

PUBLIC HEALTH FINANCIAL MANAGEMENT SYSTEM IN INDIA– AN ANALYSIS

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ABSTRACT

The Government of India has played very crucial role in public health delivery system in all the states, depended upon the health indicators, the various health programs has been launched under the National Health mission. It is a government of India flagship health programs including state funds by committing to spend 2 percent of GDP for government health spending towards public health delivery services in rural as well as urban areas.

The research paper analyses the very good public health system critical of the effective public health financial management to achieve the physical and financial goal fixed by the Government of India. The present scenario of the public health system doesn't have its own financial management system and it has been adopted accounting and reporting formats from business Financial Management. So there is a need of strong and separate financial management for public health programmes.

Most of the states needed to speed up finding, acquisition, allocation and utilization of funds and study the impact of these resources on public health and system. So field of public health financial management system is required for significantly increase the public health spending in India than simply raising the health financial resources to states with many critical health indicators with the programme implementing constraints at programme implementing units.

The need of public health study is to; In India GOI has been launched flagship ship health programs like National Health Mission and subsidiaries health programs, since from 2005 and resources have been spent to increase public health expenditure for achieving specific NHM and MDG-5 Health goals i.e. Infant Mortality Rate, Maternal Mortality Rate and Total Fertility Rate. But these goals are having been not reached as per the fixed goal by GOI by 2017. This is shows that unfinished goals composite threat to the nation's health and developmental needs. The health interventions are cost effective in nature for preventive and promoting health of public. The resources are used in the health sector has to be accountable for public health expenditure and required new field of public health financial management system for India.

Keyword: - Public, Health, Financial, Management, India, Public Health System, Public Financial Management and Analysis.

1. PUBLIC HEALTH :

1.1. Health: As per Gebrezgi Gidey, Sadik Taju and Ato Seifu : **Introduction to Public Health (2005) (1):** In the year 1948 World Health Organization (WHO) has given Health definition as "A State of complete physical, mental and social well being and not merely the absence of disease or infirmity.

Getzen, Thomas E. PhD. (2007). In Public Health System public health management is a main program that still have to support and simultaneously start new programs to deal with the existing emerging programs and public health finance must play very vital role with the boosting the knowledge so that this would be successfully accomplished. In the public health agencies another important need is to improve the practice of financial management in public health by upgrading the training and support to staff, who are managing the current financial operations.

2. PUBLIC HEALTH SYSTEM :

Ramani KV. Mavalankar Dileep (2007). Developing country like Indian Public Health System is ranked 118 among 191 WHO member countries overall health performance and designed the Health System as per the health needs of the community, especially for the poor and vulnerable. Health sector is complex with multiple goals, multiple products and with the different beneficiaries. For this reason India is facing health sector reforms towards meeting the expectation of the user and staff. Many major managerial challenges are facing regarding uniformity in public health financial management system, which existing in all the public health system today.

S. Burris, G.P. Mays, F.D. Scutchfield, and J.K. Ibrahim (2005). Public health system is a field of study that examines the organisation, financing and delivery of public health functions within the communities and study the impact of those services on public health.

3. PUBLIC HEALTH FINANCE : PUBLIC HEALTH FINANCING :

Costich, Julia F. JD, PhD; Honoré, Peggy A. DHA; Scutchfield, F. Douglas MD. *Journal of Public Health Management & Practice* (2009) Public health finance is a complex field that requires accountability and transparency on the part of public health agencies, interpreting the financial data and communication. Assessing and correcting an organization's financial status.

Honoré, Peggy A. DHA; Amy, Brian W. MD, MHA, MPH. *Public Health Finance: Fundamental Theories, Concepts, and Definitions. Journal of Public Health Management & Practice* (2007) *Public health finance* is a field of study that examines the acquisition, utilization, and management of resources for the delivery of public health functions and the impact of these resources on population health and the public health system.

Honoré PA, Clarke RL, Mead DM, Menditto SM (2009). To provide public health with knowledge valuable to increasing transparency and to provide best practices that can be used as guides to (1) advance public health finance as a field of study, (2) mainstream financial management practices, and (3) demonstrate the value of financial analysis to organization sustainability.

R. Srinivisan. Health care in India – Vision 2020. Health Financing in India at 6% of GDP is highest level among the developing countries. In per capita terms itss is higher than China Indonesia and most of the African countries and lower than Thailand.

The proposal in the Draft NHP 2001 is timely that State health expenditures be raised to 7% by 2015 and to 8% of State budgets thereafter. Indeed the target could be stepped up progressively to 10% by 2025. It also suggests that central funding should constituted 25% of total public expenditure in health against the present 15%.

4. PUBLIC HEALTH EXPENDITURE ;

T. Subba Lakshmi, Prasant Kumar Panda and Himanshu Sekhar Rout (2012). The expenditure on health by the government can be divided into two main categories, revenue and capital. The revenue expenditure is compromise of recurring expenditure i.e. salaries, medical and drugs, public health programs, health education and training and operating expenses. Capital expenditure is compromise of non-recurring in nature i.e. physical assets and infrastructure.

Years	Health Expenditure		
	Revenue	Capital	Total
2000-01	2483.66	-11.33	2472.33
2001-02	2798.08	28.53	2826.61
2002-03	2,990.30	37.74	3028.04
2003-04	3664.03	97.09	3761.12
2004-05	4262.63	48.74	4311.37

2005-06	6587.09	97.40	6684.49
2006-07	8219.22	106.44	8325.66
2007-08	10811.73	-84.95	10726.78
2008-09	13158.52	591.98	13750.5
2009-10	15365.71	523.13	15888.84
2010-11	17754.94	886.53	18641.47
2011-12 RE	18181.51	1266.16	19447.67
2012-13 BE	22015.43	2245.63	24261.06

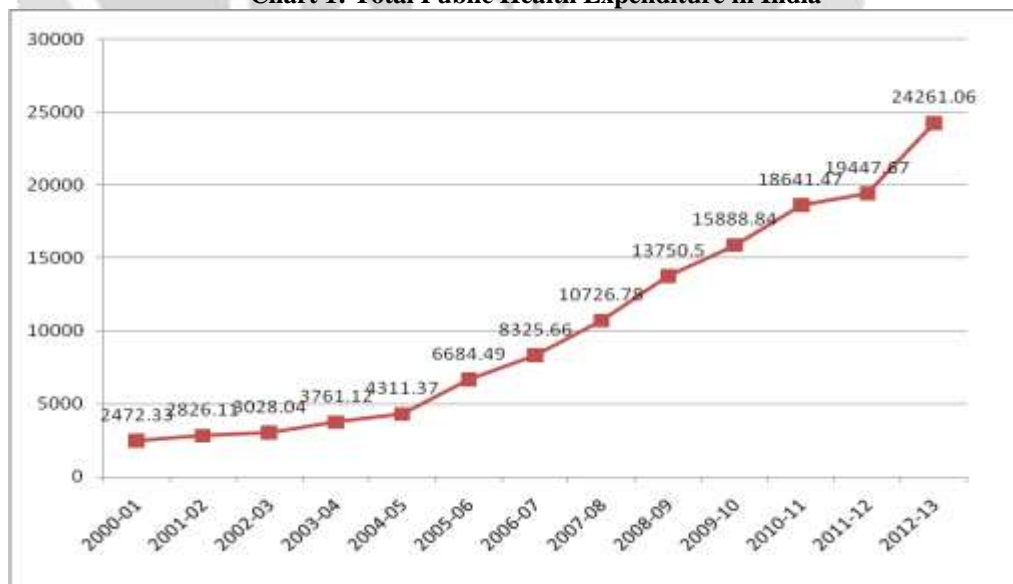
Note: RE – Revised Estimates; BE – Budget Estimates

Source: Annual Financial Statements of various years, Budget Documents, GOI

Expenditure	State (revised estimate)		Central (actual expenditure)		Total
	Plan	Non-Plan	Plan	Non-Plan	
Overall, million rupees	5911346	11111429	3047391	9967422	30037588
Health million rupees	335562	436952	268667	63362	1104543
% Spent on Health	5.68	3.93	8.82	0.64	3.68

Data sources: State government and central government: Manoj Grover, Government health expenditure in India, Bulletin of the World Health Organization. Volume 93, Number 6, June 2015, 439A

Chart 1: Total Public Health Expenditure in India



GOI (2000-01 to 2012-13), "Annual Financial Statements", *Union Budget of various years*, Assessed on March 21, 2012 <http://indiabudget.nic.in/index.asp>

The government spent about 1 104 543 million rupees on health (central and states combined). This is about 3.68% of the total government expenditure of 30 037 588 million rupees

R. Srinivisan. Health care in India – Vision 2020. The 25% of aggregate expenditure are public health spending and the balance being paid out of pocket expenditure by patients to private. In India public health spending was declined from 1.30% GDP in 1990 to 0.9 in 1999. The GOI budget of allocation for health is stagnant at 1.30% to the central budget and concerned State budget it has been declined to 7.0 to 5.5% of the total state budget. All the public health services accounted for 58% and 38% public health expenditure for primary and secondary care respectively. In primary health service 85% was spent on curative and 15 % on preventive care services. In the year 1995 as per the WHO about 47% of total budget of central and state is spent on curative and health facilities.

Ramani K. Mavalankar Dileep. Health System In India (2005-07). The Health Economics of the health system is not so encouraging. The total annual expenditure on health is around Rs 110.000 Crores. It shows that 5.2% of GDP and government share is 17% of health expenditure, so out pocket expenditure so high 83%. GOI contribution to all the states is 15% and the central budget was only 1.3% is stagnant. There is need of reforms in financial resources in the health sector in India.

Rockers, Kruk, and Laugesen : Percentage of total health expenditure financed by government as per their sample was 44.3% in low and middle income countries. The financing and administering of health services in public health system and basically health system are fundamentally government health institutions.

For the above reason to manage the public health funds effectively and efficiently there is strong need of 'Public Health Financial Management System – In India' for the existing public health System.

5. PUBLIC HEALTH FINANCIAL MANAGEMENT :

Honoré, Peggy A. DHA; Amy, Brian W. MD, MHA, MPH. Public Health Finance (2007) Financial management is a mix of finance, accounting, and management concepts² used to assess, predict, and minimize economic loss and to achieve stated goals⁹ in organizations. Typically, this is practiced through a synergistic system of interrelated finance, accounting, and budgeting functions.

Costich, Julia F. JD, PhD; Honoré, Peggy A. DHA; Scutchfield, F. Douglas MD. Public Health Financial Management needs (2009) the identification of public health financial management practice by the national experts to check up the validity for the competencies and programming for educational priorities in India. A survey for local public health finance officer has been conducted and indentified as the most important and needing knowledge of budget, analysis, interpretation and communication. The national experts divided the public health financial competencies into three main categories 1. Financial Management analysis and assessment. 2. Policy development and program planning 3. Administrative and General.

6. PUBLIC HEALTH FINANCIAL MANAGEMENT SYSTEM IN INDIA

The public health system has profound effects on Indian lives. Accesses to quality of health services contributes to good health, which helps Indian meets obligations of their families, the find the success in the work place in the all field enjoy an overall quality of life so public health delivery systems ability deliver needed at reasonable cost is an important of Indian's over all standards of living under the Universal Health Coverage. In this health concept, all the events happen under the public health delivery system needs the effective accounting and reporting the public health financial activities.

Since from 2005 the public health financing scenario has been changing fast in India, with the strong universal care concept Government of India increase spending on health from 1 percentage of GDP to 2-3 Percentage by 2017 at the end of second phase of National Health Mission. As per the goal of Millennium Development Goal GOI has been increased financial resources substantially since from 2005 to 2017 to reach targeted health goal, which is explained implementation frame work of NHM and MDG-5 for existing and new health initiatives required as per the local health needs of the people.

The objective of NHM is to provide accessible, affordable, accountable, effective and reliable health care, especially to poor and vulnerable sections of the population of the country. For this various vertical and horizontal health programs have been incorporated and implemented at state, district and programme implementing units i.e. District hospitals, Sub

Divisional Hospitals, Community Health Centers, Primary Health Centers and Sub Health Center at village level. To reach 2-3% of the GDP, GOI has to enhanced the funds of allocation to states under this mission, the brief defined and sound financial management system is required for the achieving mission goal i.e. health programmes physical as well financial as per the expected level of achievement (ELA) or against NHM approved recording of proceedings (ROP) fixed by the GOI to states and districts.

In India, the states are playing very crucial role while partially substituted funds to the central and effective implementation of all the health programs at state level and district level. The states are facing certain constraints of acquisition, allocation and utilization of these resources as per the limit. Due to the heavy flow of funds to increase public health spending in the health sector, there is a strong need of separate Public Health Financial Management System in India to maintain National Health Accounts, each and every health activity needs physical and financial existence there is a essential needs of recording accounting and reporting practices to maintained universal standards is required in the public health system in India.

The scope of public health financial management confined to the activities of public health and system: planning, budgeting, flow of funds, accounting, reporting and auditing as per the public funding as per the financial norms of GOI.

7. METHODS

The various methods used for data collecting, including literature reviewed i.e. Management Information System, secondary analysis of data from published and unpublished reports from government and non government agencies and research paper and articles. The data used from Websites of health organization. Hence data analysis is taken from these reports of India. This is an analytical study is based on secondary data available. Depending on the type of data available on public health financial management analysis, we used the range of methods, like analytical methods, comparison method and cross analysis of data available.

8. RESULTS

Public Health Foundation of India: Public Health in India 2014. Public Health has been defined as a science is dealing with determinants of and defense of health at the population level with the aspects of preventive, care and curative measures.

Public health motive is to understand and influence the social, cultural and economic determinants of health as well as to study and structure health systems as efficient channels for health services delivery. (*Public Health Foundation of India*). In modern days Public health is a very important discipline for academic, research, teaching and professional prevent and to promote the health of publics.

Gillespie KN¹, Kurz RS, McBride T, Schmitz HH. (2009). Health Financial Management System: is one of important element of public health governance towards effective implementation of health interventions at the programme implementing units. The impact of financial management assessment on health is not differentiated from the rest of the public government sector. Public expenditure, accounting and reporting view is has to be assessments base on the standards set of health indicators. Ministry of Health is concerned, however the public expenditure and financial accounting concepts and framework is underutilized in assessing public health financial management in localized of scenario, technical specifications and requirements included in public health financial management system is critical barrier for ministry of health and family welfare at GOI level to conduct meaningful assessment objectivity of physical and financial aspects of health programme interventions.

In the public health finance governance has to be adopted Public Health financial Management system to reflect the needs to improve the goal of health programs interventions. *In public expenditure and financial accounting framework (revised Jan-2011)* also reveals the set or sub set of indicators of financial management are relevant to the public health financial management dimensions. 1. Credibility of the budget. 2. Comprehensiveness and transparency. 3. Policy-based budgeting. 4. Predictability and control in budget expectations. 5. Accounting, recording and reporting and 6. External scrutiny and audit.

In the 5th dimensions: essential record and information are produced, maintained and provide to meet financing decision making, management and reporting purpose. In the 6th dimension: internal and external agencies to scrutiny and auditing of public health finance follow up.

The above all dimensions of PEFA frame work denotes that the needs to create the separate financial management needs system for the public health system. The general public financial management systems have been improved upon in the following aspects: capacity building, strengthening of internal audit system and institutionalized method of external audit in the second administrative reforms commissions.

Public finance management basically deals with all the aspects of resources mobilization and expenditure management in government and it has been defined shortly was confined to budgeting, accounting, monitoring and evaluate.

The Government of India. National Rural Health Mission: Framework for Implementation (2005-2012). Health sector is complex with various goals, various products and different types of beneficiaries. As per the GOI, proposed to raised health funding was 2.5 percent of the GDP during the 12th Five Year Plan and this shows that increase in health spending also commensurate increase. The best use of this opportunity, management of funds must be accountable, effective and efficient to form and developing the field of public health financial management system in India for health sector.

Financial Management in public health system should be well structured, brief outlined with confined to the public funding rules and regulation while using fund in decentralization mode. The clear cut outlines of operational guidelines regarding planning and budgeting, funds flowing and allocation, reporting and auditing procedure both internal and statutory.

Over all fund flow have been to flow through Programme Management Structure from Ministry of Health and Family Welfare GOI to States at various levels, i.e. GOI to State, State to Districts, and Districts to the programme implementing units like District Hospital, Sub Divisional/General/Taluka Hospitals, Primary Health Centers, Community Health Centers and Sub Health Centre's by vertically and at District by programme wise by horizontally.

The main objective of public health financial management is to effective operationalization of an effective and accountable financial management system for budgeting, release, monitoring, supervising and utilization of funds as well as efficient reporting background under central, state, district, block and at each health facility level.

Public health financial management needs: report of a national survey by Costich JF¹, Honoré PA, Scutchfield FD. (2009): The Health Department Officers needing additional training regarding knowledge of budget activities, financial data interpretation, analysis, communication and ability to assess and correct financial status of the health organization. The need importance of finance competences in public health and for the training and critical need of training opportunities has to be accessible, cost effective and benefited to targeted individual or group needs. The finding report says here is to build on the introducing Public Health Financial Management Practices competencies by National Expert Panel and the intension of these authors is to identify the priority area of educational programming to improve the financial management system in public health and system.

Competencies for public health finance: an initial assessment and recommendations by Gillespie KN¹, Kurz RS, McBride T, Schmitz HH (2004): To identify the needs of public health managers with relevant to public health finance. A Survey of public health practitioners and the these practitioners strongly believe that the broad range financial management competencies are essentially required to administering the finances of a public health care department and public health system. The public health finance field has to be advanced with the understanding the what managers needs to maser in public health finance effectively and efficiently functional as public health managers as per the today's public health needs.

9. DISCUSSION AND CONCLUSION

A. DISCUSSION.

In the flow of public funding processes Public Health Financial Management System is need of well structured Financial Management Group to processes all the following financial activities for vertical and horizontal public health program at GOI, State and District level and in this study we will discuss the and constraints, issues and need of the public health financial management as a subject from the business financial management thoroughly.

- Planning and budgeting: is the first and prime activity of Public Health Financial Management, very poor system of planning and budgeting of public health delivery function/ activities in relation to physical as well as financial aspects of all the national/state health programs as per the needs of the public health and system
- The timely releases of approved funds to states, districts and program implementing units. i.e., DH, SDH, CHC, PHC and SHC.
- Supportive supervision and monitoring of fund released (advances) and utilization of funds at various level of programme implementing units as per the concerned program guidelines with all the financial management norms.
- The timely submission and monitoring of Statement of Expenditure (SOE) and other financial management reports as per the financial formats as per the reporting norms as specified by the health financial management groups from health and family welfare services directives.
- The finding of physical and financial gaps as per the goals of the concerned programs and implementation of those programmes as per the goal fixed by the GOI and States.
- Compilation of Health Management Information System and Management Information System relating to physical and financial aspects of particular health programs as per the goal fixed by GOI.
- The review of formulation and development of financial policies, guidelines and issues on the basis of existing financial management system (finding gaps).
- Training and development of financial/hospital managers/assistants as per the financial management systems requirement and relating to the all the aspects of accounting and reporting.
- To build the efficient and effective internal and external auditing system in the public health and system.
- To review of utilization, SOE and financial management reports at fixed interval at central, state district and block level. The reviewed financial gap has to be sent by way of proceedings to the concerned program implementing units for the compliance and bring into the track.
- The separate financial management system for human resources, who are working in the regular and in sources employees. i.e. Just like a HR payroll as per the Human Resources Management.
- A well qualified full time Accountant with computer skill having experience in accounting package and knowledge has to be placed in every government hospital to look after the accounting and reporting aspects and to build the capacity of remaining for personnel, who are dealing with financial activities. By creating financial specific job authority and responsibility.
- Indian Standard Organization (ISO) standards has to be implement at DH,CHC and PHC level to increase the efficiency and transparency of financial transactions.
- The Audit processes is at program implementing units at the fixed intervals and prepare all the financial statement for the particular year has to be implemented to maintenance of accuracy, reliability and transparency as per the GOI and state financial management system.
- All the financial reporting formats or register to all the government hospitals should uniformed as per the program guidelines throughout the state, so it easy to compilation, comparison, implementing, monitoring and supervision as per the concerned programs goals.

B. CONCLUSION.

This study made an attempt to analyses the influence of suitable and uniform method of accounting and reporting of public health funding and public health expenditure in a broad scenario of public health system as a whole. The uniform system of public health financial management system is required at the government of India and each state level for the maintaining books of accounts at the financial management unit in the large scale health project units like, National Health Mission, Universal Health Coverage funded by World Health Organization. The business financial management financial transparency and the accounting practice is presently using in the public health financial management system. So in the above discussion thoroughly discussed, what all the points have to be included in the new public health financial management system to implementation all the National Health Pdrogrammes in the Public Health System.

This study advance the knowledge of District Programme Implementing Officers, hospital programme managers, health professional and relevant academic professional and the research scholar to analyze the how and why this new field of study Public Health Financial Management is needed in the Public Health System than business financial management. Also the helpful to medical officers and all the staff, who are dealing with accounting and reporting practice and financial management activities in the all public health facilities to increase the knowledge to implementing the health programme with suitable strategies. So the overall objective of this study is to introduce the new public health financial management is

a new academic subject for the courses like Master of Public Health, Master of Hospital Administration, Masters in Hospital Management and other Health Diploma courses, the effective management of financial resources in the public health system and it is useful all the states implementing the health programmes under central sponsored and state sponsored health programmes to reach MDG-5, sustainable development goal by 2030 and contribution to the existing and future advancement in the field of financial management in relevance to the health as a world scenario.

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