
ASSESSMENT OF MIS MANAGEMENT OF FUND IN HEALTH INFORMATION MANAGEMENT SYSTEM IN GENERAL HOSPITAL, CALABAR

¹ Mbukpa, Emmanuel, ² Eze, Eze Aji (Ph.D)

Department Of Health Information Management, College Of Health Technology, Calabar,
Cross River State, Nigeria

ABSTRACT: *The study examines the “Assessment of mismanagement of fund in Health Information Management system on Health care delivery: A case study of General Hospital, Calabar”. Three specific objectives were developed as follows: (i) To assess impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar (ii) Find out the causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar (iii) To know the Challenges of Health Information management in mismanagement of fund in General Hospital Calabar. The sample for the study consisted of 100 respondents which were randomly selected from 10 Health Information Managers, 10 Doctors, 30 Nurses, 5 Medical Laboratory, Pharmacist 5 and 40 patients respectively from University of Calabar Teaching Hospital. The results show there are impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar as proved in hypothesis 1. It was affirmed that there are causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar as proved in hypothesis 2. It was equally revealed that there are Challenges of Health Information management in mismanagement of fund in General Hospital Calabar as proved in hypothesis 3. It was recommended that: (i). That Government should ensure routine auditing in Health Information Management (ii) that Hospital management should ensure that all monies collected are retired properly (iii) that Health Information professionals should not be involved in mismanagement of fund because it is against our professional ethics and practice*

KEYWORD: mis- management, fund health information management system, general hospital, calabar

INTRODUCTION

Background to the study

Health information management (HIM) is information management applied to health and health care. It is the practice of acquiring, analyzing and protecting digital and traditional medical information vital to providing quality patient care. With the widespread computerization of health records, traditional (paper-based) records are being replaced with electronic health records (EHRs). The tools of health informatics and health information technology are continually improving to bring greater efficiency to information management in the health care sector. Both hospital information systems and Human Resource for Health Information System (HRHIS) are common implementations of HIM. Health Information often serves as bridge roles connecting the clinical, operational and administrative functions. These professionals influence the quality of Patients’ information and patient care at every touch point in the health care delivery cycle. They plan information system, develop health policies and identify current and future information needs. In addition, they may apply the science of informatics to the collection, storage, analysis, use and transmission of information to meet legal, professional, ethical and administrative records- helping to meet the requirement of health care delivery. They work with clinical, epidemiological, demographical, financial,

reference and coded health, care data. Health Information administrators have been described to play a critical role in the delivery of health care in Nigeria through their focus on the collection, maintenance and use of data to support the information health care system.

Financing health care has evolved from personal payment at the time of service delivery to financing through health insurance (prepayment) by the employer and employee at the workplace. This has progressed in most industrialized countries towards governmental financing through social security or general taxation, supplemented by private and non-governmental organizations (NGOs), and personal out-of-pocket expenditures. Health-care financing is one of the core components of health systems. Most health sector reform measures attempt to address health financing issues such as mobilization of funds, distribution of financial risks, allocation and utilization of services, and provider payment incentives. However, comprehensive information on health financing such as costs, prices, and expenditure is not readily available. This limitation affects appropriate health policy analysis to strengthen health financing governance at all levels. Ultimately, the priorities for good governance are to determine the proper roles and functions of financing within health systems that are well integrated with the provision and regulation of quality health services; to provide a level playing field for the balance share of the public, private, and voluntary sectors; to develop universal health coverage for all within an affordable and sustainable financing framework; and to strengthen health financing methods with improved financial management systems. Specific emphasis is placed on devising rules and norms, and the enforcement of regulations to implement more equitable and fair financing policies with integrity, that are based on accurate and reliable financial data and information. Therefore the focus on governance should be on financing functions in detail—collection of funds, pooling of resources, and purchasing or payment for health services. These financing and related payment mechanisms to providers must be regulated more effectively with a system of checks and balances without incurring high administrative and transaction acts, to attain the policy goals of effective and efficient allocation and proper utilization of scarce societal resources toward Health for All (Theodore, 2018).

Hospitals are struggling financially, especially smaller hospitals that operate independently or are part of smaller health systems. The reasons for this are varied, encompassing both internal and external factors. Internally, poor cash management may be dooming these facilities to underperformance. Externally, there are some difficult market conditions that make it more challenging to maintain a sustainable level of revenue.

Public Hospitals today face serious problems. Four types of troubles seem paramount: transfers of uninsured patients from other providers, growing unavailability of working and building capital, the perceived or actual obstacles created by public ownership, and the lingering image problems born in the almshouses of centuries past.

There are several signs of possible mismanagement: lack of receipts and/or treasurer's reports; payments made in cash rather than by check; missed meetings by financial officers; and unanswered phone calls or mail. However, these are merely signs, not proof of wrongdoing, so be discreet. Do not make any implicit, explicit, oral or written statements or accusations. Such actions could result in a lawsuit for libel or slander. In health care, there is a significant diversity of services offered, and a large scale and expense associated with procurement. In addition, the nature of health care is such that the demand is not fully predictable and often exceeds supply. Health care systems also tend to have weak or non-existent rules and regulations, lack of

accountability, information imbalances between providers and patients and suppliers and providers, and low salaries for health care professionals and public officials. These characteristics of the health sector make it susceptible to corruption.

Objective of the Study

The specific objectives are as follows to:

- i. to assess impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar
- ii. Find out the causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar
- iii. to know the Challenges of Health Information management in mismanagement of fund

Research Questions

Having identified the specific objectives, it was apparent that the research questions to be set to facilitate the investigations as follows:

- i. Are there impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar?
- ii. Are there causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar?
- iii. Are there Challenges of Health Information management in mismanagement of fund?

Hypothesis

After the setting of the research questions, it was ideal to formulate the hypothesis that will aid in the analysis of the data in Chapter four as follows:

- i. That mismanagement of fund does not significantly impact on Health Information Management system in General Hospital, Calabar
- ii. That there are no causes of mismanagement of fund in Health Information Management system in General Hospital, Calabar
- iii. That there are no Challenges of Health Information management in mismanagement of fund

Concept of Mismanagement of Fund

According to Mismanagement is defined by land-man English dictionary as controlled or deal with private, public or business affairs badly, unskillfully etc. The mismanagement is also defined by Oxford English Dictionary, Version, it states that mismanagement –mismanage, bad improper administrations to manager-badly or wrongly. Then financial mismanagement according to the above definitions may be improper administration, bad or wrongly used of money, inadequate collateral security or granting loan. Misappropriation of money or management of finance unskillfully. They are good in selling of securities. They are sources of revenue to the government. They also provide a lot of advice to the government. They help the government extremely in international trade etc (Jones, 2018).

Mismanagement of funds refers to instances where a person fails to observe laws or guidelines when handling finances for another person or organization. Most mismanagement lawsuits involve some form of negligence or neglect on the account of the liable party. Mismanagement of funds is a common source of many business disputes. Some examples of mismanagement of funds may include: Mingling the funds with the person's own personal accounts, Divulging information about the funds without the party's authorization (i.e., breach of confidentiality), Using the funds for the person's own personal use, Violations of fiduciary duties of trustees,

Failing to account for any transactions or changes in a trust account and Violations of various business or trust laws (LaMance, 2018). Mismanagement of public funds is a common phenomenon in developing countries (El-Nafabi, 2011). Kabiru (2009) stated that embezzlement and mismanagement of public funds is the biggest obstacle to achieving the millennium development goals in developing countries. Heald and McLeod, (2002) Defined public money as all money received by a public body from whatever source. Webber, (2004) Indicates that managing public funds should focus on public expectations. The public is concerned about the purpose for what money is allocated, the way it is spent and the benefits realized.

Al-Shuaibi, (2008) States that there are two main types of mismanagement of public funds: internal mismanagement and trans-border mismanagement. Internal mismanagement of public funds is classified as that which occurs within the organizations while trans-border mismanagement of public funds takes place across territorial borders including international organizations thereby resulting in Global Corruption and mismanagement of public funds. Langseth, (2009) affirmed that three specific examples of corruption and mismanagement of public funds, they are viewed as forms of internal mismanagement of public funds, and they are: administrative, grand and state capture mismanagement of public funds. Mismanagement of public funds can also be categorized in other ways besides the ones mentioned above.

Mismanagement of funds refers to the potential loss or misuse of hospital funds and raises questions about the integrity of the individual(s) in charge of the hospital funds. Hospital funds are protected by following correct financial procedures. There are several signs of possible mismanagement: lack of receipts and/or treasurer's reports; payments made in cash rather than by check; missed meetings by financial officers; and unanswered phone calls or mail. However, these are merely signs, not proof of wrongdoing, so be discreet. Do not make any implicit, explicit, oral or written statements or accusations. Such actions could result in a lawsuit for libel or slander. Embezzlement, the stealing of money entrusted into one's care by means of fraud for one's own use, is considered to be the same as theft under the law. Theft in any form is a violation of the law and should be handled as a serious offense. If money is stolen from an individual's car or property, a police report should be filed immediately and contact made with the individual's insurance company to determine coverage (Capta.org, 2020).

Corruption in the health sector has been found to take many forms in various areas, such as in health facility construction; equipment and supply purchasing; pharmaceutical distribution and use; health worker education; falsification of medical research; and perhaps most important for this report, the provision of health care services (Vian, 2008). The effects of corruption on a population's health may not always be clear and direct, but they are present nonetheless and can degrade the system and negatively affect the health of a community or nation in multiple ways.

Impact of Mismanagement of fund in Health Information Management system

The federally collected revenue consist of crude oil and gas export proceeds, petroleum profit tax, royalties and the related proceeds of domestic crude oil sales/other oil revenues, companies " income tax, customs and exercise duties, value-added tax (VAT), tax on petroleum products, education tax, and other items of independent revenues to the federal government. (Obansa & Orimisan, 2013). The Nigerian health care system is poorly developed and has suffered several backdrops, especially at the Local Government Levels. No adequate and functional surveillance systems are developed and hence no tracking system to monitor the outbreak of

communicable diseases, bioterrorism, chemical poisoning, etc. To achieve success in health care in this modern era, a system well-grounded in routine surveillance and medical intelligence as the backbone of the health sector is necessary, besides adequate management couple with strong leadership principles. The recommendations given in this study may as well be applicable to other countries (especially African countries, such as Niger) that suffer the same problem (Osane, 2011).

Achieving a successful health care financing system continues to be a challenge in Nigeria. Limited institutional capacity, corruption, unstable economic, and political context have been identified as factors why some mechanisms of financing health care have not worked effectively. (Adinma&Adinma, 2010). Study conducted by Ichoku & Fonta , (2009), Shown that there is a large incidence and severity of catastrophic healthcare financing in Nigeria. Furthermore, effective use of the meager financial resources available to the health sector in Nigeria remains a problem and challenge. (National Open University of Nigeria NOUN, 2007). challenges facing the public health care financing in Nigeria include; Inadequate political commitment to health, leading to poor funding of health in general, and Primary Health Care in particular. Gaps in the area of stewardship and governance as evidenced by lack of clarity of the role of government, at all levels in financing health care. Inadequate or non-implementation of health policy that clearly spells out how funds are to be allocated and spent in the health sector. Governance issues with the NHIS and poor buy-in by the states limit coverage. Dominance of Out of Pocket payments presents possibilities of under/oversupply of services depending on financial abilities. Non exploitation of other sources of health financing. Several stakeholders, including development partners finance health independently and not in accordance with governments' policy thrust. This has led to inefficient use of scarce resources and duplication of efforts (Yunusa et al, 2014).

Limpopo Department of Education, (2010). Observed that finance committees not having been established. Minutes, including financial decisions taken, not certified by the chairperson or secretary as true records. Non-compliance with the provisions regarding the preparation of monthly financial and performance reports as required by Provincial Financial Management Prescripts 2009/2011 and submission of incomplete financial statements. Non-approval of budgets by parents. Inadequate maintenance of financial records. Poor cash management and recording, expenditure incurred not approved or unsubstantiated, inadequate procurement practices. Failure of some schools to submit their financial books for auditing as required. The following challenging were also stated: The lack of control over cash receipts, receipt issuing and the banking of cash. Lack of control over authorisation of payments and wrong requisitions. Poor document control, inadequate filing systems, and safe keeping of documents. Budgets and financial statements that do not comply with policy requirements. Inadequate monitoring of actual expenditure against budgeted expenditure.

Financial mismanagement is management that, deliberately or not, is handled in a way that can be characterized as "wrong, bad, careless, inefficient or incompetent" and that will reflect negatively upon the financial standing of a business or individual. There are many ways of how financial mismanagement is carried out. For example, the wrong distribution of responsibility, to be remiss with payments, bills and taxes and neglecting responsibility, financial problems and economical standing can cause great financial mismanagement and further on devastate your economy. By looking to various cases where the financial management has gone wrong we will be able to comprehend the effect financial mismanagement can have and how crucial it is for an economy's success to carry out well working financial management. Financial

mismanagement will always be a possible problem, for businesses, individuals and also entire countries. To prevent personal financial mismanagement it is important to have financial education from an early age (Wikipedia, 2020).

Causes and effect of mismanagement of fund

Literature shows that there are both internal and external factors conducive to the development of financial malpractices within the education sector. Hallak and Poisson, (2001) opined that internal and external factors include the following: The absence of clear norms and regulations in particular finance, allowances and area of public procurement Lack of transparency at each level of the administration ladder generates opportunity for financial malpractices for example the lack of supervision and disciplinary matters allow expansion of phenomena. Lack of professional norms: a few countries have developed norms for the education profession. Some have designed teachers' code of conduct, but often without setting up adequate enforcement mechanisms. Low salaries and weak incentive systems. Low salaries in the education profession combined with low incentives can lead to misbehavior of both educational administrators and teachers. Lack of opportunity for individual promotion and poor prospects after retirement are indeed demotivating factors. Low management capacity. Good governance requires suitable accounting and auditing tools. Lack of supervision and control mechanisms create risks of financial mismanagement such as diversion or embezzlement of funds.

Waihenya, (2000) Maintained that the government audit department should keep track of the financial performance of the hospital. According to Rosalind and Downes (2004) internal audit is not itself sufficient to prevent fraud by hospital personnel. Regular external auditing, either by the education authority or private auditors who are not employed by the school is also necessary. Kahavisa (2003) in her study found out that there were no proper internal auditing set up in schools and that government auditing, was irregular and therefore school funds could have been misappropriated.

Challenges of Health Information Management system

Health Information Management (HIM) professionals are highly trained in the business of healthcare. A Health Information Manager is responsible for planning, organizing, overseeing, and following up on all activities related to the HIM department and the integrity of clinical and financial data. They ensure that healthcare providers can access accurate and complete patient health information when and where they need it. Health Information Managers work in many types of healthcare settings, including inpatient rehabilitation facilities, acute care hospitals, long-term care facilities, physician's offices, public health agencies, mental health facilities, and outpatient clinics. Unlike more technical roles, such as health IT staff or HIM technicians, health information managers have the knowledge and training needed to fill leadership positions and focus on big-picture goals. A Health Information Manager who works in a large hospital system may oversee the HIM department or part of it. Most HIM staff work in professional office environments rather than clinical ones. Following are some common HIM management positions: Health information specialist, Compliance officer, Healthcare data analyst, Privacy officer, Meaningful use specialist, Coding trainer, Business analyst, Information security manager, Data quality specialist, Documentation quality coordinator, Release of information specialist, Health Information Manager (George, 2018).

Derricks, (2013) noted that Regardless of how the information gets into the EHR, once it is there it can present challenges to health information management (HIM) specialists, including coding and auditing personnel. Universally, HIM departments and coding/auditing specialists,

along with the provider community, have noted the increase in volume of computer-generated records. A previous encounter in an outpatient setting that may have required a half-page report to capture the pertinent clinical data now is five or more pages of information. With the volume of information now flooding HIM departments, coders and auditors are faced with some serious issues regarding how to make sense of it all. The key question they face from a coding and auditing perspective is, “What is relevant to this particular patient’s encounter?”

Although several countries support patients' right to access their health information, legislation can give providers broad latitude to interpret when and how reasonable patient access should be provided. For example, although individuals in Ontario, Canada, legally have the right to request access to their personal health information, the legislation notes that health information custodians may deny a request the provider deems ‘frivolous’. Such laws can block patients from timely access to the information they desire thus limiting their capacity to make use of health records in their own medical decision-making. While recent data indicate that the majority of the public and physicians tend to agree that patients should be able to access their health data online and share them with their physicians, these groups do not necessarily agree on the timeliness of access (as demonstrated in the legislation noted above): 67% of the public versus 59% of physicians believe physicians should share test results electronically with patients immediately.

Patients will likely use EHR in tandem with other health information resources on the web, such as online patient support networks or web-based reference materials. Health information online offers a variety of so-called ‘authoritative’ sources, giving patients access to a wide range of ‘expert’ opinions. Eysenbach states that intermediaries (eg, healthcare providers or portals that display data only after they have vetted by a provider) provide access to reliable and accurate information, yet can prevent direct user access. New online ‘a pomediarities’ help users ‘identify trustworthy and credible information and sources’

Wissmann, (2015). Stated that The HIM profession is facing many challenges that need to be considered and addressed in order for the profession to remain relevant, be responsive to change, and continue to add value to the healthcare system. In preparation for defining the 2014–2016 strategic plan, HIMAA undertook an extensive set of activities to understand the challenges and issues facing the profession that need to be addressed in the short to medium term.

Health systems around the world are increasing the adoption of electronic health records to improve access to patient data for administrative, treatment and research purposes. The complexity of the data which is being stored in these electronic health records is providing a number of challenges for health information systems. These challenges cover the capture of standardised data in an individual health information system, extracting necessary information from medical narratives, through to the processing of complex data including physiological, biomedical imaging and genomic data. However the largest challenges are in the interchange of the data and having health information systems use the data to provide intelligent decision support. (Hansen, 2012)

The use of Health Management Information System (HMIS) in the areas of disease surveillance reporting and monitoring. The success however, is relative and has critical challenges confronting it. There is no gainsaying that a successfully implemented HMIS in the entire public healthcare has immense benefits: such as cost reduction, structured and integrated

information processing and storage, enhanced decision making and research. (Umezuruike, 2017).

Urol, (2009) Added that There are many problems faced by institution/hospital for the proper maintenance of the records. Constant revision of the outdated form is needed. Always trained personnel are needed for the maintenance. Inactive records need storage at appropriate place. There must be a need of determination of record retention. Unwanted records must be destroyed. Record storage entail into 2 stages. A. Moving the records from active to inactive file and from there to storage room. B. Destruction and disposal of the unimportant records. There are various type of damage which may be found in paper documentation like-aged paper may become weak, colour alteration from white to yellow, dirt and dust may be present on the surface, insect and fungus is a big threat for the records, if paper is kept folded, it may become weak at the crease, dampness and water leakage in storage room also destroy the paper.

RESEARCH METHODOLOGY

Research Design

The study adopted a social survey research design which involves a systematic and comprehensive collection of data on the opinions, feelings, beliefs, challenges and behavior of people on the subject matter. It allows inferences to be drawn from sample population, that is, it allows generalization about the whole population to be made from a sample population without necessarily seeking the opinion of the whole population (Aina, 2002).

The underlying principle of social survey research is that the consensus of individual opinions of the sample population on a particular subject or problem is expected to provide solution to the problem studied. The design also explore into the nature of the study as well as the opinion of the sample of the subjects as regards to the Data processing a tool for preservation of Health Information on effective patient care: a case study of General Hospital, Calabar.

Population of the study

The General Hospital is in Calabar South Local Government Area with an area of 164sq.km. The study was carried out within Calabar South Local Government Area with a projected populating of 278,095 people in 2019. Calabar Municipality lies between 4.8627⁰ N⁰ and longitude 8.3307⁰ E. The Hospital was commissioned officially by the then president and commander in chief of the Armed forces of Nigeria, General Ibrahim Budmosi Babangida on the 7th November, 1991. The Hospital was meant to be special hospital but because of the state Government's review of the Health policy which states that, every Local Government Area must owned a General Hospital, and so the Specialized Hospital as was conceived was now renamed to be General Hospital, Calabar. The hospital began treatment activities and curative services to patients and referrals cases to patient in January, 1992 under the Commissioner of Health, Professor Spencer Efem. The Hospital served as a training ground for medical and paramedical students both of the University of Calabar Teaching Hospital and College of Health Technology, Calabar respectively.

Currently the hospital has a total of 135 birth compliment, 1603 in patients admission and a total of 20628 outpatient' attendance, 1650 discharged, 47 deaths and 332 staffs all in 2019, qualified and specialized staff in the various departments and units to provide the needed services. The inhabitant of the area speaks Efut and the general Efik Language and the main occupation of the people are fishing, trading business, politics, small scale farming and civil

servants. It is a tourist Center of Cross River State with all the site attractions to the admiration of the visitors and the inhabitants of the area (Danga,2000).

Sample and Sampling Techniques

The sample for the study consisted of 100 respondents which were randomly selected from General Hospital Calabar. 10 Health Information Managers, 10 Doctors, 30 Nurses, 5 Medical Laboratory, Pharmacist 5 and 40 patients. Purposive sampling technique was used and balloting was also adopted to give equal chance to everybody in the sample space to be selected and participate in the investigation.

Instrumentation

The research instrument adopted for the study was a set of 100 copies of questionnaire which consisted of 15 items questions. The questionnaire was divided into two sections. Section A consisted of 6 item questions on demographic data while section B consisted of 8 item questions on Assessment of mismanagement of fund in Health Information Management system on Health care delivery: A case study of General Hospital, Calabar. The 100 copies of the questionnaire were personally administered to the selected categories mentioned above including male and female as stated above in 3.4. The other instruments also adopted were interview and documentary evidence.

Reliability and validity of the Study

Validity refers to the degree to which an instrument measures what it is intended to measure or the extent to which a true and accurate measure of a trait is probable. Validity of the research instrument was determined through consultation with experts and the project supervisor. Furthermore, the face and content validity were established by using experts in the Department of Health Information Management and the supervisor. The experts and the supervisor certified that the instrument was face and content valid and could then be used for the study. The corrections and suggestions of the experts and the supervisor led to a modification of some items in the questionnaire. (Danga,1998). Reliability refers to the degree of consistency that an instrument demonstrates in measuring what it does. The reliability of the instrument was tested by the consistency of response, which was evaluated by repeated pilot testing. That is, the researcher gave some group of the respondents the questionnaire to complete after two weeks interval, the same questionnaire were given again to the same group. The scores for the questionnaire administered were collated. This method gave the instrument reliability over time.

Method of Data Analysis

The data collected were first presented on a tabular form to show the various questions from which the data were collected. The analysis of the data were firstly descriptive in nature and were statistically presented in percentage and chi- square analysis to reveal the respondents view on each question. Conclusion were drawn on each analysis while testing the hypotheses in chapter four using the chi- square statistically analysis

$$\chi^2 = \sum \frac{(oi - ei)^2}{ei}$$

RESULTS AND DISCUSSION

Demographic Information of Respondents

Here, the data collected were first presented in a tabular form and thereafter, it was analyzed using percentages technique to present the true picture of the respondent's views on the subject matter as shown below in table 4.2.1.

Table 4.2.1- Distribution of respondents by Age

S/N	Research Item	Number of Respondent	Percentage
1	AGE		
	15 - 25	22	22%
	26 - 35	20	20%
	36 - 45	30	30%
	46 and above	28	28%
	£	100	100%

Source: Questionnaire

In responses to age it shows that 22 (20%) of the respondent were between the age range of 15-25 years while 20 (20%) were within 26-35 years, 30(30%) of them were 36 -45 years and subsequently 28 (28%) were 46 years and above.

Table 4.2.2- Distribution of respondents by Sex

S/N	Research Item	Number of Respondent	Percentage
2	SEX		
	Male	60	60%
	Female	40	40%
	£	100	100%

Source: Questionnaire

On age, it showed that 60(60%) of them were male while 40(40%) were female respectively

Table 4.2.3- Distribution of respondents by Marital Status

S/N	Research Item	Number of Respondent	Percentage
3	MARITAL STATUS		
	Single	30	30%
	Married	65	65%
	Divorced	5	5%
	Total	100	100%

Source: Questionnaire

On the marital status, it show that about 30 %(30%) of item were single, 65 (65%) were married and subsequently 5 (5%) of the respondent were divorced.

Table 4.2.4- Distribution of respondents by Religion

S/N	Research Item	Number of Respondent	Percentage
4	RELIGION		
	Christianity	97	97%
	Muslim	3	3%
	Pegan	-	-
	Total	100	100%

Source: Questionnaire

On religion, 97(97%) of the respondents were Christian and 3 (3%) were Muslem while Non were Pegan.

Table 4.2.5- Distribution of respondents by Position

S/N	Research Item	Number of Respondent	Percentage
5	Position		
	Health Information Managers	10	10%
	Doctors	10	10%
	Nurses	30	30%
	Medical Laboratory	5	5%
	Patients	40	40%
	Pharmacist	5	5%
	Total	100	100%

Source: Questionnaire

On Positions, it showed Nurses had the highest respondents, with 30 respondents representing 30%.

Table 4.2.6- Distribution of respondents by Qualification

S/N	Research Item	Number of Respondent	Percentage
	Educational Qualification		
	FSLC	10	10%
	SSCE	20	20%
	Technician/ND	30	20%
	HND/B.Sc.	30	30%
	M.Sc,	10	10%
	Total	100	100%

Source: Questionnaire

On educational qualification it shows that 30 respondents representing 30% had ND and HND/B.Sc. which were the highest

Analysis of findings

Here the data collected were first presented in a tabular form and thereafter, it was analyzed using percentage technique to represent the true picture of respondents view on the problem under investigation.

Table 4.3.1- Responses from the questionnaire

NO	QUESTIONS	YES	NO	TOTAL
6	Are there impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar?	60	40	100
7	Are there causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar?	70	30	100
8	Are there Challenges of Health Information management in mismanagement of fund?	80	20	100

Source: Questionnaire

In analysis, the above data, it was cleared that the respondent's position on question "6" above shows that 60 of the respondents representing 60% agreed that there are impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar, while 40 of the respondent representing 40% disagreed to the above issue. On other hand, in answering the question "7" above to respondents representing 70% affirmed that there are causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar, while 30 of the respondent representing 30% disagreed to the above. More so, on question "8" above 80 of the respondents representing 80% contended that there are Challenges of Health Information management in mismanagement of fund, while 20 of the respondent representing 20% stood their grounds that there are no Challenges of Health Information management in mismanagement of fund.

Research Hypothesis

Here, the hypothesis formulated in chapter one are tested in relation to the data collected from the 100 respondent earlier mentioned to reveal the actual situation of the analysis.

The null hypothesis is denoted by H_0 , while the alternative hypothesis is denoted by H_1 .

Hypothesis 1

H_0 : that there are no impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar

system Question 6: are there impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar? was used for the analysis and the result shown below in table 4.4.1

Table 4.4.1 Observed (O) and Expected (E) frequency in respect to question 6

Variable	Yes (O)	(E)	No (O)	(E)	Total
Male	41	(48)	19	(12)	60
Female	39	(32)	1	(8)	40
Σ	80	(80)	20	(20)	100

Source: Questionnaire

To get the expected frequency = $\frac{CT \times RT}{GT} = \frac{80 \times 60}{100} = 48$

Therefore, to get the 1st hypothesis at 5% level of significant

= (C-1) (2-1)

(2-1) (2-1)

(1) (2) = 2df at 0.05 = 3.84

$$X^2 = \frac{(of - ef)^2}{ef}$$

$$X^2 = \frac{(41 - 48)^2}{48} + \frac{(19 - 12)^2}{12} + \frac{(39 - 32)^2}{32} + \frac{(1 - 8)^2}{8}$$

$$X^2_{cal} = \frac{49}{48} + \frac{49}{12} + \frac{49}{32} + \frac{49}{8}$$

$$X^2_{cal} = 1.02 + 4.08 + 1.53 + 6.13$$

$$X^2_{cal} = 12.76$$

Decision:

If X^2 Cal is greater than X^2 tabulated reject H_0 : But if X^2 Cal is less than X^2 tabulated, accept H_0 : therefore since X^2 Cal 12.76 is less than X^2 tabulated 3.84, reject H_1 : thereby accepting H_0 : meaning that there are impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar.

Hypothesis 2

H_0 : That there are no causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar

Question 7: Which state that, are there causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar? was used for the analysis and the result shown in table 4.4.2

Table 4.4.2**Table 4.4.2 Observed (O) and Expected (E) frequency in respect of question 10**

Variable	Yes (O)	(E)	No (O)	(E)	Total
Male	36	(42)	24	(18)	60
Female	34	(28)	6	(12)	40
Σ	70	(70)	30	(30)	100

Source: Questionnaire

To get the expected frequency = $\frac{CT \times RT}{GT} = \frac{70 \times 60}{100} = 42$

Therefore, to get the 1st hypothesis at 5% level of significant

= (C-1) (2-1)

(2-1) (2-1)

(1) (2) = 2df at 0.05 = 3.84

$$X^2 = \frac{(of - ef)^2}{ef}$$

$$X^2 = \frac{(36 - 42)^2}{42} + \frac{(24 - 18)^2}{18} + \frac{(34 - 28)^2}{28} + \frac{(6 - 12)^2}{12}$$

$$X^2_{cal} = \frac{36}{42} + \frac{36}{18} + \frac{36}{28} + \frac{36}{12}$$

$$X^2_{cal} = 0.85 + 2.0 + 1.28 + 3$$

$$X^2_{cal} = 7.13$$

Decision:

If X^2 Cal is greater than X^2 tabulated reject H_0 : But if X^2 Cal is less than X^2 tabulated, accept H_0 : therefore since X^2 Cal 7.13 is less than X^2 tabulated 3.84, reject H_1 : thereby accepting H_0 : meaning that there are causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar.

Hypothesis 3

H_0 : That there are no Challenges of Health Information management in mismanagement of fund

Question 8 which states, are there Challenges of Health Information management in mismanagement of fund? Was use for the analysis and the result shown in table 4.4.3

Table 4.4.3- observed (o) and expected (e) frequency in respect of question 8

Variable	Yes (O)	(E)	No (O)	(E)	Total
Male	34	(39)	26	(21)	60
Female	31	(26)	9	(14)	40
Σ	(65)	(65)	(35)	(35)	100

Source: Questionnaire

To get the expected frequency = $\frac{CT \times RT}{GT} = \frac{65 \times 60}{100} = 39$

Therefore, to get the 1st hypothesis at 5% level of significant

= (C-1) (R-1)

(2-1) (2-1)

(1) (1) = 2df at 0.05 = 3.84

$$X^2 = \frac{(of - ef)^2}{ef}$$

$$X^2 = \frac{(34 - 39)^2}{39} + \frac{(26 - 21)^2}{21} + \frac{(31 - 26)^2}{26} + \frac{(9 - 14)^2}{14}$$

$$X^2_{cal} = \frac{25}{39} + \frac{25}{21} + \frac{25}{26} + \frac{25}{14}$$

$$X^2_{cal} = 0.64 + 1.19 + 0.96 + 1.78$$

$$X^2_{cal} = 4.57$$

Decision:

If X^2_{cal} is greater than X^2 tabulated reject H_0 : But if X^2_{cal} is less than X^2 tabulated, accept H_0 : therefore since X^2_{cal} 4.57 is less than X^2 tabulated 3.84, reject H_1 : thereby accepting H_0 : meaning that there are Challenges of Health Information management in mismanagement of fund.

DISCUSSION OF FINDINGS

After a careful analysis of the above data, it was discovered that there are impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar as approved in hypothesis 1. This is in line with Osane, (2011). Who posited that The Nigerian health care system is poorly developed and has suffered several backdrops, especially at the Local Government Levels. No adequate and functional surveillance systems are developed and hence no tracking system to monitor the outbreak of communicable diseases, bioterrorism, chemical poisoning, etc. To achieve success in health care in this modern era, a system well grounded in routine surveillance and medical intelligence as the backbone of the health sector is necessary, besides adequate management couple with strong leadership principles. The recommendations given in this study may as well be applicable to other countries (especially African countries, such as Niger) that suffer the same problem.

More so, it was affirmed that that there are causes and effect of mismanagement of fund in Health Information Management system in General Hospital, Calabar as approved in hypothesis 2. This is in line Hallak & Poisson, (2001.) Who opined that internal and external factors include the following: The absence of clear norms and regulations in particular finance, allowances and area of public procurement Lack of transparency at each level of the administration ladder generates opportunity for financial malpractices for example the lack of supervision and disciplinary matters allow expansion of phenomena. Lack of professional norms: a few countries have developed norms for the education profession. Some have designed teachers' code of conduct, but often without setting up adequate enforcement

mechanisms. Low salaries and weak incentive systems. Low salaries in the education profession combined with low incentives can lead to misbehavior of both educational administrators and teachers. Lack of opportunity for individual promotion and poor prospects after retirement are indeed demotivating factors. Low management capacity. Good governance requires suitable accounting and auditing tools. Lack of supervision and control mechanisms create risks of financial mismanagement such as diversion or embezzlement of funds.

It was again discovered that there are Challenges of Health Information management in mismanagement of fund, as approved in hypothesis 3. This is in line with George, (2018). Who noted that Health information management (HIM) professionals are highly trained in the business of healthcare. A health information manager is responsible for planning, organizing, overseeing, and following up on all activities related to the HIM department and the integrity of clinical and financial data. They ensure that healthcare providers can access accurate and complete patient health information when and where they need it. Health information managers work in many types of healthcare settings, including inpatient rehabilitation facilities, acute care hospitals, long-term care facilities, physician's offices, public health agencies, mental health facilities, and outpatient clinics. Unlike more technical roles, such as health IT staff or HIM technicians, health information managers have the knowledge and training needed to fill leadership positions and focus on big-picture goals. A health information manager who works in a large hospital system may oversee the HIM department or part of it. Most HIM staff work in professional office environments rather than clinical ones. Following are some common HIM management positions: Health information specialist, Compliance officer, Healthcare data analyst, Privacy officer, Meaningful use specialist, Coding trainer, Business analyst, Information security manager, Data quality specialist, Documentation quality coordinator, Release of information specialist, Health information manager.

Summary

The study was conducted on the "Assessment of mismanagement of fund in Health Information Management system on Health care delivery: A case study of General Hospital, Calabar". It was discovered that impact of mismanagement of fund in Health Information Management system in General Hospital, Calabar. Three specific objectives, research questions and hypothesis were drawn for the investigation and analysis of the research topic. On the whole 100 copies of the questionnaire were returned for the analysis representing 100%. The data collected for the study were analysed using percentage and chi-square analysis technique at 5% level of significance of the degree of freedom.

CONCLUSION

Health information management involves the practice of maintenance and care of health records by traditional (paper-based) and electronic means in the hospital, physicians offices, clinics health facilities/departments, health insurance companies and other facilities that provide health care or maintenance of health records. With the widespread of computerization of health records and other information sources, including hospital administration functions and health human resources information, health informatics health information technology are being increasingly utilized in information management practices in the health sector. (Edu, 2015).

Hospitals are struggling financially, especially smaller hospitals that operate independently or are part of smaller health systems. The reasons for this are varied, encompassing both internal

and external factors. Internally, poor cash management may be dooming these facilities to underperformance. Externally, there are some difficult market conditions that make it more challenging to maintain a sustainable level of revenue.

Recommendations

. The researcher therefore recommends as follows.

- i. Government should ensure routine auditing in Health Information Management
- ii. Hospital management should ensure that all monies collected are retired properly
- iii. Health Information professionals should not be involved in mismanagement of fund because it is against our professional ethics and practice
- iv. The Head of Department should ensure that all monies collected are used for the purpose there were meant for.

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