

HEALTH FINANCING GUIDANCE No. 4

# ALIGNING PUBLIC FINANCIAL MANAGEMENT AND HEALTH FINANCING

A PROCESS GUIDE FOR IDENTIFYING  
ISSUES AND FOSTERING DIALOGUE





HEALTH FINANCING GUIDANCE No. 4

# ALIGNING PUBLIC FINANCIAL MANAGEMENT AND HEALTH FINANCING

A PROCESS GUIDE FOR IDENTIFYING  
ISSUES AND FOSTERING DIALOGUE

Aligning public financial management and health financing: a process guide for identifying issues and fostering dialogue  
(Health Financing Guidance Series No. 4)  
ISBN 978-92-4-151307-4

© World Health Organization 2017

Some rights reserved. This work is available under the Creative Commons Attribution-NonCommercial-ShareAlike 3.0 IGO licence (CC BY-NC-SA 3.0 IGO; <https://creativecommons.org/licenses/by-nc-sa/3.0/igo>).

Under the terms of this licence, you may copy, redistribute and adapt the work for non-commercial purposes, provided the work is appropriately cited, as indicated below. In any use of this work, there should be no suggestion that WHO endorses any specific organization, products or services. The use of the WHO logo is not permitted. If you adapt the work, then you must license your work under the same or equivalent Creative Commons licence. If you create a translation of this work, you should add the following disclaimer along with the suggested citation: "This translation was not created by the World Health Organization (WHO). WHO is not responsible for the content or accuracy of this translation. The original English edition shall be the binding and authentic edition."

Any mediation relating to disputes arising under the licence shall be conducted in accordance with the mediation rules of the World Intellectual Property Organization.

**Suggested citation.** Aligning public financial management and health financing: a process guide for identifying issues and fostering dialogue. Geneva: World Health Organization; 2017 (Health Financing Guidance Series No. 4). Licence: CC BY-NC-SA 3.0 IGO.

**Cataloguing-in-Publication (CIP) data.** CIP data are available at <http://apps.who.int/iris>.

**Sales, rights and licensing.** To purchase WHO publications, see <http://apps.who.int/bookorders>. To submit requests for commercial use and queries on rights and licensing, see <http://www.who.int/about/licensing>.

**Third-party materials.** If you wish to reuse material from this work that is attributed to a third party, such as tables, figures or images, it is your responsibility to determine whether permission is needed for that reuse and to obtain permission from the copyright holder. The risk of claims resulting from infringement of any third-party-owned component in the work rests solely with the user.

**General disclaimers.** The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of WHO concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries. Dotted and dashed lines on maps represent approximate border lines for which there may not yet be full agreement.

The mention of specific companies or of certain manufacturers' products does not imply that they are endorsed or recommended by WHO in preference to others of a similar nature that are not mentioned. Errors and omissions excepted, the names of proprietary products are distinguished by initial capital letters.

All reasonable precautions have been taken by WHO to verify the information contained in this publication. However, the published material is being distributed without warranty of any kind, either expressed or implied. The responsibility for the interpretation and use of the material lies with the reader. In no event shall WHO be liable for damages arising from its use.

Printed in Switzerland

# Contents

---

<b>PREFACE</b>	<b>3</b>
<b>INTRODUCTION</b>	<b>4</b>
The public financial management system.....	5
The health financing system.....	7
The purpose of this guide.....	10
When this guide can be useful .....	10
How this guide is organized.....	16
How the assessment process is structured .....	20
<b>MODULE 1: LAYING THE GROUNDWORK</b>	<b>25</b>
Section 1.1—Current policy initiatives .....	25
Section 1.2—Health financing sources and coverage arrangements.....	26
Section 1.3—Fiscal decentralization.....	29
<b>MODULE 2: FORMULATING THE HEALTH BUDGET</b>	<b>31</b>
Section 2.1—Budget preparation process .....	32
Section 2.2—Budget allocation to the health sector .....	33
Section 2.3—Budget allocation within the health sector .....	34
Section 2.4—Allocation of development assistance for health.....	35
Section 2.5—Assessment of health budget formulation .....	36
<b>MODULE 3: BUDGET EXECUTION AND PROVIDER PAYMENT</b>	<b>38</b>
Section 3.1—Budget execution process.....	39
Section 3.2—Purchasing and provider payment arrangements.....	40
Section 3.3—Assessment of health budget execution and purchasing/provider payment .....	42
<b>MODULE 4: BUDGET ACCOUNTING AND REPORTING</b>	<b>45</b>
Section 4.1—Process of budget monitoring .....	45
Section 4.2—Accountability .....	46
Section 4.3—Assessment of health budget monitoring.....	47

---

Section 5.1—Fiscal sustainability mechanisms.....	48
Section 5.2—Assessment of fiscal sustainability mechanisms .....	49

---

Section 6.1—Options for improving alignment between the PFM system and health financing system.....	52
Section 6.2—Roadmap for improving alignment between the PFM system and health financing system.....	54

---

Module 1 .....	A-2
Module 2.....	A-9
Module 3.....	A-16
Module 4.....	A-23
Module 5.....	A-27

This guide was commissioned by the World Health Organization (WHO) and jointly prepared by Results for Development (R4D) and WHO under the auspices of WHO's Department of Health Systems Governance and Financing, Health Financing Unit. It is part of the Collaborative Agenda on Fiscal Space, Public Financial Management and Health Financing Policy. Preliminary drafts were presented at the second Collaborative Agenda meeting in Montreux, Switzerland, in April 2016.

This document offers guidance to help health and finance authorities at the country level engage in productive dialogue, assess alignment between a country's public financial management (PFM) system and health financing system, and work toward a joint policy roadmap to improve alignment. It builds on a paper<sup>1</sup> that considers how PFM and health financing systems can be better aligned in support of universal health coverage (UHC), provides a framework for examining common challenges and offers strategies for addressing those challenges.

These resources can be helpful to an array of stakeholders who are engaged in efforts to move toward UHC by bringing PFM and health financing systems into better alignment:

- > **health policymakers** who are working to ensure more efficient spending and increased allocation to priority populations, programmes and services;
- > **public budget officials** who are charged with ensuring that expenditures in the health sector are transparent and accountable;
- > **health providers** who need more flexible financing arrangements so they can better align their resources with population needs; and
- > **external partners and donors** who aim to promote a sustainable transition to UHC.

Sinit Mehtsun (R4D) led the development of the guide, with contributions from Cheryl Cashin (R4D), Danielle Bloom (R4D), Elina Dale (WHO) and Susan Sparkes (WHO). The guide builds on a survey of budget officials by the Organisation for Economic Co-operation and Development (OECD) Joint Network on Fiscal Sustainability of Health Systems on budgeting practices for health, which includes direct input from Camila Vammalle, Chris James and Ana María Ruiz of the OECD. The survey was modified with input from Christoph Kurowski (World Bank) and Ajay Tandon (World Bank). Hélène Barroy (WHO), Joseph Kutzin (WHO) and Maximillian Mapunda (WHO) provided input, as did Sheila O'Dougherty (Abt Associates), Mariam Ally (Ministry of Health, Tanzania), Gemini Mtei (consultant, Tanzania), Maude Ruest Archambault (World Bank) and Hnin Hnin Pyne (World Bank). This work was done under the guidance of Agnès Soucat (Director, Health Systems Governance and Financing, WHO).

Financial support was provided by the UK Department for International Development (Program for Improving Countries' Health Financing Systems to Accelerate Progress towards Universal Health Coverage) and the Ministry of Health and Welfare of the Republic of Korea (Tripartite Program on Strengthening Health Financing Systems for Universal Health Coverage). For more information, please go to [www.who.int/health\\_financing](http://www.who.int/health_financing).

---

<sup>1</sup> Cashin C, Bloom D, Sparkes S, Barroy H, Kutzin J, O'Dougherty S. Aligning public financial management and health financing: sustaining progress toward universal health coverage. Geneva: World Health Organization; 2017.

# Introduction

In recent years, many countries have adopted universal health coverage (UHC) as a national policy priority and have committed to directing government funding toward that goal. Ensuring sustainable progress toward UHC means that a country's public health financing system must routinely generate sufficient, and largely domestic, resources to achieve health sector objectives within its macroeconomic and fiscal context. It is not only the level of government health spending that matters for sustaining health systems that can meet UHC goals, but also the efficient and equitable use of those funds. Public budget revenues, as well as the public financing systems that manage those funding flows, therefore play a crucial role in directing money efficiently, equitably and effectively toward UHC goals and other health priorities.

The public financial management (PFM) system is the set of rules and institutions, policies and processes that govern the use of public funds. Since public budget funds form the cornerstone of sustainable financing for UHC in most countries,<sup>2</sup> PFM rules and institutions greatly affect the level and allocation of public health funding, the flexibility with which funds can be used, the effectiveness of spending and the way health sector results are accounted for. The PFM system provides the health sector with a domestic, integrated platform to manage resources coming from all sources and across national and subnational entities. While there are international standards that govern financial management systems—including for accounting, reporting and controls—these systems still need to be flexible enough to address country-specific needs, including those of the health sector and other social sectors.

PFM improvements in general are typically beneficial to the health sector. But the health sector faces some specific challenges that require more flexibility than PFM systems sometimes offer, including the ability to direct funds to where interventions and services are needed and to ensure equity while creating incentives for efficiency and quality. PFM systems do not always align with these health financing objectives.

Even when PFM reforms support health financing objectives, misalignments can occur due to incomplete implementation, poor communication or operational challenges such as poor-quality multiyear budgeting and incomplete transition toward programme-based budgeting. Misalignments can also be inadvertently introduced through new PFM policies that make it difficult to change pooling and purchasing arrangements as planned. In some cases, the health sector does not actively engage in policy dialogue and articulate its needs or does not take advantage of new or existing flexibilities.

预览已结束，完整报告链接和二维码如下：

[https://www.yunbaogao.cn/report/index/report?reportId=5\\_26198](https://www.yunbaogao.cn/report/index/report?reportId=5_26198)

