lack of accountability, transparency, and low system implementation capability.

Muriithi and Wamiori (2020)

Muriithi and Wamiori (2020) investigated the effect of IFMIS on financial performance within county governments in Kenya. The study found that IFMIS positively influenced budgeting, expenditure control, financial reporting, and resource utilisation within public institutions. The researchers concluded that automated financial systems improve transparency and operational efficiency when properly implemented. The findings are relevant to the present study because public hospitals also require effective expenditure control systems to strengthen accountability and improve financial management practices

Lesego et al. (2024)

The authors Lesego et al. (2024) assessed the impact of procurement and supply chain management efforts which have been made possible by the funding received from the Global Fund in the country of Zimbabwe. It has been observed that an improvement in procurement procedures, improvements in infrastructure as well as increased monitoring of the supply chains has significantly improved the operational efficiency of the public healthcare facilities. Additionally, the application of enhanced methods of monitoring has enabled these

organisations to improve their order completion rates. Although Lesego et al. (2024) focused primarily on procurement and supply chains, the findings of their study will be helpful to this research because of the link between expenditure tracking and procurement.

Muwema and Phiri (2020)

Muwema and Phiri (2020) examined the influence of IFMIS on the process of procurement in the public sector of Zambia. Unlike most existing researches, it was concluded that IFMIS did not have any substantial effect on making procurement process more transparent, efficient, and preventing any possible leakage of financial resources. It was also found out that procurement operations were mostly conducted without using IFMIS and after that were put into the system. This approach led to duplicating efforts and low accountability. Another point made by the authors is that low accessibility of financial information by citizens makes it hard for them to control the situation and thus reduces overall transparency. The conclusions drawn from this study are relevant for my paper because they show that even presence of expenditure management systems can hardly bring positive results.

What is even more interesting is the study finds that merely making IFMIS officially adopted doesn't necessarily ensure transparency and accountability get better. Mainly in cases where manual processes still running alongside digital ones.

2.5 Conceptual framework

A conceptual framework illustrates the relationship between variables under investigation (Jabareen, 2009). In this study, ETMs constitute the independent variable, while financial accountability is the dependent variable. ETMs include IFMIS, internal audits, procurement controls, budget monitoring and audit trails. These mechanisms are expected to improve financial accountability through enhanced transparency, compliance with financial regulations, expenditure control and quality financial reporting. The framework therefore assumes that effective ETMs positively influence financial accountability at MCH.

Figure 1: Conceptual framework

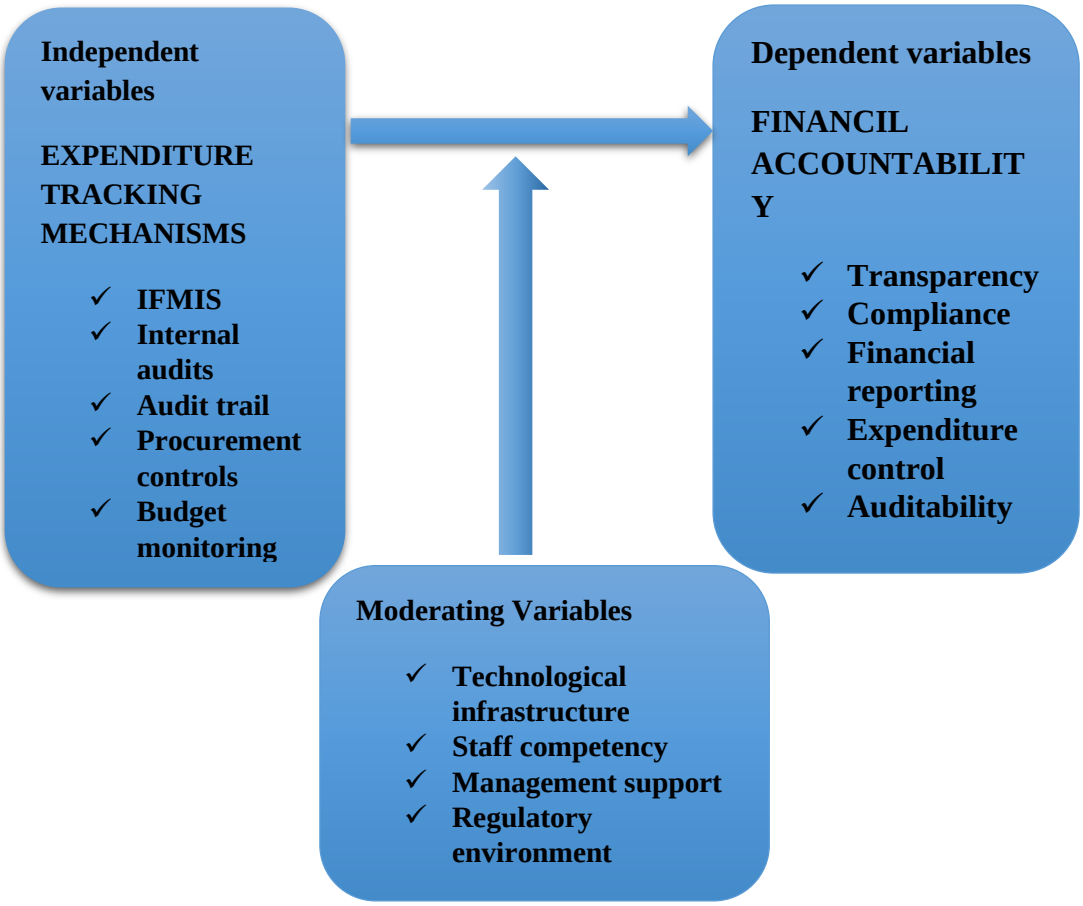


Figure 1: Conceptual framework

Source: Author

2.6 Gap analysis

The studies reviewed showed that ETMs do lead to better expenditure control, financial reporting and one-to-one accountability in the public sector institutions. However, quite a number of studies have, in general, concentrated on public sector organisations, hardly spotting public hospitals, Zimbabwe being a case. The currently available Zimbabwean literature has mostly explored the IFMIS implementation and PFM reforms without the specific focus on

ETMs and how they can affect financial accountability in public hospitals. As a result, there is a lack of empirical data on the ETMs that are being followed at MCH and their impact on financial accountability, which led to this study being necessary.

For example, Musiega et al. (2023) found that budget monitoring and internal audit systems improved accountability in Kenyan county health systems, while Sohrabi et al. (2021) found that even with decentralization, accountability mechanisms in some public hospitals remained weak. This shows that having ETMs in place does not always guarantee better accountability, which is part of the gap this study seeks to close.

2.7 CHAPTER SUMMARY

This chapter presents a thorough investigation of past works focusing on expenditure tracking mechanisms and financial accountability. The chapter initially outlines the key theories and concepts that form the basis of this research. It then reviews the empirical studies on ETMs, financial accountability, the linkage between ETMs and financial accountability, and ways to enhance the efficiency of expenditure tracking. It further highlights the deficiencies in published literature, Because of this supporting the rationale for the present research.

CHAPTER III

RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the approach section of the study aimed at assessing the impact of Expenditure Tracking Systems (ETSs) on financial accountability at Mpilo Central Hospital. It explains and supports the chosen research design, target population, sampling method,

research tools, data collection methods, and data analysis procedures used in the study. The chapter presents a detailed account of how research was done to maintain methodological correctness, transparency and reliability. All the methodological selections are in line with the research goals and are also directed by the literature surveyed in the previous chapter.

3.2 Research Design

This study used a qualitative case study research method. A qualitative approach was adopted for the study because it was aimed at achieving an in-depth understanding of the influence of ETMs on financial accountability at MCH. It was mainly about the experiences, perceptions, and views of the participants for expenditure control, financial reporting, internal auditing and accountability.

Yin (2018) suggests that a case study is the most suitable method for investigating a recent event together with its real-life context. MCH was selected as a case study because it is a public-sector financial management setting that uses the ETMs like IFMIS, internal audit, procurement and budget monitoring systems.

The qualitative case study design provided the opportunity for the research to get rich data from those who are directly responsible for expenditure management and financial oversight. Financial accountability is not mainly a function of accounting records and reports but also of the implementation and monitoring of financial controls within an organisation. That means, the design has opened the door to a better insight of the realities at work with expenditure tracking and accountability enough that these have been exposed.

Besides, the design has also facilitated evidence collection through multiple sources, namely semi-structured interviews and document analysis. This not only brought about increased reliability but, also trust in the findings due to the use of triangulation.

3.3 Subjects: Population and Sampling

3.3.1 Target Population

The target population was the staff who were directly involved in expenditure management, financial control, and accountability at MCH. These individuals were exposed to the expenditure ETMs and financial management practices of the hospital through their direct involvement. The target population was made up of senior management, finance team, department heads and procurement team.

3.3.2 Sampling Procedure

The study employed purposive sampling to select the individuals who took part in the research. The main reason for selecting this approach was that the study aimed to collect information exactly from those who have firsthand working knowledge and experience of the expenditure tracking methods and financial accountability practices of MCH.

Creswell and Creswell (2018) explain that through purposive sampling, researchers may deliberately choose persons who have substantial knowledge of the subject under investigation. That's why the study was limited to those members of staff whose financial management, expenditure monitoring, procurement oversight, and accountability process duties were the focus. Participants were selected from four key categories as shown in Table 1.

Table 1: Sampling Distribution by Stratum

STRATUM	**TARGET NUMBER**
Senior Management (CMO, Finance Director, Hospital Administrator)	3
Finance Team (Accountants, internal Auditor, and Clerks)	12
Clinical Department Heads (Matrons, Ward Heads)	6
Procurement Staff	4
Total	**25**

The chosen sample size of 25 participants was deemed sufficient for this qualitative research. Qualitative research aims at gathering comprehensive, detailed and the most informative data to meet the research objectives rather than statistical representation. This is in line with Creswell and Creswell's (2018) view that in purposive sampling, adequacy is judged by information richness rather than numerical size, and data collection continued until no substantially new themes emerged from participant responses, which was reached by the final interviews in each stratum.

The participants who were chosen for the study were those who held the major roles in expenditure tracking, budgeting control, procurement management, internal audit, financial reporting and accountability processes. They were capable of providing thorough insights relevant to the research goals. In addition, the selected sample guaranteed representation of all the major departments that are involved in financial management activities at the MCH. Because of this, the primary focus was on the quality, relevance, and depth of the information rather than the number of participants.

Even though the number of people involved in financial management at MCH is quite small, conducting a census would not have been the best approach for this research. Qualitative research aims to gather detailed information from individuals with relevant knowledge rather than collecting data from each member of the population. Not all hospital staff members are directly engaged in the financial accountability and expenditure tracking processes. Including people without the relevant responsibilities would just increase the amount of data without necessarily enhancing the quality of findings. Using purposive sampling gave the researcher the opportunity to focus on the finance procurement clinical management, and senior management individuals who were the most knowledgeable sources of information. This increased the relevance, depth, and credibility of the data gathered while at the same time the research remained consistent with the qualitative case study design.

3.4 Research Instruments

Data were collected using two primary research instruments, namely semi-structured interviews and document analysis. The use of multiple instruments enabled triangulation of findings and enhanced the credibility of the study.

3.4.1 Semi-Structured Interviews

Participants were selected from senior management, finance, procurement, and clinical teams to conduct semi-structured interviews. They were chosen as they are the ones who implement and are accountable for the financial decisions made.

An interview guide with open-ended questions was developed. The guide was helpful in maintaining a level of focus in the discussion but also allowed for probing questions and follow-ups. The following were key issues of the interview

Existing expenditure tracking mechanisms.

The perceived level of financial accountability.

The relationship between ETMs and financial accountability.

Strategies for improving ETMs and accountability.

Semi-structured interviews seemed good to get detailed explanations and real-life insights from the participants because they were based on the participants' experiences (Kothari, 2019). Interviews allowed for follow-up questions that a questionnaire would not allow,

though responses may still have been shaped by what participants felt comfortable telling a researcher.

3.4.2 Document Analysis Checklist

Document analysis was conducted to supplement interview data and to work as further proof of expenditure monitoring and financial accountability procedures.

The documents examined were including, Internal audit reports, procurement records, budget tracking reports, expenditure reports, financial statements, and IFMIS-generated reports and audit trails. To ensure the review process was consistent, a document analysis checklist was used. The key areas of expenditure monitoring practices, compliance with financial procedures, accountability measures, audit findings and financial control mechanisms were mainly targeted.

Apart from confirming data obtained through interviews, document analysis also served to strengthen the findings through triangulation. Document analysis provided evidence that did not depend on participant recall, though it was limited to what MCH had formally recorded and could not capture practices that were not documented.

3.4.3 Validity and Trustworthiness of Research Instruments

To enhance the content validity of the interview guide and the document analysis checklist, submission was done to the academic supervisors who specialise in accounting and public finance management. Based on their feedback, revision was done to the guide and the checklist to make them more understandable, pertinent, and more in line with the study objectives.

And, the trustworthiness of the research was improved by cross-checking the interview and documentary evidence. Using multiple sources of data not only increased the credibility but also the reliability of the results.

The study also followed the framework of Guba and Lincoln (1985) for trustworthiness. Credibility was achieved by cross-checking interview data with document analysis. Dependability was supported by keeping a clear record of how data was collected and coded. Confirmability was strengthened by basing interpretations on what participants said and what the documents showed, rather than on the researcher's own assumptions. Transferability was supported by giving a detailed description of the MCH context so that readers can judge whether the findings apply to other public hospitals.

3.4.4 Ethical Considerations

The ethical aspect of the study was a major concern. Before collecting data, approval was obtained from Bindura University of Science Education (BUSE) and MCH management to carry out the research.

The volunteers took part in the study and the researchers obtained their informed consents. The respondents were educated about the study's objective, confidentiality of information, and their right to withdraw at any time without giving any reasons.

Names were not written on the interview transcript and research report to keep the participants' SARS confidential, and so that no participants will be identified. Only codes were used to identify participants. All the info gathered was used only for academic purposes.

3.5 Data Collection Procedures

Data collection was conducted over a period of six weeks.

The following procedures were followed:

An introductory letter was obtained from BUSE and presented to MCH management.

Permission to conduct the study was obtained from the relevant authorities. Semi-structured interviews were conducted at times convenient to participants. Notes were taken and responses were recorded with participants' consent.

Relevant financial and administrative documents were accessed and reviewed using a document analysis checklist.

These procedures ensured systematic collection of reliable and relevant data.

3.6 Data Analysis Technique

The researchers used a qualitative way for analysing the data. The techniques used for gathering data were interviews and document reviews, and the analysis method was thematic analysis.

The research team chose thematic analysis as the best way to analyse the data because it helped them to discover commonalities and repetitions in patterns, ideas and experiences around the themes of expenditure tracking and financial accountability. Interview transcripts were analysed and compared the findings with the documents to check if the information agreed or disagreed. This method increased the believability and reliability of the results.

3.6.1 Thematic Analysis

Interview transcripts and field notes were analysed using the six-step thematic analysis framework proposed by Braun and Clarke (2019):

Familiarisation with the data through repeated reading of transcripts and notes.

Generation of initial codes from meaningful statements.

Identification of themes by grouping related codes.

Review of themes to ensure consistency with the data.

Definition and naming of themes.

Production of the final report through interpretation and presentation of findings.

The themes generated were aligned with the study objectives and formed the basis of the presentation and discussion of results.

3.6.2 DOCUMENT ANALYSIS

The document analysis consisted of reviewing the institutional records to ascertain if there were any records of expenditure monitoring, adherence to financial reporting procedures, supervising financial transactions, internal audits, and accountability practices.

The data from the documents was cross-verified with the information gathered from the interviews for enhancing the triangulation and producing a more comprehensive understanding of expenditure tracking and financial accountability at MCH.

3.7 Summary

This chapter focused on analysis approach, taking into consideration the methods used for gathering data, the population, and the instrumentation tools that were used. This chapter also covered the sample size based on sampling.

CHAPTER IV

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 Introduction

This chapter showcases, evaluates and debates the qualitative findings obtained from MCH. The data were acquired through key informant interviews and document reviews to measure the extent of adherence to financial procedures and determine the results of financial accountability. The team was made up of four groups which were, Finance Officers (P1), Procurement Officers (P2), Senior Managers (P3) and Heads of Clinical Departments (P4). Documentary sources included IFMIS reports, audit files, procurement monitoring reports and budget monitoring reports. Data were analysed using ATLAS.ti and findings are presented according to the four research objectives. A triangulation approach was adopted, with interview evidence corroborated by documentary records to enhance the credibility and trustworthiness of the findings. The results are discussed in relation to the theoretical framework and empirical literature reviewed in chapter Two.

4.1 Document Analysis (Secondary Data)

Before presenting interview findings, relevant documents were reviewed to establish what the records show independently. This provided a factual baseline against which participant responses could be verified. Document analysis is essential in case study research because it provides objective evidence that interviews alone may not captured (Yin, 2018).

4.1.1 Documents Reviewed

The following documents were accessed and analysed:

Table 2: Document checklist

Document Type	Source	Purpose of Review
IFMIS transaction logs	Finance Department	Verify expenditure recording and system usage
Monthly expenditure summary	Finance Department	Track spending patterns and budget
Internal audit reports	Audit Department	Identify control weaknesses and compliance gapes
Procurement records	Procurement Department	Verify approval procedures and documentations
Budget monitoring reports	Finance Department	Assess budget vs actual performance

IFMIS audit trail reports	IFMIS systems	Trace transaction history and how they are audited
Training records	Human Resources	Asses staff competency development
ICT infrastructure reports	ICT Department	Identify system limitations and downtime

4.1.2 Key Findings from Document Review

Per the ATLAS.ti Code Document table, document link triangulation was found in most of the codes. The primary outcomes of the document review can be seen in the table below.

Table 3: Code document table

#	Document Type	Source Dept.	Purpose of Review	Key Finding	Status
1	IFMIS Transaction Logs	Finance	Verify expenditure recording and system usage	Audit trails exists for all posted entries	Confirmed
2	Monthly Expenditure Summaries	Finance	Track spending patterns & budget performance	Budget shortfalls in three of four quarterly periods	Gap noted

3	Internal Audit Reports	Audit	Identify control weaknesses & compliance gaps	Delayed reconciliations and missing documents founds	Weakness
4	Procurement Records	Procurement	Verify approval procedures & documentation	POs and quotations, invoices, and GRVs on file	Confirmed
5	Budget Monitoring Reports	Finance	Assess budget vs actual performance	Reconciliation delays average 42 days	Gap Noted
6	IFMIS Audit Trail Reports	IFMIS System	Trace transaction history & auditability	91% of supplier payments have verifiable trail	Confirmed
7	Training Records	Human Resources	Assess staff competency and development	Only one refresher session in past year	Weakness
8	ICT Infrastructure Reports	IT Department	Identify system limitations & downtime	Average 12 hours/month downtime; poor connectivity	Weakness

Source: Mpilo Central Hospital Document Review, Field Data (2026)

4.1.3 Quantitative Evidence from Document Review

To strengthen the analysis, specific metrics were extracted from hospital internal audit records.

Table 4: Quantitative evidence

#	Metric	Finding	Direction	Implication
1	Digital Capture Rate	84% of core expenditures through IFMIS	Strength	Strong digital foundation in place
2	Audit Trail Coverage	91% of supplier payments verifiable	Strength	Strong transparency in payment of suppliers
3	Audit Query Reduction	38% decrease in important queries after full IFMIS use	Strength	Positive impact of digital system confirmed
4	Reconciliation Delay	42-day average delay in ledger reconciliation	Weakness	Significant control weakness and risk of error
5	Missing Documentation	28% of procurement vouchers lack support docs	Weakness	Compliance gap and audit exposure
6	Audit Rec. Implementation	Only 35% implemented within 90 days	Weakness	Enforcement weakness and repeat findings likely
7	Discrepancy Location	80% of mismatches in manual processes	Weakness	Manual systems are the critical weak link
8	System Downtime	12 hours/month average IFMIS downtime	Gap	ICT infrastructure gap undermines continuity

Source: Mpilo Central Hospital Internal Audit Reports and IFMIS System Logs

Debating whether a 42-day reconciliation delay is materiality? Think about it, such a delay does open up the avenue for frauds like teeming and lading. Besides, the lack of 28% of documents completely breaks the audit trail. However, the 38% decrease in audit queries clearly demonstrates that IFMIS is effective when fully utilised.

4.1.4 Interpretation of Document Analysis

There is documented evidence to show that expenditure tracking systems exist at MCH. The hospital has an active IFMIS which generates transaction logs, audit trails and expenditure summaries. Procurement documents are also available for review. Robust digital backbone with 84% digital capture rate and 91% audit trail coverage. The findings confirm E Shava (2025) who observed that public institutions are progressively embracing digital financial systems to improve compliance and accountability requirements.

Nevertheless, internal audit reports revealed significant gaps in implementation. There are systems in place but poorly implemented as evidenced by a delay of reconciliation for 42 days, 28% missing documents 35% audit recommendations implemented. (Sibanda, 2023). Reconciliation backlog of a month is a big control weakness and may lead to increased risk of errors in transactions and financial irregularities. Moreover, 80% of the existing discrepancies arise in manual processes, which simply demonstrates that parallel paper setups are the weakest link in the accountability chain. These gaps as well as the monthly ICT downtime and poor staff training prevent the system from effectively enforcing accountability.

These results indicate that the major problem at MCH is not the lack of expenditure tracking systems, but rather the failure of their implementation and enforcement. Even though the hospital has committed resources to systems that encourage accountability, the value of these systems is reduced due to inefficiencies in operations and a lack of compliance. Applying Institutional Theory, the findings reveal that even though expenditure tracking systems have been officially approved, they still need to be fully embedded in all the departments. Combining manual methods with IFMIS suggests that the organisational practices are still not

completely in line with the planned digital control environment. This result supports the view of earlier studies that just implementing financial management systems is not a successful operation only by technological adoption but also by behavioural and organisational change.

4.2 Analysis of Expenditure Tracking Mechanisms (Objective 1)

These are qualitative changes in ETMs at MCH that the respondents revealed. A review of the transcripts coded with ATLAS.ti suggests that the operations are working in a disjointed environment which is the complete opposite of an integrated system.

Responses from the participants clearly indicate that the hospital operates the hybrid control environment. For instance, Finance Officer (P1) shared, they mainly rely on the IFMIS to record and track expenditures. Still, a Procurement Officer revealed, "IFMIS is there but still, some departments rely on manual registers and paper documentation for their day-to-day tracking activities" (P2). Senior Manager (P3) and Clinical Department Head (P4) also agreed that internal audit, oversight committees, and manual departmental budgets are deeply relied upon. The digital IFMIS and manual vote books coexisting as found in this study normally lead to undercutting of automated budget controls and higher probability of duplication and accountability gaps, which is the issue raised by Muwema and Phiri (2020). This dual system operates to the detriment of financial controls by hospital staff, thereby creating the very problems of work duplication and accountability that Muwema and Phiri (2020) came across in the public sectors.

Table 5: ETMs Identified at Mpilo Central Hospital

Category	Specific ETM	ATLAS.ti Code	Participant Support	Status

Digital System	Integrated Financial Management Information System (IFMIS)	IFMIS-USE	P1, P2, P3	Active
Digital System	IFMIS Audit Trail Reports	AUD-TRAL	P1, P3	Active
Manual Control	Procurement Register	PRO-CTRL	P2	Active
Manual Control	Vote Book	BUD-MON	P2, P4	Active
Manual Control	Approval Procedures & Sign-off Chains	APP-PROC	P2, P3	Active
Oversight	Internal Audit Systems	INT-AUD	P3	Active
Oversight	Procurement Oversight Committees	MGT-OVER	P3	Active
Monitoring	Budget Monitoring Systems	BUD-MON	P3, P4	Active
Monitoring	Expenditure Review Meetings	EXP-REP	P3	Active

Source: Field Data (2026); ATLAS.ti Code Document Report (Gr=8–9 per code)

4.2.1 Monitoring and Measurement of Expenditures

Based on the results, it was revealed that at MCH, expenditure monitoring is still only partially done by humans manually despite the existence of IFMIS. A Senior Manager (P3) admitted

that although IFMIS being used for expenditure tracking, manual budget monitoring and expenditure review meetings are still necessary in finding, checking, and controlling operational costs. Same thing, the Clinical Department Head (P4) replied by sharing that very often departmental expenditure requests still go through paper budgets and manual approval forms. He added, "most of the expenditure requests start off with departmental budget forms before being processed by the system." These factors show that expenditure monitoring kind of is still a manual practice and only some departments are digitised.

Even though IFMIS offers a controlled platform for expenditure checking, manual processes are still in use in the day to day operations. This results in control being exercised a bit fragmented with information coming from both manual and electronic platforms. From this, the power of automated budget controls can be weakened and delays in processing as well as the reduction in the timeliness of expenditure information may occur. That is why, the persistent reliance on manual methods means that the implementation of a fully digital expenditure tracking system is still incomplete.

In line with this Simpson Tetteh and Agyenim-Boateng (2020) state that digital financial systems may face implementation challenges if the organisations are still strongly rooted in traditional manual practices. So, the changes in expenditure tracking brought by IFMIS will be somewhat limited unless manual processes are fully integrated with the digital system.

4.2.2 Document Analysis on Expenditure Tracking Mechanisms

Document analysis largely gave support to what was said during the interviews. IFMIS transaction logs indicated that the system is functional and generates records of expenditure together with audit trails. However, some internal audit reports indicate that certain departments are still keeping parallel paper records alongside the digital system. In other words, the full integration of expenditure tracking processes is still a work in progress.

Actually, Truth is manual records are still being used together with digital one's hints at the possibility that there is some unwillingness to fully embrace the digital processes. Due to this, perhaps the benefits of automated financial controls are being limited. The results here are in line with Shava E (2025) who showed that the major factors hindering the implementation of IFMIS in Zimbabwean public institutions are limited technical capacity and resistance to change.

Besides, this paper narrowly focuses on the public hospitals. That is to say, CR Deve (2020) who took the Zimbabwean public institutions overall, are somewhat off target when it comes to telling the public hospitals' operational and financial pressures.

Overall, the results suggest that MCH implements a hybrid expenditure tracking system made up of both digital and manual control mechanisms. On one side, IFMIS has improved the recording and tracking of expenditure. However, the ongoing use of manual registers, vote books, and approval systems still on paper hinders the realization of the full benefits of automating the processes. Institutional Theory in fact offers quite a logical explanation here as it argues that organisations may adopt formal systems mainly as a way of responding to external pressures while at the same time holding on to their operational practices which are long-established. Because of this, the functionality of ETMs depends not only on the availability of the system but also on the extent to which those systems have been fully integrated into the normal day-to-day organisational processes.

4.3 Perceived Level of Financial Accountability (Objective 2)

The second objective of the study was to find out how people at MCH perceived the level of financial accountability. Results show that generally, the respondents thought that financial accountability had been enhanced since the introduction of IFMIS. The respondents mentioned that through IFMIS, there has been better expenditure control, openness of financial operations,

and financial reporting. One of the finance officers said, "Financial transactions are much more traceable now than at any time before since most of the expenditures go through IFMIS" (P1). This is indicative of Really the system has not only increased the transparency of financial transactions but also improved the monitoring of expenditures.

Better traceability goes a long way to supporting accountability because it creates a reliable record of financial transactions that can be used to guide management oversight. These view are corroborated by a review of the documents which revealed that 84% of main expenditure are supported by IFMIS and 91% of supplier payments have a clear and auditable trail. The study findings are in line with Muriithi and Wamiori (2020) and Dusabimana and Kiptanui (2020) who found that automated financial systems lead to enhanced transparency, better quality of reporting, and tighter expenditure control in public institutions.

Table 6: Summary of Financial Accountability Findings with Supporting Metrics

Theme	Aspect	Finding	Participants	Metric / Evidence	Direction
IMPROVEMENTS	Structural Improvement	Accountability improved and reporting more structured	P1, P3, P4	84 percent of core expenditures via IFMIS	Positive
	Financial Transparency	Expenditures are now easier to trace	P1	91% of supplier payments digitally traceable	Positive

	Expenditure Justification	Departments now justify the spending clearly	P4	Justification forms required for all departmental requests	Positive
WEAKNESSES	Compliance Weakness	Documentation gaps still exist	P1	28% of procurement vouchers missing support docs	Negative
	Reconciliation Delay	Ledger reconciliation takes too long	P1, P3	42-day average reconciliation delay	Negative
	Audit Implementation	Recommendations not fully implemented	P1, P3	Only 35% implemented within 90 days	Negative
	Operational Pressure	Procedures affected by funding shortfalls	P2	Budget shortfalls in 3 of 4 quarterly reports	Negative

Source: Field Data and Mpilo Central Hospital Internal Audit Reports.

Only 35% of audit recommendations are implemented. That is a control environment failure. Policies exist, yet its enforcement is weak.

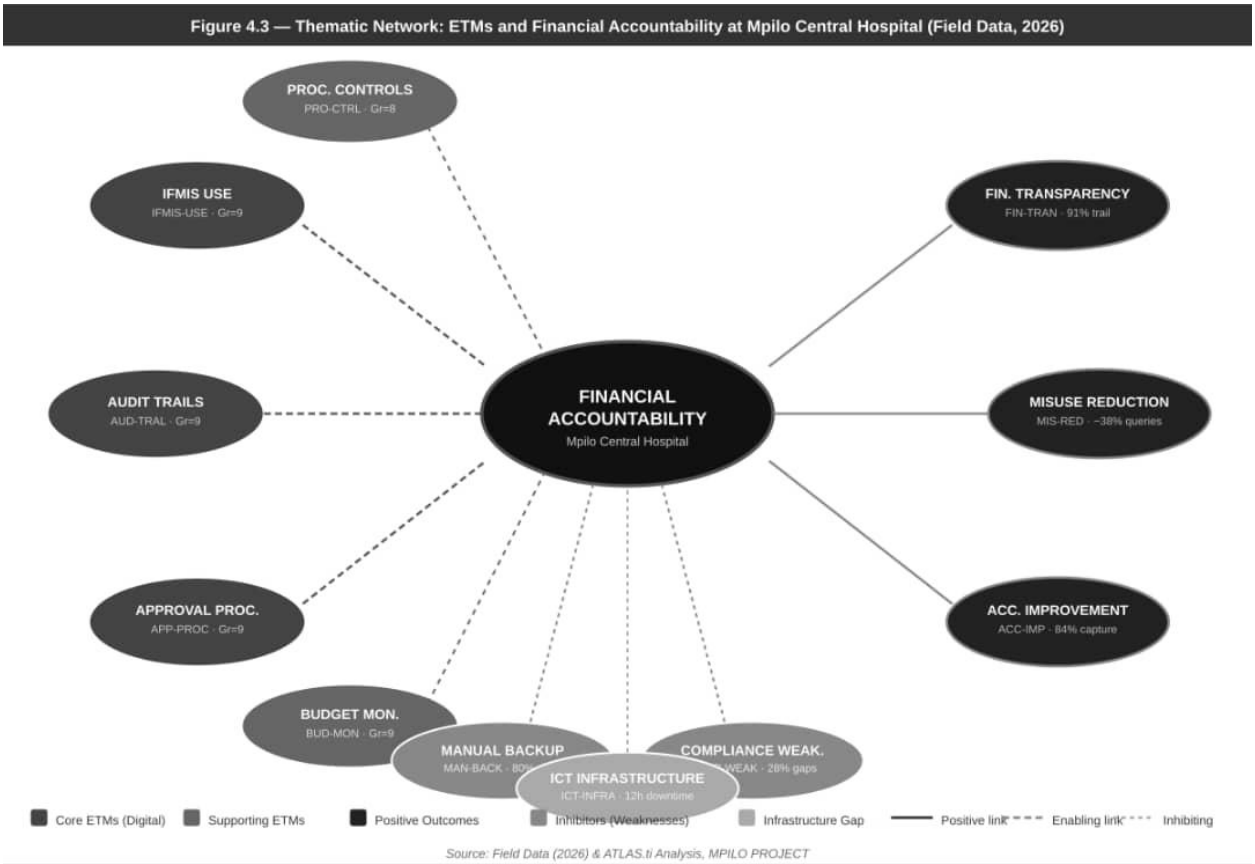
4.3.1 Weaknesses in Compliance and Documentation

Despite progress in various areas, the hospital's financial management system still has some major drawbacks. The participants raised the issues of documentation, reconciliation process, and audit implementation. Actually, the document review results showing an average of 42 days for reconciliations, 28 percent missing documentation, and 35 percent implementation of recommendations corroborated those issues. The accounting department faces problems with late reconciliations as they not only harm the integrity of the accounts but also increase the likelihood of errors not being detected. Also, the absence of necessary supporting documents adversely affects the integrity of the audit trail and makes it impossible to carry out compliance verification efficiently.

Also, low rates of implementation of audit suggestions point to lack of effective enforcement and follow-up. Such findings are consistent with the views of V Shah, N Aoudeh (2022), who argued that accountability is undone when there are inconsistencies between formal rules and actual practices. They resemble Kweyama's (2026) observation that accountability issues in public sector organisations are largely due to weak supervision and enforcement. Enhancing financial accountability by making transactions visible, enabling more frequent and accurate monitoring of expenditure, and rendering accounts auditable is very good. However, the problem of delayed reconciliations, missing documentation, and non-implementation of audit recommendations should also be taken into account.

As the Public Accountability Theory, producing reliable information for monitoring and reporting is one way that an institution can improve its accountability. Due to this, the findings indicate that while steps are being taken to increase accountability, at the same time, poor compliance and weak follow-up mechanisms largely limit the benefits of this process.

Figure 2: ***Thematic network for relationship between ETMs and Financial Accountability.***



In essence, the findings show that financial accountability at MCH has been improved through increased transaction transparency and expenditure tracking. Though, unresolved problems of untimely reconciliations, misplaced documents, and disregard of audit recommendations stand in the way of a more efficient accountability system. That's why, it is implied that despite increased the level of accountability has been raised, significant control deficiencies remain unnoticed.

4.4 Relationship Between Expenditure Tracking Mechanisms and Financial Accountability (Objective 3)

The aim of the third research was to establish if there was a strong relationship between expenditure tracking processes and the financial accountability at MCH. It seems there is a direct positive relationship between expenditure tracking processes and financial accountability. A Finance Officer stated that "Our work is now more transparent, and we have

improved our control over expenditures, thanks to the tracking systems" (P1). In other words, the expenditure tracking system has been instrumental in transaction visibility and monitoring and financial management.

The document review show that only 91% of the payments to suppliers can be verified while 84% of the expenditures were made through the IFMIS. This shows transaction visibility through expenditure monitoring and control leads to the enhancement of financial accountability. The findings support the assertion made by DA Attiogbe, EY Arhin. (2025) that an expenditure tracking system encourages both transparency and financial accountability.

This finding is however not the same everywhere. Muwema and Phiri (2020), in a study on IFMIS in Zambia's public procurement system, found that having an expenditure tracking system in place did not on its own improve transparency or reduce financial leakage, because manual processes were still being used alongside the digital system. A similar pattern is seen at MCH. Even though 84% of expenditures are captured digitally, 80% of the discrepancies found come from the manual part of the process. This suggests that, as in the Zambian case, the accountability gains from ETMs at MCH are being reduced by incomplete digital adoption, and not by the technology itself.

Table 7: Summary of Relationship Between ETMs and Accountability

Theme	Aspect	Finding	ATLAS.ti Code	Participants	Metric / Evidence
THEME 1: TRANSPARENCY	Transparency Improvement	ETMs improved financial transparency significantly	FIN-TRAN	P1, P2, P3	91% of supplier payments verifiable
	Monitoring Enhancement	ETMs strengthened	PROC-MON	P2, P3	84% of transactions

		procurement monitoring			fully digitised
	Management Oversight	Better oversight of expenditures achieved	MGT-OVER	P3	Monthly expenditure review meetings now held
THEME 2: MISUSE RISK	Reduction in Misuse	Unauthorised expenditure has reduced	MIS-RED	P1	38% drop in major audit queries post-IFMIS
	Residual Risk	Loopholes persist where manual systems are used	SYS-RISK	P1, P3	80% of discrepancies in manual processes
	System Limitations	No system completely eliminates misuse	MAN-BACK	P3	Manual backups still maintained in some departments

Source: Field Data (2026) & ATLAS.ti Code Document Report, MPILO PROJECT (2026).

The implementation of IFMIS reduced audit concerns significantly by 38 %. However, 80 % of the mistakes being made today originate from manual documentation. It shows that there is no single point of reference for accounting data in the hospital.

4.4.1 Theme 1: Increased Transparency and Oversight

The findings indicate that ETMs have improved transparency and oversight at MCH. The documentary evidence revealed that 91% of supplier payments were supported by audit trails, implying that spending transactions are not only becoming more visible but also easier to verify. Such a high rate of transaction traceability promotes transparency by making it possible for management and auditors to track the entire payment process from start to finish. However, providing audit trails also supports an internal control system by allowing better supervision through monitoring and by limiting the chances of unauthorised transactions being hidden.

In reality most supplier payments can be traced through the system indicates that expenditure tracking tools are positively impacting financial accountability at the hospital. Even so, transparency should not be measured only by the presence of audit trails but also by how regularly they are employed in all departments. This result is in line with DA Attiogbe, EY Arhin. (2025) who established that expenditure tracking systems enhance transparency and accountability by making it possible to monitor and control expenditure more closely. While their research highlights the potential of expenditure tracking systems in promoting accountability, it was done in Ghana, and Because of this it may not adequately capture the institutional and economic conditions existing in Zimbabwean public hospitals. Yet, the similarities between the two findings indicate that expenditure tracking tools can help in enhancing financial regulation in public health facilities to some extent.

4.4.2 Theme 2: Reduction of Financial Mismanagement and Residual Risks

Participants reported that the spending tracking mechanisms have helped reduce unauthorised expenditures at MCH and have intensified financial control there. Yet, the risk of oversights has not been entirely eliminated as manual procedures are still being followed plus the computerised system. Records review revealed that 80% of the cases of financial discrepancies

are traceable to manual processes although, major audit queries were reduced by 38% after the introduction of IFMIS.

The researcher remarked that the data implies that even if ETMs have contributed in bettering accountability, their potential is still limited due to the reliance on manual procedures. When it comes to accounting, dual systems can be a source of control weaknesses and the existence of different financial records. This finding is in line with the study of Kweyama (2026), who recognised inadequate system integration as a main obstacle to the effectiveness of financial management systems in public sector institutions.

4.4.3 Document Analysis on the Relationship between ETMs and Accountability

The document analysis revealed that digital tracking expenditure greatly supported strengthening accountability at MCH. Audit queries dropped upon the IFMIS system installation. This demonstrates the value of digital monitoring system in this process. However, the fact that there still exceptions in the manually processed transaction partially justifies that the limitations of digital monitoring for accountability enhancement due to incomplete system integration. This is along the lines of M Nguyen (2020).

The strong positive connection between expenditure tracking methods and financial accountability implies that upgrading expenditure monitoring directly results in accountability improvements. Enhanced transparency, increased control and less audit questions are some of the signs that expenditure monitoring methods make a difference in getting excellent financial management through responsible behaviour. Though, inconsistency in the manual system still indicates that the progress in accountability that has been made with great effort can be very easily lost in the absence of system integration. These results accord with Public Accountability theory, which emphasises the fundamental role of trusted information systems in raising transparency, answerability and organisational control.

4.5 Strategies for Improving Expenditure Tracking Mechanisms and Financial Accountability (Objective 4)

The 4th goal intended to discover ways through which expenditure tracking systems and financial accountability at MCH could be improved. To that end, Clearly the participants have pointed out that advancements in technology, development of staff, and better compliance are the three main ways of getting out of the problems which were the subject of the previous objectives. "Hospital's must seriously consider the upgrading of their ICT facilities and the full computerization of the manual processes for the approval of expenditures should be their goal, " says a Finance Officer (P1).

This shows that accountability problems are not due to the lack of accounting tools but stem from infrastructural constraints. Talking about accounting, improving expenditure tracking needs both having suitable systems and using the systems properly. There are clearly two main aspects requiring attention from what I just said discussion.

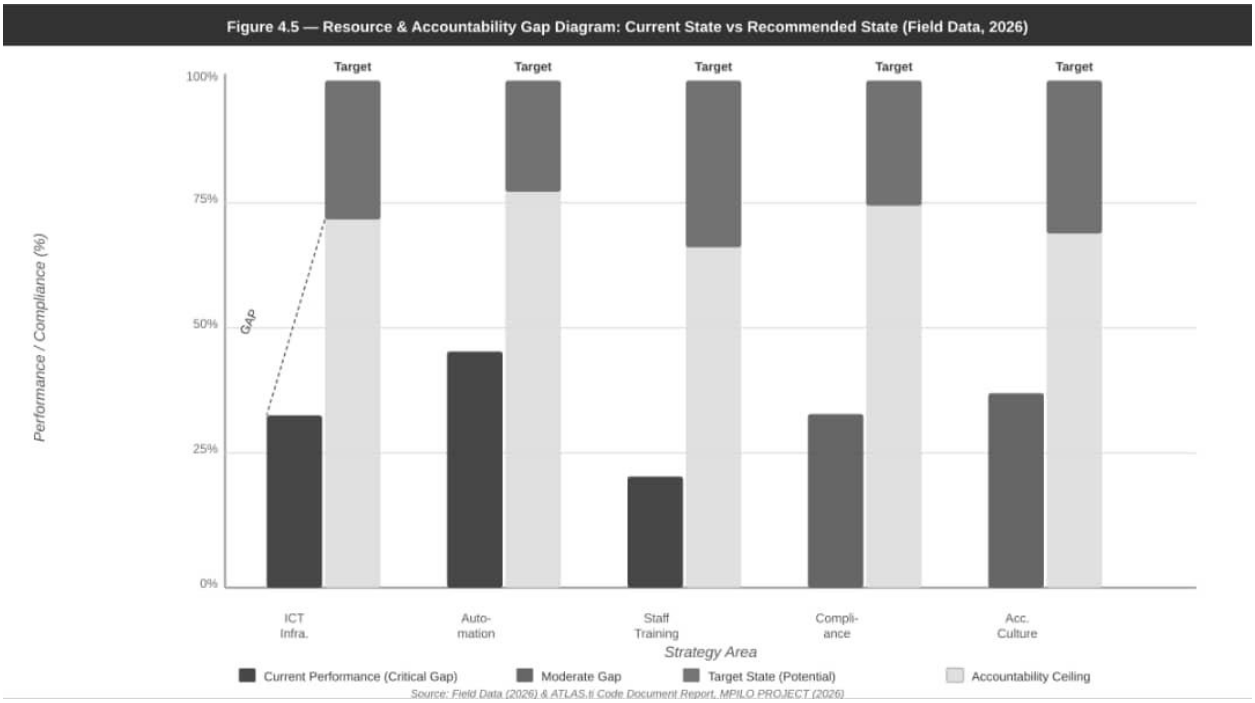
Table 8: Summary of Strategies for Improvement

Strategy Area	Finding / Recommendation	ATLAS.ti Code	Participants	Metric / Evidence	Priority
ICT Infrastructure	Improve ICT infrastructure and network capacity	ICT-INFRA	P1, P2, P3	12 hrs/month documented downtime	High
Automation	Automate approval	AUTO-PROC	P2, P3	Manual approvals still	High

	processes end-to-end			used in some departments	
Staff Training	Provide regular IFMIS refresher training	STF-TRAIN	P1, P2, P3, P4	Only 1 session in past 24 months	High
Compliance Enforcement	Strengthen compliance monitoring & follow-up	MGT-ENFOR	P2, P3	Only 35% of audit recommendations implemented	Medium
Accountability Culture	Promote a culture of accountability organisation-wide	CULT-ACC	P3, P4	Staff cite weak enforcement as primary barrier	Medium
Resource Allocation	Address funding shortages affecting compliance	RES-STRAT	P1, P2, P3	Budget shortfalls in 3 of 4 quarterly reports	Medium

Source: Field Data (2026); ATLAS.ti Codes — Gr=8–9.

Figure 3: ***Resource & Accountability Gap Diagram: Strategies for Improvement***



4.5.1 Theme 1: Need for Improved ICT Infrastructure and Automation.

The results highlight the significance of enhanced ICT infrastructure and automation as key components in enhancing expenditure tracking. The participants argued that system downtime, weak connectivity, and the reliance on manual activities negatively affect the efficiency of IFMIS. Documentation analysis revealed that there are on average 12 hours of system downtime per month.

In terms of information systems, improved ICT infrastructure would enhance system reliability, decrease reliance on manual intervention, and improve expenditure tracking. These results are in agreement with findings by Simpson, Tetteh and Agyenim-Boateng (2020) who noted that technological constraints limit the efficiency of PFM systems.

4.5.2 Theme 2: Importance of Staff Training and Stronger Enforcement

Another important observation noted by participants was the need for frequent training of the staff members as well as stringent enforcement. The results imply that accountability measures will be ineffective where staff members do not possess the technical competencies required and when audit recommendations are not enforced. According to documents analyzed, only one refresher training exercise had been undertaken in the past 24 months, while 35% of the audit recommendations had been enforced on time.

In terms of governance, technology cannot improve accountability without the proper staff competency and supervision by management. These results support the assertion made by Simpson, Tetteh and Agyenim-Boateng (2020) that capacity development and enforcement are essential elements of any system aimed at achieving accountability. This finding should, however, be read with some caution. Sibanda (2026), in a related study on electronic financial management systems in Zimbabwe, found that improvements in system effectiveness depended not only on staff training but also on donor technical support and organisational commitment, and that training on its own did not guarantee better outcomes. This matches what was observed at MCH, where ICT investment has taken place without a matching rise in staff training uptake, suggesting that infrastructure and training need to be strengthened together rather than treated as separate fixes.

4.5.3 Document Analysis on Strategies for Improvement

The findings from document review confirmed the suggestion made by the participants. ICT reports depicted that network connectivity was poor, so infrastructure development and automation were the must apart from that IT connectivity was evident from the records and there was hardly any retraining on IFMIS. Besides, compliance to the audit recommendations was also minimal. This reveals that the hospital facilities, staff training, and compliance aspects need significant improvement to ensure expenditure tracking betterment.

Audit evidence, the existing issues are not a lack of financial controls but bad operations. They proposed remedial actions show that merely running technology cannot bring about sustainable accountability. The participants kept on emphasising on capacity building of the staff through

training, strictly enforcement of compliance and development of the infrastructure. Stewardship Theory accounts for these findings as it is centered on the role of employee skills, their sense of purpose, and behaviour in a responsible manner for achieving organisational objectives. So, the findings show that there is a need for improvement of technology and also improvement in organisational culture that encourages accountability for enhanced expenditure tracking systems.

Summary

The findings showed that expenditure tracking methods increased transparency and monitoring. However, manual operations, lack of compliance, delays in reconciliations, absence of training, and ICT limitations were still some of the factors that impeded their effectiveness.

CHAPTER V

SUMMARY, CONCLUSION, AND RECOMMENDATION

5.0 Introduction

This chapter gives a short summary of the whole study by presenting the main conclusion drawn from the findings in chapter four. Finally, it offers practical recommendations to improve expenditure tracking and financial accountability at Mpilo Central Hospital. The chapter is presented following the four research objectives.

5.1 Summary of the Study

This study examined how ETMs affects financial accountability at MCH and it was guided by the four objectives. The first was to identify the tracking mechanisms in use. The second was to assess the perceived level of financial accountability, while the third was to determine the relationship between financial accountability and the tracking systems. The final objective was to propose strategies for improvement.

A descriptive case study design was used. Data came from semi structured interviews with four groups of participants: Finance officers (Accountants and Clerks), Procurement officers, senior managers, and clinical heads. Document analysis of IFMIS, reports, audit files, procurement records, and budget monitoring reports was also conducted. Data were analysed using thematic analysis with ATLAS.ti.

5.2 Summary of Findings

This investigation highlights several expenditure tracking tools adopted by Mpilo Central Hospital. These expenditure tracking tools include IFMIS, procurement vouchers, internal audit systems, and expenditure review meetings.

It is reported that structural financial accountability has been achieved. The electronic capture ratio is recorded as 84%, while only 91% of the suppliers' payments can be supported by an auditable trail. Nevertheless, the weaknesses have also been pointed out. As identified in the findings, there is a delay of 42 days in the reconciliation of the ledgers. The audit trail for 28% of the procurement vouchers is not available. The relationship between ETMs and financial accountability was found to be positive but incomplete. Digital systems have reduced unauthorised expenditure by 38 percent. However, 80% of current discrepancies occur in manual back up process that run alongside IFMIS.

Among the strategies proposed by the participants that can improve the process includes ICT improvements, automation of the approval process, use of advanced accounting information system (AIS), training of staff regularly, increased compliance monitoring, creation of a culture of accountability. All these strategies will help to plug the holes.

5.3 Conclusions

Four conclusions have been drawn from this study based on the results and findings of this research work. First, there are indeed ways to monitor expenses in MCH that are working. IFMIS works well and is able to produce audit trails. However, the use of manual systems hinders its effectiveness.

Secondly, financial accountability has improved but still remains significantly lacking. There is increased transparency, and expenditures are easy to trace. However, there are still problems of delays in reconciliation and lack of documentation that undermine the chain of accountability.

Controls can be effective only if duties are segregated and there are regular reconciliations. Manual backups allow one to avoid controls. As long as the practice of manual backups continues, there will be high instances of variations. Technology is not the solution to accountability when not implemented correctly.

Conclusion four and final, there are no policy failures leading to the identified gaps in the system. The reasons for the current problems are lack of enforcement, ineffective training, and poor ICTs and AIS.

The 42-day delay in reconciliation and 28% missing documentation will definitely earn the organisation an auditor-general’s qualified opinion.

5.4 Recommendations

Based on the findings and conclusion, the following recommendations are made.

For the Management of MCH.

The hospital should phase out parallel manual record system. All the departments at the hospital should use IFMIS exclusively. This will eliminate 80% of discrepancies currently found in the manual process.

Management should enforce the 90-day audit recommendation implementation window. A tracking system for audit follow ups should be established with clear penalties for non-compliance to achieve more accountability.

For the Finance Department.

Reconcile IFMIS and departmental vote books daily.

Send a monthly variance report to management. Explain any difference greater than 5%.

Number payment vouchers sequentially. Check for missing numbers weekly.

Clear all suspense account items within 7 days.

For the Ministry of Health and Child Care

A budget for ICT infrastructure should be provided for all the central hospitals by the ministry. It is completely unacceptable that there is a system downtime for 12 hours per month. Provision of reliable internet and power backups is important.

To the Ministry of Finance and Economic Development

IPSAS cash basis accounting for all the central hospitals must be adopted. Delays in the reconciliation process, outstanding payables to suppliers must be explained in footnotes.

For Hospital Staff Training

Regular refresher training on IFMIS must be conducted every six months, not once every two years. New staff should receive mandatory system orientation before handling financial transactions.

For Future Research Future research should look into reasons for poor implementation of audit recommendations despite the existence of policies. Research conducted in different central hospitals will help identify if these problems are limited to MCH alone or are widespread in other public hospitals of Zimbabwe.

5.5 Chapter Summary

The current chapter has provided an overview of the study, outlined the findings with respect to the four research objectives and provided useful recommendations. In essence, it has clearly indicated that there are procedures in place, but what needs improvement is the enforcement of these procedures through training and infrastructure development.

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APPENDIX 1

SEMI-STRUCTURED INTERVIEW GUIDE

This interview guide is administered by registration number B224858, a final year Bachelor of Accountancy Honours student at Bindura University of Science Education. The objective of this study is to assess the impact of ETMs on financial accountability at MCH. All responses will be kept strictly confidential and used solely for academic purposes.

Thank you for agreeing to participate in this interview. This study explores expenditure tracking mechanisms and financial accountability at Mpilo Central Hospital. Your participation is voluntary, your responses will be kept confidential, and you may decline to answer any question or withdraw at any time without consequence. With your permission, I would like to take notes / record this conversation for accuracy. Do you have any questions before we begin?

Section A: Expenditure Tracking Mechanisms (Objective 1)

1. What expenditure tracking mechanisms are currently used at Mpilo Central Hospital?

   Probe / follow-up: _____

2. How effective are these systems in monitoring expenditure?

   Probe / follow-up: _____

3. Which departments rely most on these mechanisms?

   Probe / follow-up: _____

Section B: Financial Accountability (Objective 2)

4. How would you describe the level of financial accountability within the hospital?

   Probe / follow-up: _____

5. Has accountability improved since the implementation of ETMs? Explain.

   Probe / follow-up: _____

Section C: Relationship Between ETMs and Accountability (Objective 3)

6. In what ways have ETMs influenced accountability practices?

   Probe / follow-up: _____

7. Have ETMs reduced financial mismanagement or leakages?

   Probe / follow-up: _____

8. What challenges affect the effectiveness of ETMs?

   Probe / follow-up: _____

Section D: Recommendations (Objective 4)

9. What improvements would you recommend for the current ETMs?

   Probe / follow-up: _____

10. How can the hospital strengthen financial accountability further?

    Probe / follow-up: _____

11. What policies or practices should be improved?

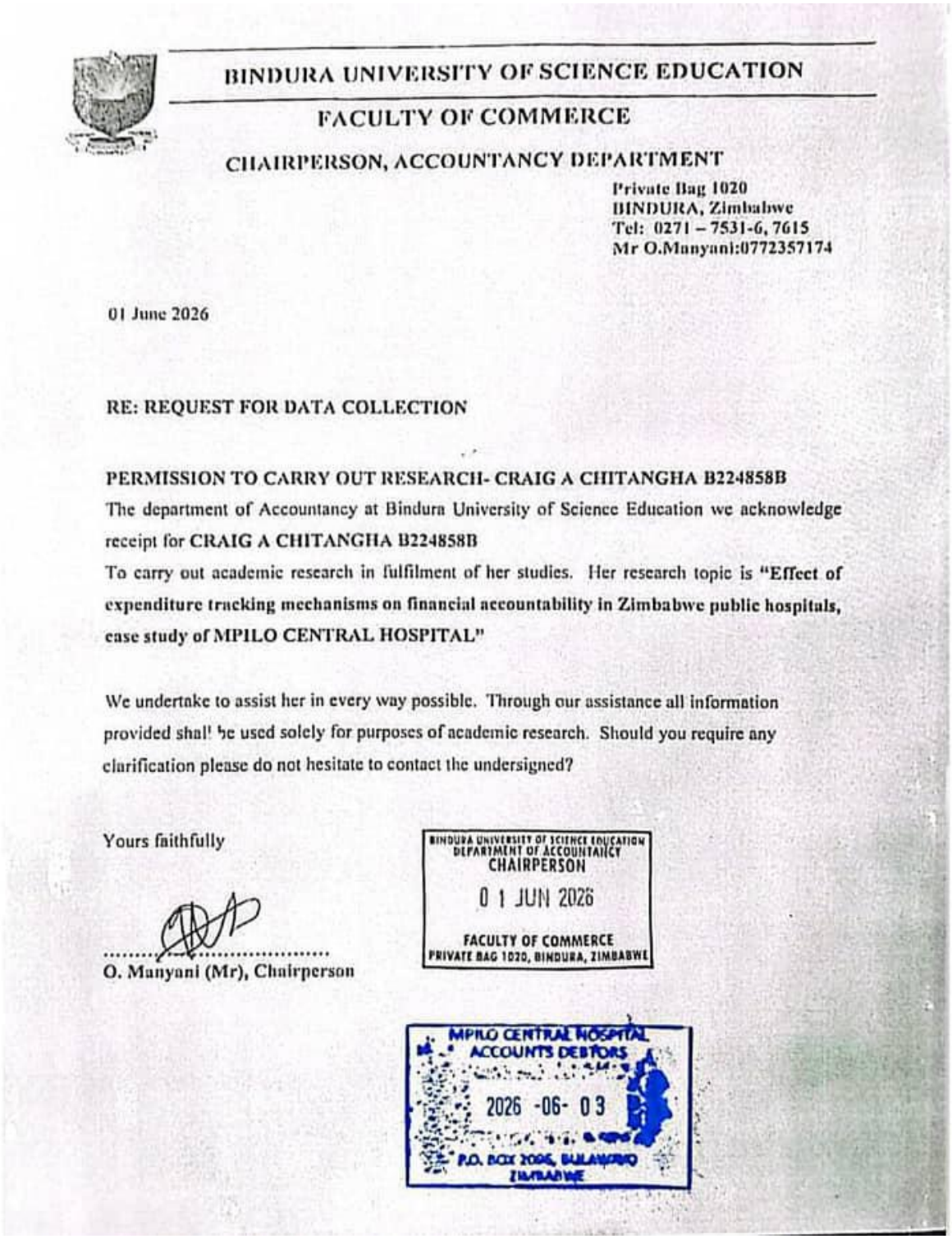
    Probe / follow-up: _____

Closing

Thank you for your time and your candid responses. Is there anything else you would like to add regarding expenditure tracking or financial accountability at the hospital? Your contribution is greatly appreciated and will help inform meaningful recommendations.

APPENDIX 2:

RESEARCH APPROVAL LETTER



BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

CHAIRPERSON, ACCOUNTANCY DEPARTMENT

Private Bag 1020
BINDURA, Zimbabwe
Tel: 0271 – 7531-6, 7615
Mr O.Manyani:0772357174

01 June 2026

RE: REQUEST FOR DATA COLLECTION

PERMISSION TO CARRY OUT RESEARCH- CRAIG A CHITANGHA B224858B

The department of Accountancy at Bindura University of Science Education we acknowledge receipt for **CRAIG A CHITANGHA B224858B**

To carry out academic research in fulfilment of her studies. Her research topic is **"Effect of expenditure tracking mechanisms on financial accountability in Zimbabwe public hospitals, case study of MPILO CENTRAL HOSPITAL"**

We undertake to assist her in every way possible. Through our assistance all information provided shall be used solely for purposes of academic research. Should you require any clarification please do not hesitate to contact the undersigned?

Yours faithfully

BINDURA UNIVERSITY OF SCIENCE EDUCATION
DEPARTMENT OF ACCOUNTANCY
CHAIRPERSON
01 JUN 2026
FACULTY OF COMMERCE
PRIVATE BAG 1020, BINDURA, ZIMBABWE

.....
O. Manyani (Mr), Chairperson

MPILO CENTRAL HOSPITAL
ACCOUNTS DEBTORS
2026 -06- 03
P.O. BOX 2006, BULAWAYO
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