



## A STUDY TO ASSESS THE KNOWLEDGE OF NURSE MANAGERS REGARDING BUDGETING IN THE HOSPITALS IN SELECTED HOSPITALS OF WESTERN MAHARASHTRA

### Management

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### ABSTRACT

#### Background

Budgeting is a delegate task of Nurse Managers. They have the accountability and responsibility to the nursing budget. Without a budget, each department may operate without regard to what any other department is doing or to the organizations objectives. This lack of coordination results in inefficiency and increasing cost. The operating budget becomes the master plan of action for the entire organization, reflecting the coordinated efforts of all levels of management. This helps the organization to operate smoothly and efficiently so that goals and objectives are met. The enlightened nurse manager knows that whoever controls the budget is in control of the department. 1 Budgeting is inextricably linked with patient care as it affects the degree of clinical care provided and the manner in which it is provided. 2 Therefore, it is a prime responsibility of nurse managers to ensure they have resources to provide a high quality of services.

#### Objectives

1. To assess the knowledge of nurses on hospital budgeting.
2. To find the association between knowledge of nurses on budgeting and selected socio demographic data

#### Methods

A cross sectional survey was conducted over a period of six weeks among 100 nurse managers in a selected hospital. Random sampling was done and nurses were interviewed through a semi structured questionnaire.

#### Results

Out of 200 respondents 30(15%) had excellent knowledge 63(31.5%) had good knowledge, 40(20%) had average knowledge 67(33.5%) had poor knowledge.

#### Conclusion

Nurse Managers are being interviewed about Budget in the unit as part of the organization. Budgeting is the process of planning future operations and controlling operations. By measuring these differences between actual and expected budget items, management is better able to make modifications and corrections. Since the nursing department budget can account for as much as half of hospitals total expenses, there will be significant pressure upon this department to increase for nursing to respond to the pressures and the uncertainty of the economic climate, nurse managers at all levels must become proficient in the budgeting process. The knowledge of Nurse Managers about budgeting and financial aspect of an organization is important. There is a significant relationship between the knowledge of nurse manager and budgeting.

### KEYWORDS

Budgeting, Operation budget, Fiscal budget, material management

#### Introduction

**“The budget is not just a collection of numbers, but an expression of our values and aspirations.”**

#### Jack Lew

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#### Objectives

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#### Study design:-

Cross sectional descriptive study conducted selected Military Hospitals of western Maharashtra

#### Variables

Attributed variables –Nurses education, Age, Year of experience, administration post, managerial courses  
Dependent variable - Nurse's knowledge of Budgeting

#### Target Population

All clinical Nurses working in Hospital

#### Accessible Population

Nurses of multispecialty hospitals of Pune city.  
Data collected by self administered Semi-structured questionnaire.

#### Sampling technique

#### Random Sampling

#### Sample size -100

Tool -Section I-Socio demographic variables  
Section II – Knowledge of Nurses

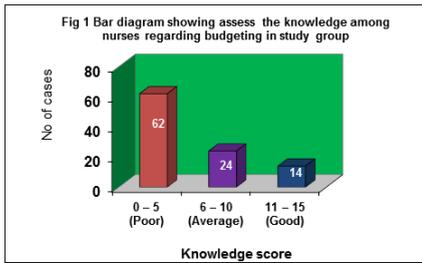
#### Socio demographic data

Parameters	No of cases	No	%
Age (Yrs)	18 – 25	35	35
	26 – 33	33	33
	34 – 41	25	25
	42&above	07	07
Years of experience	Below 5 year	14	14
	5-10years	20	20
	10-15years	35	35
	16yrs&above	31	33
Education of Nurses	Diploma	32	32
	Graduate	63	63
	PG	05	05
Specialty in profession	Yes	31	31
	No	69	69
Anytime part of budget committee of hospital	Yes	12	12
	No	88	88
Experience in administration post	Yes	22	22
	No	78	78

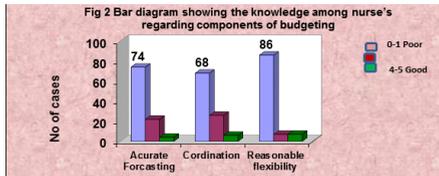
#### Knowledge of nurses

Knowledge score	Category	No of cases	%
0 – 5	Poor	62	62
6 – 10	Average	24	24
11 – 15	Good	14	14
	Total	100	100

**Bar diagram showing assess the knowledge among nurses regarding budgeting in study group**



**Bar diagram showing the knowledge among nurse's regarding components of budgeting**



**Association with socio demographic variables**

Dependent Variable	Attribute variable	P value	F Value	Statistical Inference
Nurses knowledge	Education	<0.0001	111.14	Highly significant
Nurses knowledge	Years of experience	<0.0001	30.04	Highly Significant
Nurses knowledge	Speciality	<0.0001	23.82	Highly significant
Nurses knowledge	Budgetcommittee member	<0.0001	97.33	Highly significant
Nurses knowledge	Experience in adm post	<0.05	4.37	Significant
Nurses knowledge	Age	>0.05	2.82	Not significant

**DISCUSSION**

Budgeting is inextricably linked with patient care as its affects the degree of clinical care provided and the manner in which it is provided. Therefore, it is a prime responsibility of nurse mangers to ensure they have resources to provide a high quality of services. Similar study was conducted in Dohar and found that nurses have a good idea about the budgeting as they are involved in the process unlike in our indian scenario. The present study identified a gap between the knowledge and practice of nurses in budgeting which has to be addressed for a better clinical ward resource management

**Conclusion**

Nurse Managers are being interviewed about Budget in the unit as part of the organization. Budgeting is the process of planning future operations and controlling operations. By measuring these differences between actual and expected budget items, management is better able to make modifications and corrections. Since the nursing department budget can account for as much as half of hospitals total expenses, there will be significant pressure upon this department to increase for nursing to respond to the pressures and the uncertainty of the economic climate, nurse managers at all levels must become proficient in the budgeting process. The knowledge of Nurse Managers about budgeting and financial aspect of an organization is important. There is a significant relationship between the knowledge of nurse manager and budgeting.