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ABSTRACT

The primary purpose of this study was to determine the influence of public financial management in healthcare service delivery in devolved government in Kenya. The specific objectives of the study were to investigate the influence of financial planning practices, internal control practices, revenue mobilization practices and corporate governance practices on healthcare service delivery in Kenya. The key model shaping this study was the best fit model. The study employed a cross-sectional research design, which helped in looking at the association between public financial management practices' variables and delivery of healthcare services. The study population targeted administrators and doctors from all counties. These included CECs - Health, Level 5 CEOs and Level 4 doctors-in-charge. This study employed both purposive and simple stratified random sampling technique to choose its sample. Primary data was collected using questionnaires, which were distributed to the officers selected to participate in the study. Questionnaires were the main data collection tool from the respondents. Multiple regression models were used for the purpose of analysing data (descriptive and inferential statistics) using SPSS Version 23 software. The findings of the study were presented using tables. The study found that financial planning practices, internal control practices, revenue mobilization practices and corporate governance practices had significant influence on devolved healthcare service delivery in Kenya. Hence, the study recommended that public financial management processes should have a substantial impact on service delivery outcomes because they affect how county governments and health care facilities are able to operate. Kenya's central and county-level governments should consider the following policy recommendations to improve the management of public funds in the health sector.

Keyword: *Financial Planning Practices, Internal Control Practices, Revenue Mobilization Practices, Corporate Governance*

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INTRODUCTION

Public financial management is the process by which governments manage their resources throughout the budget cycle. As a result, Public financial management is a powerful instrument for governments to implement policy, including health policy, and achieve their social and economic goals. (Brusca, Gómez-villegas, & Montesinos, 2016). This means that it must be effectively and efficiently managed to bring about the needed change and results from the activity for which the funds have been made available. Nevertheless, public financial management success continues to be challenged in most of developing countries in Africa because of ongoing negative residual effects of poor corporate governance, delays in revenue allocation, lack of accountability, corruption, financial maladministration, financial mismanagement; misappropriation of public finance by those in charge leading to financial crisis. (Rosen & Gayer, 2010). According to Prowle (2010) public sector organizations, especially county governments in Kenya deal with large amounts of public funds in term of millions and operate in healthcare service delivery, thereby dictating a need for a high degree of confidence in the way in which their health care service delivery is conducted. Furthermore, all other aspects of finance management in the public sector should be done prudently. According to Rosen and Gayer (2010) these feelings towards government are inextricably bound up with its taxing and spending activities.

Health care service delivery is defined by World Health Organization as the immediate output of the inputs into a health system (Mutangadura, 2004). Kutzin (2013) asserts that government and private entities, infrastructure, human resources, management practices, and organizational culture, to name a few, all play a role in health service delivery. PFM, or the processes by which public funds are managed, is critical to service delivery because it establishes the framework of how public funds are used to fund health-care delivery. As a result, PFM has an impact on how service delivery contributes to the health system's efficiency, equity, and quality goals. and accountability and ultimately to better health status and financial protection (Kutzin, 2013).

Decentralized governance organizations played a major role in simplifying effective and efficient delivery of public services in many developed countries, including the United Kingdom and the United States. North Dakota, in the United States of America, can serve as a good example and can serve as a superior means of signaling a period of local government reform, as well as signposting current practical lessons to county management that has been initiated in Kenya. A coalition of citizen and interest groups, representing both the rural and urban perspectives, has been pushing for local government reform for over a decade (Morelli & Seaman 2007). Recent study deliveries signposted that it was not that gush for the local government form as developed in Middle Western states was less strong than elsewhere, but the very pressure of economic circumstances, coupled with the expansion of local government services, made change inevitable (Amisi & Rotich 2015).

In African countries, the devolved government structures play a major role in enhancing effective and efficient service delivery to general citizens. Efficient delivery of public services in Africa and other developing regions has for a long time been hindered by highly centralized government bureaucracies (Nyanjom, 2011). A study of decentralization in 30 African countries concluded that it is significant to note that in no country was the claim to centralization as a preferred organizational model made or implied, nor was decentralization considered undesirable, only difficult to effect and sustain. The theoretical premise of devolution posits that building on the multi-dimensional approach the organization and management of state power, a devolved system involves the creation of two or more levels of government that are co-ordinate, but not subordinate to each other (Ngui, 2014).

Devolution in Kenya is the pillar of the Constitution and seeks to bring government closer to the people, with county governments at the center of dispersing political power and economic resources to Kenyans at the grassroots. The announcement of the Constitution of Kenya 2010 manifested a major revolutionary in the way the country is governed. Stipulated the dispersal of political power and economic resources from the center in Nairobi to the ordinary in a process recognized as devolution (ROK,2017).

As a result, 47 county governments and the Senate were established following the March 4, 2013, General Election as part of the implementation of devolution. With this, Kenya came full circle from pre-independence days when a form of devolution, then known as *Majimbo*, was introduced briefly in 1962 but scrapped soon after independence. *Majimbo* came following intense political battles between two independence parties Kenya African National Union (KANU) and Kenya African Democratic Union (KADU) as they negotiated the independence Constitution in Lancaster (ROK,2017).

Administration handling of county management in Kenya encountered numerous challenges particularly in the health sector (Mbarire, 2016). Many county administrations had been facing major challenges particularly in delivery of public services. Public health services remained one of the sectors that suffered and almost fail to deliver minimum output of the anticipated results. In 2014 public health staff called for a country wide strike which prompted Parliament to demand shedding of health roles from county administration. This was due to the appalling resignation of 189 doctors. The House Departmental Committee on Health endorsed the establishment of a special taskforce to inverse the transfer of health services to county level. The committee recommended a phase-out approach anticipated to take three years rather than the immediate way it was initially conducted (Mbarire,2016).

Statement of the Problem

Public financial management is concerned with ensuring funds are available when required and that they are acquired and utilized in the most efficient and effective manner to the advantage of the citizens. Provision of health care services in devolution of government is one of the key principles of the 2010 Kenyan constitution in which counties have been envisaged as the primary units. These units are mandated to receive reliable sources of revenue by the constitution to enable them to be self- governing and deliver services effectively. Following the devolution of health services, there have been cases of health workers downing their tools citing poor pay, poor working conditions among other problems. However, the Office of Controller of Budget reveals that the Public financial management practices of both national and county governments are generally weak and dominated by conditions of resource scarcity *vis-a-vis* the ever-increasing development programs on which such funds are allocated (COB, 2016). Over the past three financial years, service delivery continues being poor as depicted by the high level of lack of capacity of public finance staff, delays in payments, long procurement processes, as well as poor internal controls all translating to a low citizens' satisfaction index (COB, 2015).

Studies by Khaunya, Wawire and Chepng'eno (2015) on devolved governance in Kenya revealed that counties had been faced with a myriad of challenges that stand in the way of the realized achievements. The study revealed that devolved functions such as health had been riddled by challenges to an extent that medical staff had resisted their function being placed under County Government's public service. Cases have been also documented where the executive arm of the national government is reluctant in devolving some funds meant for county development programs curtailing service delivery such as the payment of salaries and other grass root developments by the county governments (Abdumlingo & Mugambi, 2014).

Such challenges coupled with over-expectations from the residents have given pressure to counties and thus struggling to deliver core mandates. This study therefore sought to address this knowledge gap by determining the relationship between public financial management and provision of health care services at devolved government in Kenya.

Objectives of the Study

The general objective of this study was to determine the relationship between public financial management and devolved health care service delivery in Kenya. The specific objectives of this study were:

- To determine the relationship between financial planning and devolved health care service delivery in Kenya.
- To examine the relationship between internal control and devolved health care service delivery in Kenya.
- To examine the relationship between revenue mobilization and devolved health care service delivery in Kenya.
- To establish the relationship between corporate governance and devolved health care service delivery in Kenya.

The study was guided by the following research questions;

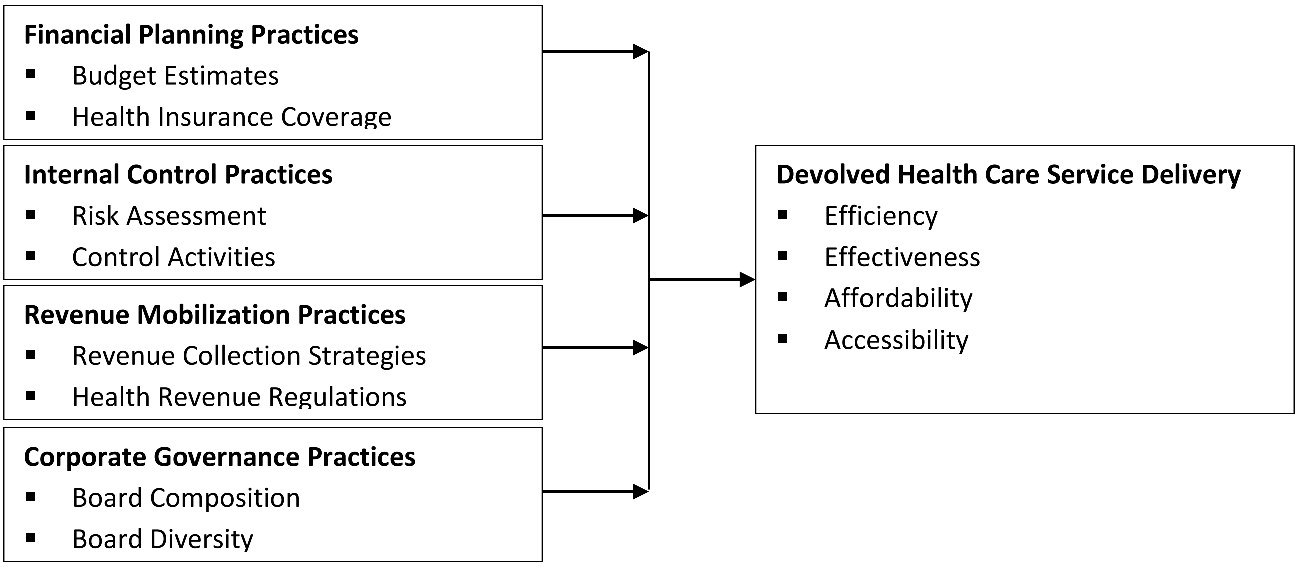
- What is the relationship between financial planning and devolved health care service delivery in Kenya?
- What is the relationship between internal control and devolved health care service delivery in Kenya?
- What is the relationship between revenue mobilization and devolved health care service delivery in Kenya?
- What is the relationship between corporate governance and devolved health care service delivery in Kenya?

LITERATURE REVIEW

Theoretical Framework

The theoretical underpinning of this study was enriched by several theories that basically informed the various study variables. These theories included agency theory which greatly enriched and established the dependent variable, resource dependency theory, financial control theory, theory of public budgeting and stewardship theory; informed the independent variables.

Conceptual Framework



Independent Variables **Dependent Variable**

Figure 1: Conceptual Framework

METHODOLOGY

Research Design: Cross sectional research design was used in this study. According to Kothari (2008) Cross sectional research design research studies determined the frequency with which a variable occurs or its association with other variables. The design helped in looking at the association between financial management practices variables and financial distress.

Population: Population is a complete set of elements (persons or objects) that possess some common characteristic defined by the sampling criteria established by the researcher (Friedland, Carol & Jennifer 2018).The study population targeted administrators and doctors from all counties. These included CECs – Health (47), Level 5 CEOs (13) and Level 4 doctors-in-charge (253) – a total of 303.

Sampling Frame: Kothari (2004) defines a sampling frame as a list of population from which a sample is drawn. For this study, the sample frame was drawn from the relevant authorities in health care that are pertinent to the study.

Sample and Sampling Technique: Sampling is a procedure of using a small number of items or part of the whole population to make conclusions regarding the population. It enables the researcher to estimate some unknown characteristics of the population and make generalization, (Zikmund, 2003). This study employed systematic sampling under probability sampling method. The researcher utilized the Krejcie and Morgan Table to determine an appropriate sample size for the study. For a population of about 300 (303 for the study), the sample size was determined to be 169 with a margin of error of ±5% and a confidence level of 95%.

Research Instruments: Data was obtained by means of research questionnaires. The questionnaire is a research tool that collects data from a broad sample and tries to turn the research goals into concrete questions and the answers to each question are generated by the hypotheses test data (Mugenda & Mugenda, 2003). The questionnaire used for the research consisted of both open and closed questions, which captured the independent variables and the dependent variable; which mitigates subjectivity and facilitates qualitative and quantitative analysis..

Pilot Test: A pilot test was carried out to determine the validity and reliability of the questionnaires in gathering the data required for purposes of the study. This was done using a sample of ten (10) questionnaires which were obtained randomly. The respondents' views were evaluated and incorporated to enhance content and construct validity of the questionnaire.

Data Analysis and Presentation: This is the extraction of significant variables, detecting any abnormalities and testing assumptions (Kombo & Tromp, 2011).Raw data collected from the questionnaires was first cleaned, sorted, coded and subjected to the SPSS software; using descriptive and inferential statistics

Statistical Model: The study used multiple regression models to measure determine the influence of public financial management on devolved health care service delivery.

$$Y = \beta 0 + \beta_1 X_1 + \beta 2 X_2 + \beta 3 X_3 + \beta 4 X_4 + \epsilon$$

Where Y was the dependent variable, (Devolved Health Care Service Delivery) and β0 was the regression co-efficient while β1, β2, β3 and β4 were the slopes of the regression equation.

X_1 is the independent variable (financial planning practice)

X_2 is the independent variable (internal control practice)

X_3 is the independent variable (revenue mobilization practice)

X_4 is the independent variable (corporate governance practice)

ϵ is an error term normally distributed about a mean of 0 and for purposes of computation, is assumed to be 0. Error term is the part of the statistical equation that indicates what remains unexplained by the independent variable (Gupta & Kapoo, 2020).

FINDINGS

Response Rate

According to Fowler, (2004), response rate in a research context refers to the extent to which the collected set of data includes all sample members of the targeted population. The study sample consisted of 169 respondents. The researcher distributed one hundred and sixty-nine (169) questionnaires. Among the 169 questionnaires distributed, 105 were returned and filled appropriately representing 62.1%. (Table 1)

Table 1: Response rate

Response rate	Frequency	Percent	Cumulative Percent
Returned questionnaires	105	62.1	62.1
Un-returned questionnaires	64	37.9	37.9
Total	**169**	**100.0**	

Pilot Study Results

A pilot study was conducted to establish whether the research instrument was valid and reliable for data collection. The testing was done using a sample of 10 questionnaires which were obtained randomly and where reliability, validity and factor analysis was performed, and findings were discussed.

Table 2: Cronbach Alpha for Reliability Assessment

Variables	Cronbach's Alpha Before Removing Some Items	No of Items	Remarks
Financial Planning Practice	.852	11	Accepted
Internal Control Practice	.834	15	Accepted
Revenue Mobilization Practice	.709	13	Accepted
Corporate Governance Practice	.720	15	Accepted
Devolved Health Care Service Delivery	**.799**	**8**	**Accepted**

Table 3: Validity Results

Variables	Measure		
	Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.830
Financial Planning Practices	Bartlett's Test of Sphericity	Approx. Chi-Square	537.878
		Df	55
		Sig.	.000
	Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.753
Internal Control Practices	Bartlett's Test of Sphericity	Approx. Chi-Square	501.629
		Df	55
		Sig.	.000
	Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.622
Revenue Mobilization Practices		Approx. Chi-Square	1328.642
	Bartlett's Test of Sphericity	Df	78
		Sig.	.000
	Kaiser-Meyer-Olkin Measure of Sampling Adequacy		.834
Corporate Governance practices	Bartlett's Test of Sphericity	Approx. Chi-Square	1136.598
		Df	78
		Sig.	.000
	Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.717
Heath Care service Delivery	Bartlett's Test of Sphericity	Approx. Chi-Square	835.739
		Df	78
		Sig.	.000

Table 4: Correlation Analysis of Independent and Dependent Variables

		Financial Planning Practices	Internal Control Practices	Revenue Mobilization Practices	corporate governance practice	Devolved Healthcare Service Delivery
Financial Planning Practices	Pearson Correlation	1	.583**	.542**	.565**	.710**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	105	105	105	105	105
Internal Control Practices	Pearson Correlation	.583**	1	.664**	.597**	.641**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	105	105	105	105	105
Revenue Mobilization Practices	Pearson Correlation	.542**	.664**	1	.625**	.698**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	105	105	105	105	105
Corporate Governance Practices	Pearson Correlation	.565**	.597**	.625**	1	.784**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	105	105	105	105	105
Devolved Health Care Service Delivery	Pearson Correlation	.710**	0.641**	.698**	.784**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	105	105	105	105	105

Regression Analysis

The results indicate that the overall model was satisfactory as it is supported by the coefficient of determination also known as the R-square of 0.888. This means that all the independent variables explain 88.8% of the variations in the dependent variable.

Table 5: Overall summary model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.942a	.888	.886	.12227	1.801

a. Predictors: (Constant) Financial Planning Practices, Internal Control Practices, Revenue Mobilization Practices and Corporate Governance Practices

ANOVA Overall Model Fitness

Table 6 provides the results on the analysis of the variance (ANOVA). The results indicated that the overall model was statistically significant. This was supported by an F statistic of 199,2493 and the reported p-value (0.000) which was less than the conventional probability of 0.05 significance level. These results suggest that the independent variables are good predictors of dependent variable.

Table 6: Analysis of Variance (ANOVA)

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	35.033	4	8.759	199,2493	.000b
1	Residual	4.440	101	.04396		
	Total	39.473	105			

a. Dependent Variable: Devolved Health Care Service Delivery

b. Predictors: (Constant) Financial Planning Practices, Internal Control Practices, Revenue Mobilization Practices and Corporate Governance Practices

Overall Regression Coefficients

Regression of coefficients results in Table 7 shows that there was a positive and significant relationship between devolved healthcare service delivery (dependent variable) and financial planning practices, internal control practices, revenue mobilization practices and corporate governance practices (independent variables). From the finding, the overall model obtained was expressed as follows: -

$$Y= 1.698 + 0.192X_1+ 0.082X_2+0.078X_3+0.205X_4$$

These were supported by beta coefficients of 0.192, 0.082, 0.078 and 0.205 respectively. These results showed that a change in either of the variables would definitely lead to a positive change on devolved health care service delivery in Kenya.

Table 7: Overall Regression Coefficients

Model	Unstandardized Coeff		Std Coeff	f	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1.698	.046		36.863	.000		
Financial Planning Practices	.192	.016	.310	12.068	.000	.574	1.742
Internal Control Practices	.082	.014	.170	5.705	.000	.427	2.342
Revenue Mobilization Practices	.078	.014	.164	5.387	.000	.408	2.449
Corporate Governance Practices	.205	.016	.356	12.800	.000	.490	2.039

a. Dependent Variable: Devolved Healthcare Service Delivery (Y)

CONCLUSIONS AND RECOMMENDATIONS

The current study stemmed from the realization of the research problem in literature influence of public financial management on provision of health care service delivery at devolved government in Kenya. Empirically most of the studies on influence of public financial management have been skewed towards use of secondary data and only specific public financial management aspects had been evaluated. Among the several studies which had been done in the Kenyan perspective, majority have not examined the causal joint influence of public financial management on health care service delivery at devolved governments in Kenya. Consequently, the researcher’s primary purpose was to examine the influence of public financial management on health care service delivery at devolved governments in Kenya.

In particular, the study sought to determine the influence of financial planning practices on health care service delivery at devolved governments in Kenya, to examine the influence of internal control practices on health care service delivery at devolved governments in Kenya, to establish the influence of revenue mobilization practices on health care service delivery at devolved governments in Kenya, and lastly to examine the influence of corporate governance practices on health care service delivery at devolved governments in Kenya.

Further, the study sought to test four hypotheses which in turn answered the research questions posed; there is no significant influence of financial planning practices on health care service delivery at devolved governments in Kenya, there is no significant influence of internal control practices on health care service delivery at devolved governments in Kenya, there is no significant influence of revenue mobilization practices on health care service delivery at devolved governments in Kenya and there is no significant influence of corporate governance practices on health care service delivery at devolved governments in Kenya.

In order to meet the overall objective and test the study hypotheses, the study adopted cross-sectional research design. The Krejcie and Morgan Table was used to select a sample of 169 respondents based on the population determined for the study in all counties in Kenya. The sample comprised of County CECs, Level 5 hospitals’ CEOs and Level 4 hospitals' Doctors in Charge. Primary data was collected; with 169 questionnaires being issued and 105 completely filled and returned, yielding a response rate of 62.1%.

Descriptive analysis such as frequency, percentage, mean and standard deviation were used to analyze the data which was summarized using figures and tables. Correlation analysis was used to examine the strength of the relationship between public financial management and health care service delivery at devolved governments in Kenya while regression analysis was used to examine the nature of the relationship between public financial management and health care service delivery at devolved governments in Kenya. Prior to regression analysis tests for various assumptions were carried out, for example, normality test was tested using skewness and kurtosis, multicollinearity was tested using Variance Inflation Factors (VIF) and tolerance values. On overall 88.8% of the variation in health care service delivery at devolved governments in Kenya can be explained by financial planning practices, internal control practices, revenue mobilization practices and corporate governance practices while the remaining percentage can be explained by other factors excluded in the model

From the findings of the study, it could be concluded that financial planning had a positive significant effect on health care service delivery at devolved governments in Kenya with a coefficient of determination of 58.6%.

On internal control practices it was concluded that the same had a positive significant effects on optimization of health care service delivery at devolved governments in Kenya with slightly relative smaller coefficient of determination 58.5% which means that management should put more effort on internal control practices in order to obtain optimum solution to health care service delivery at devolved governments in Kenya.

On revenue mobilization practices it was concluded that it had a positive significant effects on optimization of health care service delivery at devolved governments in Kenya with slightly relative smaller coefficient of determination 58.4% which means that management should put more effort on revenue mobilization practices in order to obtain optimum solution to health care service delivery at devolved governments in Kenya.

Lastly, on corporate governance practices it was concluded that it had a positive significant influence on optimization of health care service delivery at devolved governments in Kenya with a coefficient of determination 67.2%.

Based on the findings and conclusions of the study, the study found that some of the senior county personnel of the county governments as well as Level 4 and 5 hospitals were not aware that financial planning is a practice in their jurisdictions. This renders their performance prone to anticipated business risks and inefficiencies. It is recommended that awareness be created by policy makers on the importance of the financial planning in business operations. As policy makers, the senior county personnel should be consulting widely on the effective financial plans the government should adopt. The study established that the county government reviews their financial planning practices on annual basis. This period is long for close monitoring of the businesses and therefore it is difficult to correct deviations at early stages. Thus to deal with problem, it is recommended that reviews be done on biannually basis to reduce the long-time intervals.

Based on the above conclusions, the research study recommends that managers should be thoroughly trained on financial management skills. The managers should undergo continuous development programme through interactive symposiums, conferences, and open forums. Effective budget implementation at the county level should be facilitated through capacity building, robust systems and processes, prioritization, close monitoring and evaluation. All stakeholders should get involved in budget execution in enhancing the overall budget implementation. The financial management system needs to be supported in order to ensure prudent management of funds. There is a need for adequate sensitization of both the employees and the public on best financial management practices so that the oversight role is enhanced. The county needs to establish a strong link between the planning process and the budget process.

Based on internal control practices, there should be strengthening of internal control system like internal audits, reporting, control of activities, information and communication and risk assessment if the benefits associated with adoption of internal control systems are to be realized by the county governments in Kenya. The auditing of the county governments by the Auditor General does not seem to give a clear picture of business processes management and the application of corporate ethics and principles to county governments operation as it does to expenditure accountability. The audit processes seem to only look at the expenditure against approved value. Auditing should further assess if there is value for money in projects undertaken and the justification for various projects undertaken to improve management of financial resources. Therefore, this study recommends that an external body to be established by the National Government to audit County Governments.

The study recommended that revenue collection in county government should be privatized by giving out tenders to individuals or companies to collect revenues on behalf of county government to reduce the increasing rate of tax defaulters and constituting enforcement teams to check businesses that have failed to pay taxes and penalize them accordingly to increase revenue mobilization. The county government should increase sensitization, mobilization and publicity to the community about the importance of revenue collection especially as a means of enabling better healthcare service delivery. This can be done through rallies, village meetings, newspapers, radio programmes, commissioning of projects and use of local revenues collected for activities that have immediate and visible impact.

For county governments to have sustainable growth and stability, it was recommended that they should embrace best practices of corporate governance which will ensure that stakeholders wealth is looked after in the best way possible, that adequate risk management measures are put in place and that standards are not only in writing but that they are practiced on a day to day basis. The findings provided stakeholders in county governments with information that they have an important role to force county government' management to implement good corporate governance. In order to control the managers to implement good corporate governance, they should establish certain control mechanisms like being transparent and fair.

Policy recommendations of this study is that public financial management practices have a substantial impact on service delivery outcomes because they affect how county governments and health care facilities are able to operate. Kenya's central and county-level governments should consider the following policy recommendations to improve the management of public funds in the health sector.

Areas of further research

From the findings, the R2 was 88.8% which means that the independent variables (financial planning practices, internal control practices, revenue mobilization practices and corporate governance practices) explained health care service delivery at devolved governments in Kenya to an extent of 88.8% There are other factors which are not captured by the proposed model in this study which are captured by 11.2% which are not explained. From these results the study noted the need for further research in this area. Furthermore, the literature review found relatively thin evidence in general for a question that touches on two large areas of development policy. This research aims to contribute to filling this research gap, but a number of questions and issues suited to further research remain.

Further research in this area could usefully consider the following issues.

What are the underlying drivers of a stable and reliable budget allocation to health? The literature focuses on technical reforms such as introducing medium-term expenditure frameworks or performance budgeting, but there is little evidence of their positive effects. A more fruitful line of research may be to examine the underlying political economy and incentive factors that lead to stable and increasing health budgets (e.g. Simson and Welham, 2014), alongside consideration of technical reforms.

What would the 'next generation' of Public Expenditure Tracking Survey look like in supporting a better understanding of Public Financial Management challenges in the health sector? As noted above, Public Expenditure Tracking Survey appears to have fallen out of fashion and the number being undertaken has dropped dramatically in recent years. Research could usefully review the reasons for this, and consider which part(s) of the Public Expenditure Tracking Survey approach remain(s) most useful for understanding how resources are flowing to a particular sector, including health.

What kind of accountability and transparency work in the field of healthcare, and under what circumstances? A number of studies suggest that transparency and participation matter. However, the evidence comes from a wide range of studies and contexts, and the causal mechanisms operating in each are likely to be very different. Further research could usefully review how the different kinds of transparency and accountability mechanisms affect health service delivery, through what mechanisms, and what role PFM systems can have in supporting them.

What do the specific requirements of universal health coverage mean for Public financial systems? Given the commitment to achieve Universal Health Care by 2030, does the requirement to introduce national-level comprehensive approaches to coverage and access require specific Public financial management systems that a non-universal system does not?

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