

Relationship Between Market Orientation And Business Performance Of Barclays Bank

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Abstract

Budget allocation plays a critical role in determining the quality and efficiency of healthcare service delivery in public hospitals. This study examined the relationship between budget allocation and healthcare service performance at Mulago National Referral Hospital in Central Division, Kampala, Uganda. The study employed a cross-sectional research design with both quantitative and qualitative approaches. A sample of 254 respondents comprising hospital administrators, medical staff, and finance officers was selected using stratified random sampling. Data were collected through structured questionnaires and document review of budget reports from 2020-2023. Statistical analysis included Pearson correlation and regression analysis using SPSS version 25. The study revealed a strong positive correlation ($r = 0.756$, $p < 0.01$) between budget allocation and healthcare service performance at Mulago Hospital. Budget allocation for medical supplies showed the strongest relationship with patient care quality ($r = 0.823$, $p < 0.01$). Infrastructure development funding correlated significantly with service efficiency ($r = 0.691$, $p < 0.01$). Staff welfare allocations demonstrated a moderate positive correlation with employee productivity ($r = 0.634$, $p < 0.05$). Budget adequacy was rated at 43.7%, indicating substantial funding gaps. The regression model explained 68.4% of the variance in healthcare performance ($R^2 = 0.684$). Budget allocation significantly influenced healthcare service performance at Mulago Hospital. Adequate funding for medical supplies, infrastructure, and staff welfare directly enhanced service delivery quality, patient satisfaction, and operational efficiency. However, persistent budget constraints hindered optimal performance. The Ministry of Health should increase budgetary allocations to Mulago Hospital by at least 35% to address critical funding gaps. Hospital management should prioritize transparent budget utilization and strengthen monitoring mechanisms. Investment in staff training and infrastructure modernization should be prioritized to improve service delivery outcomes.

Keywords: Budget allocation, healthcare performance, service delivery, Mulago Hospital, public health financing

1.0 Background of the Study

Healthcare service delivery in developing countries remained fundamentally dependent on adequate financial resource allocation and efficient budget utilization (Christopher et al., 2022). In Uganda, the healthcare sector faced persistent challenges related to insufficient funding, inequitable resource distribution, and suboptimal budget performance (Julius, 2024). Mulago National Referral Hospital, established in 1913 and located in Central Division, Kampala, served as Uganda's largest public healthcare facility and the principal teaching hospital for Makerere University College of Health Sciences (Promise et al., 2024). The hospital provided specialized medical services to approximately

1.5 million patients annually, serving both as a national referral center and a primary healthcare provider for Kampala's urban population (Wegulo et al., 2023).

The relationship between budget allocation and healthcare performance had been extensively documented in global health literature, with numerous studies demonstrating that adequate financing directly influenced service quality, patient outcomes, and institutional efficiency (Sarah & Audrey, 2024). In the Ugandan context, healthcare financing remained predominantly government-funded, supplemented by donor contributions and out-of-pocket payments. The national health budget allocation had historically fluctuated between 7% and 9% of the total government expenditure, falling significantly short of the Abuja Declaration's target of 15% (Alex & Julius, 2024). This chronic underfunding created cascading effects on service delivery capacity, medical supply availability, infrastructure maintenance, and human resource retention (Nicholas & Nancy, 2024).

Mulago Hospital's budget allocation structure encompassed multiple categories including personnel emoluments, medical supplies and pharmaceuticals, infrastructure development, equipment procurement, utility services, and administrative operations (Ntirandekura & Christopher, 2022). The hospital received its primary funding through the Ministry of Health's annual budgetary allocations, with additional support from development partners and internally generated revenues through specialized services (Julius et al., 2024). However, the adequacy and distribution of these resources had been subjects of continuous debate among healthcare administrators, policymakers, and development practitioners (Edgar & Moses, 2023).

Healthcare performance measurement at tertiary facilities like Mulago Hospital involved multidimensional indicators including patient satisfaction scores, average length of hospital stay, bed occupancy rates, mortality and morbidity statistics, service accessibility, staff productivity, and quality of clinical outcomes (Isaac et al., 2023). These performance metrics were intrinsically linked to resource availability, as inadequate funding compromised the hospital's capacity to maintain international care standards, attract and retain qualified medical personnel, and invest in modern medical technologies (Innocent et al., 2023).

Previous research on healthcare financing in Uganda had highlighted significant correlations between budget adequacy and service delivery outcomes (Akankwasa et al., 2022). Studies conducted at regional referral hospitals demonstrated that facilities with higher per-capita allocations consistently outperformed their underfunded counterparts across multiple quality indicators. However, limited empirical evidence existed specifically examining this relationship at Mulago Hospital, despite its strategic importance in Uganda's healthcare system (Julius, 2024). Understanding how budget allocation patterns influenced performance outcomes at this flagship institution was essential for informing evidence-based policy decisions and optimizing resource distribution strategies within Uganda's constrained fiscal environment (Sophie & Crispus, 2024).

2.0 Problem Statement

Despite Mulago Hospital's critical role in Uganda's healthcare system, persistent concerns existed regarding the adequacy and effectiveness of its budget allocation in supporting optimal service delivery (Annet et al., 2023). The

hospital experienced recurring challenges including frequent medical supply stockouts, deteriorating infrastructure, extended patient waiting times, and staff motivation issues. These operational difficulties raised fundamental questions about whether existing budget allocations were sufficient to meet the institution's service delivery mandate (Ntirandekura & Christopher, 2022).

Preliminary observations indicated that budget constraints directly impacted key performance areas, with patients experiencing delayed treatment, inadequate diagnostic services, and compromised care quality (Christopher & Shamirah, 2025). Healthcare workers reported insufficient resources for providing standard care, while management struggled to balance competing priorities within limited financial envelopes (Gracious, 2023). Although anecdotal evidence suggested a relationship between funding levels and service performance, systematic empirical investigation of this relationship at Mulago Hospital remained absent from existing literature (Ramadhan et al., 2023).

This knowledge gap prevented evidence-based advocacy for increased allocations and hindered strategic resource optimization (Lydia et al., 2023). Without clear understanding of how budget allocation influenced specific performance dimensions, policymakers lacked the empirical foundation for justifying increased healthcare investments or redesigning allocation frameworks to maximize service delivery outcomes.

3.0 Objective

To assess the relationship between budget allocation and the performance of healthcare services at Mulago Hospital, Central Division, Kampala, Uganda.

4.0 Methodology

4.1 Research Design

This study employed a cross-sectional research design combining quantitative and qualitative methodologies to examine the relationship between budget allocation and healthcare service performance (Nafiu, 2012). The cross-sectional approach was appropriate as it enabled simultaneous assessment of both variables within a defined timeframe, facilitating correlation analysis while maintaining cost-effectiveness and time efficiency.

4.2 Study Population and Sampling

The target population comprised 856 individuals including hospital administrators, medical officers, nursing staff, finance department personnel, and departmental heads at Mulago Hospital. Using Krejcie and Morgan's sample size determination table, a representative sample of 254 respondents was calculated at 95% confidence level with a 5% margin of error (Olanrewaju et al., 2021). Stratified random sampling technique was employed to ensure proportional representation across different staff categories: 45 administrators and finance officers, 98 medical officers and specialists, 86 nurses and clinical staff, and 25 departmental heads.

4.3 Data Collection Methods

Primary data were collected through structured self-administered questionnaires containing both closed and open-ended questions (Kazaara & Julius, 2025). The questionnaire comprised four sections: demographic characteristics, budget allocation patterns, healthcare service performance indicators, and perceived relationships between funding

and outcomes. Each section utilized five-point Likert scales to measure respondent perceptions and experiences. Secondary data were obtained through document review of hospital budget reports, financial statements, performance reports, and Ministry of Health allocation records covering fiscal years 2020/21 to 2022/23.

4.4 Data Collection Instruments

The research instrument was a validated questionnaire with reliability coefficient (Cronbach's alpha) of 0.847, indicating high internal consistency. The questionnaire was pre-tested among 25 staff members at Kiruddu National Referral Hospital to identify ambiguities and ensure content validity. Expert review by healthcare management professionals and academic supervisors established construct validity (David et al., 2023).

4.5 Data Analysis

Quantitative data were coded, cleaned, and analyzed using Statistical Package for Social Sciences (SPSS) version 25 (Nelson et al., 2022). Descriptive statistics including frequencies, percentages, means, and standard deviations were computed to characterize budget allocation patterns and performance levels. Pearson correlation coefficient analysis assessed the strength and direction of relationships between budget allocation variables and performance indicators. Multiple regression analysis determined the predictive power of budget allocation on healthcare performance outcomes (Nelson et al., 2023). Qualitative data from open-ended questions were thematically analyzed to provide contextual insights. Statistical significance was set at $p < 0.05$. Results were presented in tables and interpreted through comprehensive narrative analysis.

5.0 Results and Discussion

5.1 Response Rate

Out of 254 questionnaires distributed, 238 were returned and found usable for analysis, yielding a response rate of 93.7%. This high response rate exceeded the recommended threshold of 70% for social science research, enhancing the study's validity and generalizability.

5.2 Demographic Characteristics of Respondents

Table 1: Demographic Profile of Respondents (N=238)

Characteristic	Category	Frequency	Percentage
Gender	Male	132	55.5%
	Female	106	44.5%
Age Group	25-35 years	89	37.4%
	36-45 years	94	39.5%
	46-55 years	42	17.6%
	Above 55 years	13	5.5%
Level of Education	Diploma	51	21.4%
	Bachelor's Degree	118	49.6%

	Master's Degree	57	24.0%
	PhD	12	5.0%
Work Experience	1-5 years	78	32.8%
	6-10 years	91	38.2%
	11-15 years	46	19.3%
	Over 15 years	23	9.7%
Staff Category	Medical Officers	92	38.7%
	Nursing Staff	81	34.0%
	Administrators	42	17.6%
	Departmental Heads	23	9.7%

Source: Primary Data, 2024

Table 1 presented the demographic characteristics of study participants. The gender distribution showed male predominance at 55.5% compared to 44.5% females, reflecting broader gender patterns in Uganda's medical profession where male healthcare workers remained overrepresented in senior positions. The age distribution revealed that most respondents (76.9%) fell within the productive age bracket of 25-45 years, indicating a relatively youthful workforce capable of adapting to changing healthcare delivery paradigms. However, the limited representation of staff above 55 years (5.5%) suggested possible retention challenges or early retirement patterns that warranted further investigation regarding career sustainability in public healthcare.

Educational qualifications demonstrated high professional competency, with 78.6% holding bachelor's degrees or higher qualifications. This educational profile indicated that respondents possessed adequate technical knowledge to assess budget-performance relationships meaningfully. The substantial proportion of staff with 6-15 years of experience (57.5%) provided valuable institutional memory regarding budget allocation trends and their impacts on service delivery over time. Medical officers and nursing staff constituted 72.7% of respondents, ensuring that frontline service providers who directly experienced budget allocation effects were adequately represented in the study findings.

5.3 Budget Allocation Patterns at Mulago Hospital

Table 2: Budget Allocation Categories and Adequacy Ratings (N=238)

Budget Category	Mean Allocation (%)	Perceived Adequacy (%)	Mean Rating (1-5)	SD
Personnel Costs	48.3%	56.7%	3.12	0.89
Medical Supplies & Pharmaceuticals	22.1%	28.4%	2.18	1.02
Infrastructure Development	8.7%	15.1%	1.89	0.94
Equipment Procurement	6.4%	11.3%	1.76	0.87

Utilities & Services	9.2%	48.9%	2.87	0.76
Administrative Operations	5.3%	52.3%	3.01	0.81
Overall Budget Adequacy	100%	43.7%	2.47	0.88

Source: Primary Data, 2024

Table 2 illustrated budget allocation patterns across major expenditure categories and respondents' perceptions of funding adequacy. Personnel costs dominated budget allocation at 48.3%, reflecting the labor-intensive nature of healthcare delivery and mandatory salary obligations. While this allocation received moderate adequacy ratings (56.7%), it left limited resources for other critical operational needs. Medical supplies and pharmaceuticals, allocated only 22.1% of the budget, were perceived as grossly inadequate by 71.6% of respondents, with the lowest mean rating of 2.18. This finding was particularly concerning given that medical supplies constituted the core inputs for clinical service delivery.

Infrastructure development received a mere 8.7% allocation despite urgent needs for facility renovation and expansion to accommodate growing patient volumes. The stark inadequacy perception (84.9% rated it insufficient) highlighted critical gaps in capital investment that compromised long-term service delivery capacity. Similarly, equipment procurement at 6.4% was deemed insufficient by 88.7% of respondents, explaining persistent complaints about obsolete medical equipment and technological backwardness. These findings corroborated earlier observations that Mulago Hospital operated under significant resource constraints that hindered optimal performance.

The overall budget adequacy rating of 43.7% with a mean score of 2.47 out of 5 confirmed that existing allocations fell substantially short of operational requirements. Qualitative responses revealed that healthcare workers frequently improvised or rationed scarce resources, compromising service quality. Several respondents noted that budget inadequacy forced the hospital to prioritize emergency services over preventive care and specialized treatments, undermining its referral hospital mandate. This resource scarcity created a vicious cycle where poor performance outcomes reinforced negative public perceptions, reducing political will for increased allocations.

5.4 Healthcare Service Performance Indicators

Table 3: Healthcare Service Performance Metrics (N=238)

Performance Indicator	Mean Score (1-5)	SD	Performance Level
Patient Satisfaction	2.68	0.94	Moderate
Quality of Clinical Care	2.91	0.87	Moderate
Service Accessibility	2.45	1.03	Low
Average Waiting Time	2.12	0.96	Low
Availability of Essential Medicines	2.34	1.08	Low
Diagnostic Services Efficiency	2.58	0.91	Moderate
Staff Productivity	3.02	0.83	Moderate

Equipment Functionality	2.21	0.99	Low
Infrastructure Condition	2.38	0.95	Low
Infection Control Standards	2.76	0.89	Moderate
Overall Performance	2.55	0.93	Moderate

Source: Primary Data, 2024

Table 3 presented healthcare service performance indicators as assessed by respondents. The overall performance mean of 2.55 indicated moderate performance levels, though this masked significant variations across specific indicators. Staff productivity recorded the highest score (3.02), suggesting that healthcare workers maintained professional commitment despite resource constraints. This finding reflected the dedication and resilience of Mulago Hospital's workforce, though sustainability concerns arose regarding continued high performance under persistent underfunding.

Critical performance gaps emerged in average waiting time (2.12), equipment functionality (2.21), and availability of essential medicines (2.34). These low ratings directly correlated with underfunded budget categories identified in Table 2. Extended waiting times resulted from insufficient staffing levels, inadequate diagnostic equipment, and inefficient patient flow systems—all resource-dependent factors. Equipment functionality issues stemmed from inadequate procurement budgets and limited maintenance allocations, forcing departments to operate with obsolete or malfunctioning devices that compromised diagnostic accuracy and treatment effectiveness.

Medicine availability challenges reflected the fundamental disconnect between budget allocation (22.1%) and actual pharmaceutical needs. Respondents reported frequent stockouts of essential drugs, forcing patients to purchase medications from private pharmacies, thereby increasing out-of-pocket expenditures and reducing treatment adherence. This situation contradicted universal health coverage principles and disproportionately affected economically disadvantaged patients who constituted Mulago Hospital's primary clientele.

Service accessibility and infrastructure condition also received low ratings, indicating that physical barriers and facility deterioration impeded service delivery. Poor infrastructure created occupational health hazards for staff and safety risks for patients, while limited accessibility excluded vulnerable populations from timely care. These findings underscored the multidimensional nature of performance challenges at Mulago Hospital and their intricate connections to budgetary constraints.

5.5 Correlation Between Budget Allocation and Healthcare Performance

Table 4: Pearson Correlation Analysis (N=238)

Budget Variable	Performance Indicator	Pearson r	P-value	Significance
Medical Supplies Budget	Quality of Clinical Care	0.823	0.000	**
Medical Supplies Budget	Patient Satisfaction	0.791	0.000	**
Infrastructure Budget	Service Accessibility	0.691	0.000	**

Infrastructure Budget	Infrastructure Condition	0.758	0.000	**
Equipment Budget	Diagnostic Services Efficiency	0.712	0.000	**
Equipment Budget	Equipment Functionality	0.834	0.000	**
Staff Welfare Budget	Staff Productivity	0.634	0.000	**
Staff Welfare Budget	Quality of Clinical Care	0.589	0.000	**
Overall Budget Allocation	Overall Performance	0.756	0.000	**

Note: ** Correlation is significant at $p < 0.01$ level (2-tailed)

Source: Primary Data, 2024

Table 4 demonstrated strong positive correlations between various budget allocation components and corresponding performance indicators. The strongest correlation existed between equipment budget and equipment functionality ($r = 0.823$, $p < 0.01$), confirming the intuitive relationship that adequate equipment funding directly enhanced functional capacity. Similarly, medical supplies budget showed very strong correlations with clinical care quality ($r = 0.823$) and patient satisfaction ($r = 0.791$), establishing that pharmaceutical availability was fundamental to achieving positive health outcomes and patient experiences.

Infrastructure budget correlated significantly with service accessibility ($r = 0.691$) and infrastructure condition ($r = 0.758$), validating arguments that capital investments in physical facilities expanded service reach and improved care environments. The moderate positive correlation between staff welfare budgets and productivity ($r = 0.634$) indicated that employee motivation and performance were enhanced through adequate remuneration and benefits, though other non-financial factors also influenced productivity.

The overall correlation between budget allocation and healthcare performance ($r = 0.756$, $p < 0.01$) represented a strong positive relationship, statistically confirming that funding levels significantly influenced service delivery outcomes. This correlation coefficient suggested that approximately 57% of performance variance could be attributed to budget allocation patterns, with remaining variance explained by management efficiency, staff competency, governance structures, and external environmental factors. The statistical significance at $p < 0.01$ level provided robust evidence rejecting the null hypothesis of no relationship between budget allocation and performance.

These correlation findings aligned with healthcare financing theories proposing that resource availability constituted a necessary, though not sufficient, condition for optimal healthcare delivery. While adequate funding enabled performance improvements, transformation also required effective resource utilization, competent management, and supportive policy environments. Nevertheless, the strong correlations demonstrated that increasing budget allocations would likely yield proportional performance enhancements at Mulago Hospital.

5.6 Regression Analysis: Predictive Relationship

Table 5: Multiple Regression Analysis

Model Summary	Value
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R	0.827
R Square	0.684
Adjusted R Square	0.673
Std. Error of Estimate	0.531
F-statistic	62.847
Sig. (P-value)	0.000**

Regression Coefficients

Independent Variable	Beta	t-value	P-value	Significance
(Constant)	0.421	2.187	0.030	*
Medical Supplies Allocation	0.389	6.234	0.000	**
Infrastructure Allocation	0.271	4.892	0.000	**
Equipment Allocation	0.198	3.567	0.000	**
Staff Welfare Allocation	0.163	2.941	0.004	**

Note: Dependent Variable = Healthcare Service Performance; * p < 0.05; ** p < 0.01

Source: Primary Data, 2024

Table 5 presented multiple regression analysis results examining the predictive relationship between budget allocation components and healthcare performance. The R-square value of 0.684 indicated that the regression model explained 68.4% of variance in healthcare service performance, representing substantial explanatory power. The adjusted R-square (0.673) remained close to R-square, confirming model stability across different sample configurations. The F-statistic (62.847) with significance level $p < 0.001$ validated overall model fitness, establishing that budget allocation variables collectively predicted healthcare performance significantly better than chance.

Examining individual predictors, medical supplies allocation emerged as the strongest predictor ($\beta = 0.389$, $t = 6.234$, $p < 0.01$), indicating that each unit increase in medical supplies funding yielded 0.389 units improvement in healthcare performance, holding other variables constant. This finding reinforced earlier correlation results and emphasized the critical importance of pharmaceutical availability in determining service delivery outcomes. Infrastructure allocation was the second strongest predictor ($\beta = 0.271$, $p < 0.01$), demonstrating that capital investments in facilities produced significant long-term performance benefits.

Equipment allocation ($\beta = 0.198$) and staff welfare allocation ($\beta = 0.163$) also significantly predicted performance, though with smaller effect sizes. These findings suggested hierarchical prioritization where medical supplies and infrastructure formed foundational requirements, while equipment and staff welfare enhancements provided incremental performance gains. The positive beta coefficients across all predictors confirmed that increased allocation in any category would improve overall performance, supporting arguments for comprehensive budget expansion rather than selective category increases.

The regression model provided empirical evidence for evidence-based advocacy, demonstrating that strategic budget increases could predictably enhance healthcare outcomes at Mulago Hospital. The model's predictive validity enabled scenario planning where policymakers could estimate performance improvements resulting from specific funding increments. However, the unexplained variance (31.6%) reminded stakeholders that budget allocation alone was insufficient—effective governance, efficient resource utilization, and quality management systems remained equally critical for translating financial inputs into superior health outcomes.

6.0 Conclusions

This study conclusively established that budget allocation significantly influenced healthcare service performance at Mulago National Referral Hospital. The strong positive correlation ($r = 0.756$, $p < 0.01$) and substantial regression predictive power ($R^2 = 0.684$) provided robust empirical evidence that funding levels directly determined service delivery capacity, quality, and outcomes. Medical supplies allocation emerged as the most critical budget component, demonstrating the strongest relationship with clinical care quality and patient satisfaction. Infrastructure and equipment allocations similarly exhibited strong correlations with their respective performance indicators, confirming that capital investments were essential for sustainable service improvement.

However, the study revealed concerning budget adequacy gaps, with overall funding sufficiency rated at only 43.7%. These shortfalls manifested in critical performance deficiencies including extended patient waiting times, frequent medicine stockouts, equipment dysfunctionality, and deteriorating infrastructure. The disconnect between budget allocation patterns and operational needs suggested misalignment between policy intentions and resource provisioning, perpetuating cycles of underperformance despite healthcare workers' dedication.

The research findings validated healthcare financing theories proposing that adequate resource availability constituted a necessary foundation for quality service delivery. While financial resources alone were insufficient to guarantee optimal performance, their absence created insurmountable barriers to achieving international care standards. The predictive regression model demonstrated that strategic budget increases could yield measurable performance improvements, providing evidence-based justification for enhanced government investment in public healthcare infrastructure.

Contextualizing these findings within Uganda's fiscal constraints and competing national priorities, the study recognized the complexity of healthcare financing decisions. Nevertheless, the evidence clearly demonstrated that current budget allocations were inadequate for Mulago Hospital to fulfill its mandate as a national referral center and tertiary care provider. Addressing these funding gaps required political commitment, efficient revenue mobilization, and prioritization of health sector investment as fundamental to national development and human capital formation.

7.0 Recommendations

The Ministry of Health should increase Mulago Hospital's annual budget allocation by a minimum of 35% to address critical funding gaps identified in medical supplies, infrastructure development, and equipment procurement. Specifically, pharmaceutical allocations should be doubled to ensure consistent availability of essential medicines and

eliminate stockouts that compromise treatment outcomes. A dedicated capital development fund should be established for systematic infrastructure rehabilitation and expansion, with ring-fenced budgets preventing diversion to recurrent expenditures. The Ministry should also implement quarterly budget performance reviews to ensure timely disbursements and adaptive reallocation based on emerging service delivery priorities.

Hospital administrators should strengthen internal resource mobilization through expanded specialized services, strategic partnerships with private sector entities, and establishment of a hospital endowment fund to supplement government allocations. Management should implement zero-based budgeting approaches that align resource allocation with strategic priorities rather than historical expenditure patterns. Additionally, robust financial management systems incorporating real-time expenditure tracking and variance analysis should be deployed to enhance accountability and optimize resource utilization efficiency. Staff capacity building programs should be institutionalized to ensure effective budget planning, execution, and reporting at all departmental levels.

International development agencies and bilateral partners should increase direct budget support to Mulago Hospital through basket funding mechanisms that reduce transaction costs and enhance local ownership. Technical assistance should focus on strengthening health financing mechanisms, particularly health insurance expansion and innovative financing models. Development partners should support capital investments in medical technology and infrastructure modernization through concessional financing arrangements. Collaborative research partnerships examining cost-effectiveness of various interventions would generate evidence for optimizing resource allocation decisions.

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