

Management of Finances, Accounting Procedures and Regulations

MBCHB Lectures

Health Services Management

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BACKGROUND

Building Blocks of Health Systems

Producing the expected services and results requires a strong sense of direction, and coherent investment in the various building blocks of the health system.

WHO identifies the building blocks of a health system as:

- Leadership and governance
- Health information systems
- **Health financing**
- Human resources for health
- Essential medical products and technologies
- Service delivery

Source WHO, 2010

<http://apps.who.int/healthsystems/EN/HSSkeycomponents>

Health financing

Not just a question of Money???

Health financing is a key policy instrument to improve health and reduce health inequalities.

If to facilitate universal coverage, the financing approach must:

- remove financial barriers to access
- Prevent financial hardship and catastrophic expenditure (entrench poverty).

Desirable features of a Health Financing

- A system to raise sufficient funds for health fairly
- A system to pool financial resources across population groups to share financial risks
- A financing governance system supported by relevant legislation, financial audit and public expenditure reviews, and clear operational rules to ensure efficient use of funds

Managing Public Funds

Expenditure plans/Budgeting

- Development
- Recurrent

Control Mechanism

- Parliament/Public Accounts committees
- Vote Heads
- Procurement
- Audit system-
- Auditor general
- Accounting procedures
- IFMIS

Legislations

- The Government Financial Management Act Chapter 412B
- *Public Procurement and Disposal Act, 2005*
- Anti –Corruption Act
- *Public Procurement Oversight Authority*