

Systematic assessment of financial imprest management procedure in Medical Officer of Health units in a Regional Directorate of Health Services in Sri Lanka

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ABSTRACT: Preventive programmes and related activities are implemented at the Medical Officer of Health units (MOHUs) level every year, consuming a considerable proportion of the total fund allocation of district health authorities. MOH is responsible for Financial Imprest Management Procedure (FIMP) in the MOHUs. the study aimed at assessing FIMP in MOHUs in Regional Directorate of Health Services (RDHS), Gampaha Sri Lanka. FIMP was assessed through Focus Group Discussions and Key Informant Interviews with relevant staff and mapping the existing process. Quantitatively, a desk review of all Vouchers of (n=124) of preventive activities of selected eight MOHUs for eight weeks in 2019 was performed. The assessment revealed timeliness of all steps in FIMP was below the expected level. Incompleteness and inaccuracy of settlement vouchers was a major drawback leading to retuning 34% of vouchers. As per gaps identified, the introduction of the Guide /Manual on FIMP, an arrangement of periodic in-service training, development of a realistic Annual Programme Plan at MOHU considering the needs and time availability are recommended. Study emphasized that maintenance of a separate recurrent allocation at RDHS level to provide advance imprest on reimbursement basis whenever there is a delay in cash flow.

KEYWORDS: Financial management, Medical Officer of Health unit Gampaha, imprest management

I. INTRODUCTION

Background: The preventive care service network which has evolved since the 1920s in Sri Lanka is known to be one of the leading contributors to the country's achievement in the improvement of the health outcomes. The Regional Director of Health Services (RDHS) in each district is responsible for implementing preventive programmes through the Medical Officer of Health Units (MOHU). The medical officer in charge (MOH) who is essentially the linchpin of the preventive health sector is responsible for overall supervision of service delivery in the area and for coordinating public health teams of MOHU and RDHS.

Regional Directorate of Health Services – Gampaha : RDHS Gampaha consists of 16 MOH areas. Being the most populated district consisting of 12.2% of the entire population (Department of Census and Statistics, 2012). The Annual Development Plan (ADP) of RDHS Gampaha is funded by different funding sources out of which nearly 20% is spent on programmes and disease control activities at MOHUs (RDHS, 2018).

Financial imprest management: One of the important duties of MOH is to ensure proper financial procedures including timeliness and correct documentation as per the financial regulation. An imprest is a cash account which is used for routine expenses. There are three types of imprest: continuous, ad-hoc and petty cash. The ad-hoc imprest is provided to MOHUs to conduct programmes and disease preventive activities. Essential minor procurements are funded through the petty cash imprest system. Financial Imprest Management Procedure (FIMP) in MOHUs mainly consists of requesting and receiving of advance imprest by MOHUs, carrying out of the

activities and settlement of relevant vouchers to the RDHS. As manual financial system is in operation, the financial processes are carried out through vouchers.

Statement of the problem: Deficiencies in the FIMP including delayed settlement of vouchers of MOHUs had been observed resulting in delays in financial progress (RDHS, 2018). An evaluation is yet to be carried out to identify factors and address the issues in FIMP at MOHUs Sri Lanka.

Justification: A considerable proportion of funds is utilized through MOH for disease prevention and health promotion such as dengue control activities and mobile screening clinics in the community. Responsibility of financial imprest management of these activities is vested with MOH. Hence, adherence to proper FIMP is essential to achieve timely financial progress of the respective plans. It was evident that deficiencies in advancing and settling vouchers and financial documentation in the process of these activities at MOHUs. Delayed settling vouchers have affected the progress of the annual plans. Furthermore, it has delayed the imprest flow which is provided based on the progress of the expenditure (Finance Commission, 2018). Many audit queries have been raised related to FIMP at MOHUs (Auditor-General Department, 2016).

Voucher settlement portrays financial transparency and efficiency of an institution. Therefore, assessment of FIMP through evaluation of voucher settlement is vital. An adequate evaluation has not been carried out yet to improve FIMP in MOHUs in RDHS, Sri Lanka. Hence, the current research aimed at achieving the following objectives.

II. OBJECTIVES

General objective: To assess financial Imprest Management Procedure (FIMP) in Medical Officer of Health units in Regional Directorate of Health Services, Gampaha District-Sri Lanka

Specific objectives : To assess the current financial imprest management procedure in MOHUs units in RDHS, Gampaha District-Sri Lanka

To identify underlying factors contributing to gaps in current financial imprest management procedure in MOHUs in RDHS, Gampaha District-Sri Lanka

III. LITERATURE REVIEW

Financial management: Financial imprest management is a vital component in all types of organizations. Objectives of public financial management (PFM) include ensuring an entity's compliance with laws and regulations, reliability of financial reports and to facilitate the effectiveness of the operations (ACCA, 2010). Any institution should attain some basic standards concerning efficient use of money, countering errors and satisfactory accounting records enabling timely and reliable reports (Guess, 2013). Further Cashin *et al*, 2017 indicated that a health financing system should focus on achieving Universal Health Coverage while demonstrating effectiveness and accountability. In Sri Lanka, all the financial procedures and responsibilities are laid down in the Financial Regulation of 1992. The final responsibility of public money rests with Chief Accounting Officers and Accounting Officers and delegated subordinating officers. They have a paramount necessity of completing all payments during the financial year. Preparation of training plan considering the feasibility and budget allocation at both institutional and district levels is essential (Finance Commission, 2018). Financial Regulation of Western Provincial Council, 2019 stated that advance imprest must be requested well before the planned date of an activity. Further, it is emphasized that the settlement of vouchers must be done within a week of conduction date of activities (Ministry of Finance, Circular 3/2015).

Financial Records : Keeping financial records accurate and up to date while adhering to financial regulations at all times is a major responsibility of the health managers (Lewis and Pettersson, 2009). Hence, Proper financial record-keeping practices are vital for any health organization. A voucher which is one of the most important financial documents widely used in manual financial systems describes and authorizes the payment of liability to providers of a service or goods. Information to be included in the voucher is supplier identity, the total amount to be paid, and date of the payment, the accounts to be charged and approval signatures (Attanayake, 2019). The registers such as cash register, imprest registers should be maintained properly by the government health institution. An imprest is a cash account that an organization uses to pay for small, routine expenses. Heads of Institutions have to maintain regularly balanced registers on a specific format for each type of imprest. (Ministry of health, 1994)

(Yapa and Guha,2012) indicated that public sector accounting in Sri Lanka still focuses on “spending the budget” attitude rather than the accrual outcome. They emphasized the need for training with e emphasis.(Anojan, 2019) revealed that most of the government organizations in Sri Lanka have inappropriate financial documentation and record-keeping. Increasingly complex PFM landscape, lack of strong leadership, poor training, staff shortage and poor PFM infrastructure contributed to poor financial management in developing countries. (ACCA,2010). Computerized cash transfer system excludes the necessity of paper instrument of monetary exchange. Use of information technologies in financial services save time and cost and improve service delivery (Liyanapathirana and Ranjani, 2017).

IV. METHODS

Study design: This is a descriptive cross-sectional study consisted of quantitative and qualitative methods.

Study setting: Project setting consisted of randomly selected eight MOHU in the district and Office of the Regional Directorate of Health Services, Gampaha.

Study period : The study was carried out during the 1st of July 2019 to 1st of July 2020
The study was consisted of both qualitative and quantitative components to assess and identify gaps in current financial imprest management procedure (FIMP) in selected MOHUs in RDHS, Gampaha.

Data collection methods, Study Instrument and Techniques : Qualitative Component

Three methods were used for this purpose; Focus Group Discussions (FGD), Key Informant Interviews (KII) and Observation of the FIMP.

Focus Group Discussions: Two FGD were conducted with the participation of MOHs and relevant staff using FGD Guide (annexure 02) which consisted of a series of open-ended and sample probing questions to identify the process and gaps in FIMP. Questions were asked on the current process of FIMP, their role and perception on timeliness and support of other involved parties, difficulties in conducting programmer, cash flow, way of getting knowledge, opinion on improvement. Each session was conducted in Sinhala, with a moderator. Facilitation was done by PI.

Key Informant Interviews (KII) were carried out after obtaining a prior appointment at their convenience and in their premises. Seven KIIs were conducted by PI using adjusted KII guide (annexure 04) which consisted of open-ended questions based on their role to elaborate extensive information on practices and views.

c) **Observation of the FIMP Process**

Process Mapping was done by observing the process with relevant staff. Necessary information was gathered and organized the steps in sequential order. It was drawn using flowchart software (Swimlane) and analyzed to find areas for improvement.

Quantitative component:

Desk review of secondary data using a checklist : A structured Check List of Financial Imprest Management Procedures (CLFIMP) was developed by PI based on literature and qualitative interviews to assess accuracy, completeness and timeliness of FIMP. It was used to gather data from selected categories of vouchers and other registers, in selected MOH units for eight weeks. CLFIMP consisted of general data, data related to timeliness such as date of receiving the advance payment and date of settlement of vouchers. Completeness and accuracy of each component of vouchers were considered. FGD and KII Guide were developed in English, translated to Sinhala and pilot tested with former MOH and RDHS

Study population: FGD – MOH, Development officers (DO), Management Assistants (MA) and supervising Public Health Inspector (SPHI) of MOH office.

KII-RDHS, MOH, Regional Epidemiologist (RE), Medical Officer Planning, Accountant and Financial Assistant (FA), Development Officer of RDHS office.

Sampling technique and sample size: FGD/KII Participants for KII and FGD were purposively selected based on their importance and involvement in financial imprest management procedure.

Vouchers of conducted programmes/activities: All settlement Vouchers (n=124) of training programmes and preventive activities received to RDHS office from randomly selected (08) eight MOHU for eight weeks.

Study indicators/variables : Timeliness, completeness and accuracy of FIMP were assessed using the following indicators. One voucher represents one activity/programme. Standard and scale of measurement were set as per Financial Regulation of Sri Lanka and expert opinions.

Table 1: variables/indicators and scale of measurements for timeliness of FIMP

Indicator	Description	Standard (days)	Scale of measurement			Means of gathering data
			Satisfactory	unsatisfactory	Highly unsatisfactory	
Timeliness						
% of vouchers (activities) timely requested the advance imprest	Time period between the date of requesting of advance payment to plan date of conduction of activity	≥14	≥14	14-7	<7	Check list
% of vouchers for which timely received the advance imprest	Time period between requesting and receiving of advance payment by MOH	≤7	≤7	7-14	>14	Check list
% of vouchers timely Settled after conduction of programme	Time period between conduction of programme to receiving of settlement voucher to RDHS	≤7	≤7		>14	Check list
% of vouchers timely completed the Settlement by RDHS office after receiving from MOH	Time period between to receiving of settlement voucher to RDHS to date of completion	≤7	≤7		>14	Check list

Table 2: variables/indicators and scale of measurements for Completeness and Accuracy of FIMP

Indicator/variable	Description	Standard	Scale of Measurement
completeness % of vouchers Prepared officer Signed % of vouchers Recommended officer Signed % vouchers Expenditure summary attached % voucher Approved detail budget attached % voucher form 26/wp (format) filled % voucher Original Participants signature list attached % voucher with Bill signed by MOH	Completeness of each component of the voucher is considered. (100% completeness is necessary as per FR)	100%	100%- satisfactory <100%-unsatisfactory
accuracy % of vouchers in which expenditure summary and detail expenditure compatible % of vouchers in which Form 26 accurately filled % of vouchers in which Participant signature list compatible with Expenditure	Accuracy of each component of the voucher is considered. 100% accuracy is necessary as per FR	100%	100%- satisfactory <100%-unsatisfactory

% of vouchers in which Resource payment made correctly			
% of vouchers in which Bill date compatible with programme conduction date			

Data analysis: Format for data entry was made on Microsoft excel. In the qualitative component, the Content analysis was used. Secondary data was analyzed as percentages of vouchers for timeliness, completeness and accuracy as per indicator table.

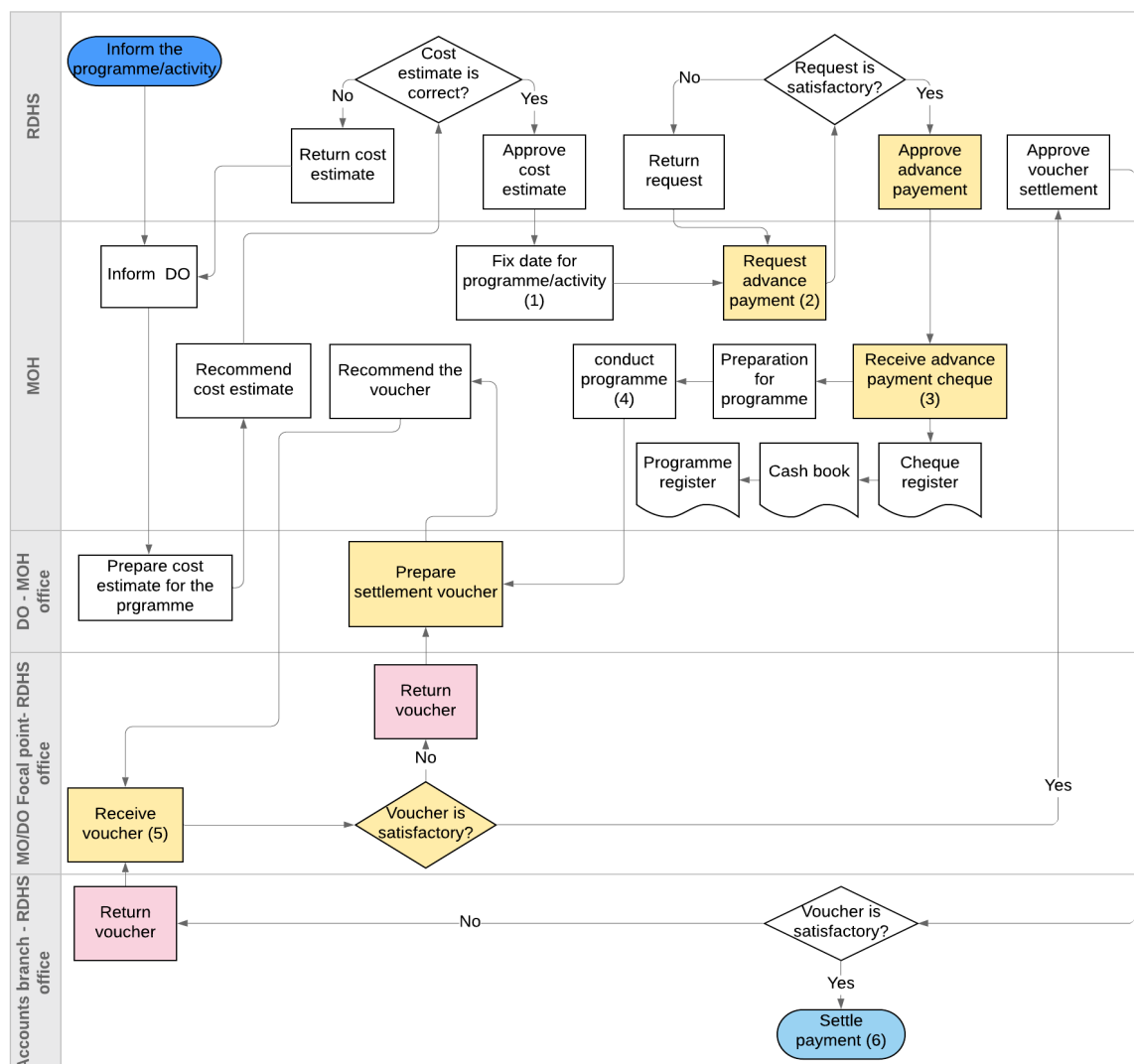
Ethical issue and clearance: Ethical approval was obtained from the ethics committee of the Post Graduate Institute of Medicine. Approval was obtained from RDHS Gampaha and PDHS of Western. There was no conflict of interest.

V. RESULTS

This research was aimed at assessing and identifying gaps in the FIMP in MOHU in RDHS, Gampaha

Process mapping: The process of FIMP was analyzed and gaps were identified and illustrated (Figure 1)

Figure 01: Process map of FIMP at MOHUs



According to the participants, step 2,3, 4 and 5 were identified as delays. (given in yellow colour) Timeliness of requesting advance imprest is determined by the time between step 2 and 4. Timeliness of receiving of imprest is determined by the time between step 2 and 3. Timeliness of the settlement of vouchers is implied by step 4 and 5.

Qualitative assessment of FIMP : The qualitative assessment was based on the FGDs and KIIs and Process mapping. Description of the identified gaps is given below.

Description of gaps concerning FIMP : Majority of participants highlighted that delay in requesting advance imprest as a major problem. They also mentioned that delay in receiving advance imprest is another problem. MOHs stated, “Nearly half of the activities are conducted without receiving imprest on time which compels us to conduct them with our expenses. Sometimes we have to borrow the necessary items for the programmes from suppliers on a reimbursement basis and we don’t know the implications.”

All most all participants emphasized that delay in settling the vouchers were a major hindrance for the efficiency of FIMP. Poor coordination, Lack of attention on settling vouchers after conduction of programmes, delayed imprest flow and lack of monitoring and evaluation of financial procedures were stated as underlying gaps. Majority of respondents mentioned, “Errors in vouchers are occurring frequently. Therefore, we observe returning of vouchers often causing delays in FIMP”. There was no uniformity on financial documentation and record-keeping practices among the MOHUs such as maintenance of programme register and presentation of expenditure summary in vouchers. It was revealed that most of the programmes and activities had not been planned at the beginning of the year. Majority of participants were in the opinion that lack of training opportunities for them on FIMP is a major gap. Some highlighted, “Actually we did not know the importance of even a voucher and its content at the beginning of our career in MOHU and still we have no clear idea on our financial

responsibility.” They revealed further that no mechanism or manual is available for them to gain knowledge on financial management and they lack knowledge even in petty cash imprest management.

Quantitative assessment : The quantitative assessment was based on a desk review of 124 vouchers collected for two months to assess the Timeliness, completeness and accuracy of FIMP.

A) Timeliness of main steps of FIMP

Table 03 describes timelines of major steps of imprest management procedure. It elaborates timing of advance payment (imprest) request before the planned date of activity, the timing of receiving advance payment from the date of requesting, timeliness of sending settlement vouchers to RDHS from MOHU and time took for the completion of settlement by RDHS.

Table 3: Timeliness of selected steps of FIMP

Timeliness of FIMP							
Steps in FIMP	≤ 07 days		07-14 days		≥ 14 days		Total
	No	%	No	%	No	%	
Timing of advance payment request prior to planned date	48	38.70%	31	25.00%	45	36.30%	124(100%)
Timing taken to receive advance payment from the date of requesting	17	13.70%	32	25.80%	75	60.50%	124(100%)
Time taken for settlement of voucher (to RDHS) after completion of activity	25	20.20%	56	45.20%	43	34.70%	124(100%)
Time taken to complete the settlement process by RDHS	35	28.20%	66	53.20%	23	18.50%	124(100%)

Source: Authors’ Survey data

Only 36.3% (n=45) occasions have requested the advance payment 14 or more days before the planned date keeping adequate time gaps for the procedure. Settlement of vouchers within 7 days conduction of activity by MOH has done only in 20.2%(n=25) instances.

B) Completeness of FIMP

Table 04 describes the completeness of each component of settlement vouchers of MOHUs.

Table 4: Distribution of completeness of each component of selected vouchers

Item in the voucher	Completeness of FIMP		
	Completed	Not Completed	Total

	No	%	No	%	
Prepared officer Signed	116	93.90%	8	6.10%	124(100%)
Recommended officer Signed	113	92.62%	9	7.38%	122(100%)
Expenditure summary attached	77	62.10%	47	37.90%	124(100%)
Approved detail budget attached	98	78.80%	26	21.20%	124(100%)
Form 26/wp (format) filled for expenditure items	92	74.19%	32	25.81%	124(100%)
Original Participants signature list attached	118	95.50%	6	4.50%	124(100%)
Bill signed by MOH	91	73.39%	33	13.70%	124(100%)
Participant list signed by MOH	109	88.10%	15	11.90%	124(100%)
Balance money settlement receipt attached	21	95.50%	1	4.50%	22(100%)
Returning of voucher from RDHS	43	34.80%	81	65.20%	124(100%)

Findings showed attaching of expenditure summary in 62%, signing of bills by an authorized person at MOHU is 73%, returning of voucher from RDHS is observed in 34% instances.

Accuracy of FIMP

Table 05 describes selected components of the accuracy of completed entry in voucher documents.

Table 5: Distribution of Accuracy of each component of selected vouchers

Accuracy	Accuracy of FIMP
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	Accurate		Not Accurate		Total
	No	%	No	%	
Expenditure summary and detail expenditure compatible	55	71.43%	22	28.57%	77 (100%)
Form 26 accurately filled	72	78.26%	20	21.74%	92 (100%)
Participant signature list compatible with Expenditure	92	74.19%	32	25.81%	124 (100%)
Resource payment made correctly	30	66.67%	15	33.33%	45 (100%)
Bill date compatible with programme conduction date	69	55.65%	55	44.35%	124 (100%)

Accuracy of expenditure summary is observed only in 71.4%. t, Bill date is compatible with programme conduction date only in 55.6%.

C) Imprest availability at the time of conduction of programmes

Only 57.2% (n= 71) occasions received the imprest before conduction of programmes.

VI. DISCUSSION

Finance is one of the most mismanaged resources in health care services. Health managers have a major responsibility for ensuring accurate and up to date financial records while adhering to financial regulations (Lewis and Pettersson, 2009). A considerable percentage of the annual allocation of the RDHS is spent to carry out planned preventive programmes and activities through MOHU (RDHS, 2018). Hence, all MOHs must follow financial regulations even for small expenses as they are responsible for public funds. In this background, the present study was undertaken to assess financial imprest management procedures in MOHUs in RDHS Gampaha. Use of qualitative and quantitative methods improved the validity of data. The FIMP had three main steps. i.e.; requesting imprest, conduction of the activities and programmes by the MOHU and settlement of imprest. A detailed process mapping was done in the study using well-recognized software (Swimlane) which enabled accurate illustration of the process. The study was designed to be conducted for two months to capture an adequate number of vouchers. Accordingly, 124 vouchers were assessed to determine the gaps about timeliness, completeness and accuracy. Also, qualitative interviews were conducted.

In contrast with e- financial documentation methods in developed countries, "Voucher" is considered as the main financial document in the local context. Desk review of vouchers revealed that timeliness of each major step of FIMP was unsatisfactory. Timely requesting of advance imprest by MOHU following Financial Regulation Western Province (14 days or more before the conduction date) had taken place for only 36.3% (n=45) activities. The lapse was due to lack of awareness of the MOHU staff and poor coordination with the RDHS which necessitated the capacity building of the staff on FIMP. Delayed notification of the programmes to the MOHUs had also been noted which emphasizes the need for prior identification of activities. Moreover, it was shown that MOHUs had received advance payment (imprest) on time only in 57% occasions whereas 43% activities were conducted without funds. Many participants highlighted this as a major problem which leads to unfavorable consequences such as conducting activities on personal expenses or borrowing on reimbursement basis and delay in settling vouchers. These practices cannot be justified as there is no provision given for such methods in the financial regulations (FR). It was noticed that there were delays in receiving imprest from the line ministry/provincial secretary level. In addition to the delayed requesting of advance imprest by MOHUs, lack of efficiency of RDHS had also partially contributed to the above scenario. Provincial Financial Regulation and Circular, 3/2015, Ministry of Finance emphasized settlement of vouchers within 7 days of conduction of the activity. However, in phase 1, timely settlement of vouchers was observed only in 20.2% (n=25) instances. The possible root causes for poor timeliness of settlement were identified as incompleteness and returning of vouchers,

poor monitoring and coordination of financial procedures, delay incash flow.Further,ignorance andunawareness of staff on FIMP and consequences of the delayed settlement were also identified.

It was found thatcompleteness ofvoucher documentswassuboptimal. Only 62.1%, vouchers had Expenditure Summary attached and 73.3% bills were signed byMOH. These were the most often seen gaps.However, completeness of each component of the voucher is essential as any deficiency may subject to auditqueries. (FR).

Accuracy of completed components of vouchers such as compatibility of Expenditure Summary with the detailed expenditure was observed only in 71.4% of the population. Moreover, the signature list of the participants was compatible with the expenditure of the programme in 74.1% instances and the date of bills was compatible with that of conduction of programme in 55.6 %. Incompleteness and inaccuracy of these documents caused considerablereturning of vouchers (34%) leading to delays in the whole process. In agreement,Anojan, 2019 revealed inappropriate financial documentation and record-keeping in most of the government organizations in Sri Lanka. He also emphasized the use of e-based applications to improve financial management systems.Similarly,Liyanapathirana and Ranjani, 2017 indicated the computerized cash transfer system which excludes the necessity of paper instrument of monetary exchange. They have also recommendedthe use of information technology in financial services to save time and cost.

Yapa and Guha, 2012 also highlighted similar issues and recommended the need for training on financial procedures. In agreement, this project revealed Lack of mechanism for capacity building including in-service training on FIMP for the staff. Existence of similar barriers was indicated by (ACCA, 2010) in most of the developing countries whereas many authors stressed the capacity development of staff as a fundamental of financial management practices (Guess, 2013).It was further revealed that MOHs get minimal opportunities to gain knowledge on practical aspects of financial management even in the training given at the outset of their career.

Limitation : All MOHU in the RDHS Gampaha were not considered in the study due to resource constraints.

VII. CONCLUSION

In systematic assessment, several gaps were found in the FIMP of MOHUs in RDHS Gampahawhich hindered its efficiency. Timeliness of most of the steps in FIMPwas below the expected level. It was revealed that 43% of activities were conducted without receivingan imprest on time while vouchers were settled on timeonly in 20.2% instances. Incompleteness and inaccuracy of settlement vouchers was a major drawback leadingto retuning 34% vouchers. Also, gaps identified by qualitative interviews werelack of knowledge of staff regarding FIMP, unavailability ofa guide for reference, poor practices on financial documentation, delays in all steps of FIMP, unavailability of an annual programme plan and poormonitoring mechanism.

VIII. RECOMMENDATIONS

Based on the findingsof the study,the following recommendations are made.

- Introduction of the Guide /Manual to improve the FIMP at all MOHUs in RDHS Gampaha.
- Arrangement of periodic in-service training for the relevant staff in MOHU and RDHSON financial management using the Guide Booklet
- Maintenance of a separate recurrent allocation at RDHS level to provide advance impreston reimbursement basis whenever there is a delay in cash flow from the provincial and line ministry. This will avoid the unjustifiable practice of conduction of programmes without funds at MOHUs.
- Development ofa realistic Annual Programme Plan at MOHU considering the needs, routine workload and time availability.Accordingly, a consolidated annualplan should be developed at RDHS level ensuring the availability of allocation at the beginning of every year.
- A regular monitoring and feedback reporting system regarding FIMPis needed tobe established under the purview of RDHS.

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