

Modernization of Health Care Budget Allocation in Transitional Economies: Regional Practice Testimony

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Abstract The Russian Federation has a multichannel budgetary and insurance health care financing which is characterized by the multiplicity of sources of funds and the inadequacy of each of them both individually and in amount for sufficient financial support. Such model is likely inadequate to the development of Russian practice of financial relations formation in the provision of health services to the population. In this situation, creation of a model of financial relations that would become adequate to the needs of the population and would consider the characteristics and nature of the various medical organizations in the regions, becomes a challenge. This paper, by using regional budget expenditures data, examines the practice of forming both the health care budget, and its expenditure structure in terms of implementing the program-oriented budget allocation principle as one of the important aspects of modernization.

Keywords: Health financing, Budget financing, Emerging markets, Expenditures allocation.

JEL Classification: H51, H61, P20, H50.

1. Introduction

The health care reform in Russia, launched in January 2015, was recognized as an unsuccessful: it is not only did not contribute to improve the quality of medical services provided to the population, but made them less accessible to the population¹. In fragmentation of views on approaches to solving problems of the health care system, which continue to take place (e.g., Chirkunov, Habaev, Komarov, Pidde, Roshal, Shishkin, et al.), the most relevant approach remains the implementation of effective solution of the problem of resource allocation in order to improve the availability and quality of health care.

For the purpose of this paper, we have examined the practice of forming the

¹ From the report of the special commission of the Accounts Chamber of the Russian Federation (prepared in the spring of 2015).

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program regional health budget, the structure of its components and the expenditures allocation in terms of implementing the program-oriented budget allocation principle. We have evaluated this practice taking into consideration the perspective of such an aspect of modernization as the implementation of the program budget execution practices. For the formation of analytical conclusions, regional budget expenditures by category classification were analysed, and the proportion occupied by the regional target programs in the budget structure area was calculated.

Background information was provided by public documentation related to annual reports, governmental studies, and internet literature concerning the process of the public budget reforming in Russian Federation and arising difficulties in this regard. We turned to the data of budget expenditures effectiveness; public health expenditure data, for instance, documentation related to the order of development, implementation and evaluation of targeted regional programs.

2. Background. Health care budget and distribution of funds

Health budget in the Russian Federation is annually developed by the Ministry of Health and the Ministry of Finance, on the basis of health costs analysis and needs of health care facilities that receive federal funding through taxes, and from the federal target health programs. In addition, the Ministry of Health and the Federal Fund of compulsory health insurance (CHI) calculate annual volume of funds required to provide a core set of free medical services (the program of state guarantees) for the country as a whole and for each region of the Russian Federation, adjusted for morbidity data. The results of calculations are approved by the Ministry of Finance. Then, on their basis, each region receives recommendations on health care costs for next year.

Level of employers' contributions to the CHI (Complementary Health Insurance) is defined by the federal authorities. The level of contribution of local authorities and non-workers² is not legally established, and each region establishes its own. In accordance with the Health Insurance Act, all contributions to the CHI, as well as contributions from local health authorities (derived from tax revenues, rental and other income) should be combined into a general fund of regional or local health. Usually, however, the authorities of the Russian Federation contribute only part of the funds needed to pay for health care of its population. As a result, funds of regional CHI system constitute only a third of the required two-thirds, but not two thirds of all costs on regional health. Local authorities, instead of paying CHI's part for unemployed people prefer to allocate funds directly to medical facilities, as thus it is easier to adjust their spending. Third of the costs on regional health (in particular, highly specialized medical care) is vested in the regional budget. The bulk of these costs goes to regional medical facilities and a small proportion - in medical institutions at the federal level.

Therefore, total funding of regional health depends not only on the recommendations of the ministries, but on the previous requirements of medical institutions (depending on personnel, the bed capacity and fixed costs), the ability

² This category includes the elderly, children, the disabled and unemployed citizens.

of the authorities to receive the income, well-established rules and methods for distribution of funds of the regional CHI system (taking into account the fact that local employers are not always able to fulfil their obligations under the CHI).

The relative role of the components of the Russian funds allocation's system, discussed above, varies from region to region: insurance and budgetary resources in each region are involved in the financing of health care to a different extent, which depends on local economic and political situation. This is also concerning the issue of inconsistencies between the available sources of funding from the state and the implementation of guaranteed free medical assistance to the population, as well as the development of the insurance industry and the relevant regulatory framework.

Local authorities in economically disadvantaged regions experiencing more difficulties. The attempts of the Federal Fund of CHI to equalize the conditions of health care financing in all regions of the Russian Federation is associated with the vastly different state of regional health budgets, and eventually a growing inequality. Whereas in economically successful regions the territorial CHI funds are operating better, and therefore uneven funding is compounded. Until the moment of the introduction of a single-channel financing (until 2012), only 5.5% of all insurance proceeds were allocated in order to equalize conditions of financing, which is, as noted by analysts, no more than a symbolic amount³.

Since 2012, changes a redistribution mechanism of mandatory health care insurance funds. Now, in order to align the financial support of the minimum (basic) part of CHI program among the regions, the entire volume of CHI funds received from insurance premiums at a rate of 5.1% initially accumulates in the Federal Fund and after transferred to the regions in the form of subsidies⁴, calculated on a uniform procedure for all regions. Wherein, they are having a right to exercise an additional financial support for basic tariff of CHI (above received subventions), as well as to introduce additional types and amounts of medical aid, financial support of which will be funded from the budgets of the Russian Federation regions.

In this situation local authorities choose different methods of allocation of funds. Basically, they combine new and old principles of financing, and the speed and success of the transition to new ways of working are extremely different in different regions of Russia. The main differences in approaches to modernize health care among the regions of the Russian Federation can be conditionally represented as follows:

- Introducing a mechanism of placement of municipal contracts (task-order) providing health care services
- Various embodiments of planning and coordination of health care volumes, in particular: by district principle; by the method of program-oriented planning of budgetary services; by records of real activity of surgical hospitals; on the basis of the approval medical office functions; with a specification by types of visits

³ This value consisted of interest payments received by the territorial compulsory health insurance funds (part of the contributions came in the territorial funds, the other - to the Federal Fund of compulsory health insurance to equalize conditions of the insurance fund in the Russian Federation).

⁴ Unlike grants, refundable in case of improper use or use during not previously defined timeframe.

(primary, recurrent, prevention, dispensary, home visits, etc.); in terms of cases of completed treatment in outpatient conditions that do not require all-day surveillance, considering surgery; implementation of a system of indicative planning of financial costs on the basis of uniform standards and norms of expenditure

- Testing of elements of single-channel financing of health care facilities through the compulsory health insurance system

The materials of the WHO European Office notes that in some regions, a new method of funding is not used at all, in others it moved only in a few areas, it is embedded in the third, but without the participation of insurance companies that are considered the compulsory health insurance scheme of financing disadvantageous for themselves.

2. Multilevel interaction of participants in the process of budget allocation: regional practice

At the beginning of work on the health budget draft for the next fiscal year there should be done the evaluation of the expenditure obligations of public authority within the framework of the register of expenditure commitments in the medium term. Then, considering the results of the selected scenarios of the development on the basis of forecasts of macroeconomic performance there should be evaluated a budget revenue opportunities in the medium term and, considering the results of the register of expenditure commitments, developed perspective (mid-term) financial plan.

At the same time, based on the available for each authority (local authority) budgetary resources and the priorities of development of territory in the medium term, established in policies, programs of its socio-economic development, the corresponding messages (including the budget) should be determined mid-term targets indicators of government (local authorities) of strategic nature. Document, which sets these parameters in conjunction with the amount of financial resources is a report on the results and main activities. Tactic works for the medium-term perspective (up to a set of specific activities), with clearly defined indicators, also in conjunction with the financial resources, should be determined in the budget (departmental) target programs.

The draft budget for the next fiscal year shall be prepared on the basis as currently applied forecast of the state of macro-economic parameters for the next year, and within the parameters of long-term (mid-term) financial plan and the expected strategic and tactical performance established for each of the public authorities (local governments). During the execution of the budget and budget implementation of targeted programs there should be formed (on a mandatory and regular basis), along with reporting on budget execution reports, reporting data on the achievement of the planned strategic and tactical performance of the authorities (local government). In order to be involved into the planning system (based on the results of recent activities of public institutions) there should be also planned and evaluated recent activities of public institutions by comparing the results of performance with funding at all stages of the budget process. The structure and the relationship between the participants in the process of planning and budgeting of the exemplified region is represented in scheme (Figure 1).

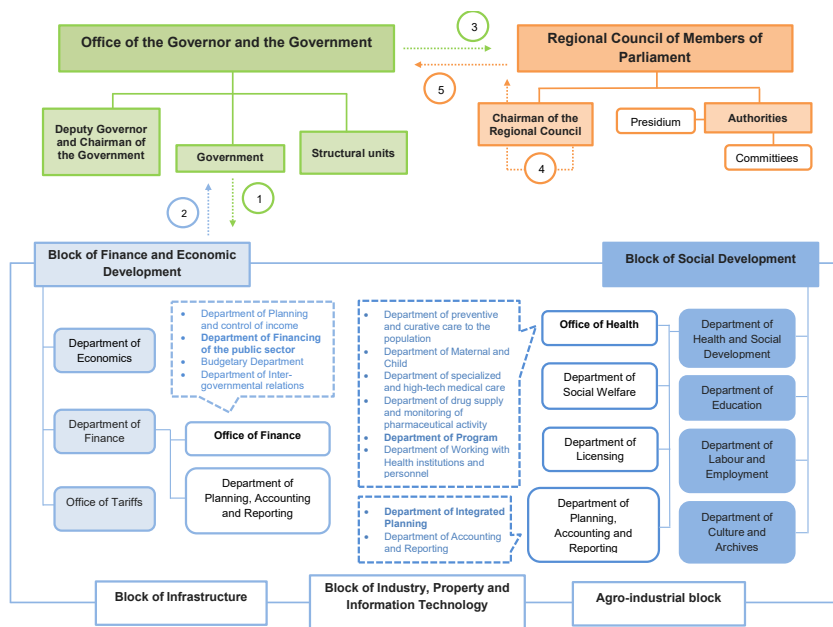


Figure 1. The interconnection of budget allocation' participants

Explanations: 1 - bringing the parameters of the socio-economic development of the territory; 2 - preparation of a draft of the expenditures; 3 - submission of the draft budget for consideration; 4 - approval and adoption; 5 – execution (i.e., approval of the report on the execution of the budget).

Source: Compiled by the author

In the process of drafting of the regional health budget and medium-term financial plan are involved: *Department of Finance* area (which, along with the Department of Economics and Office of Tariffs of Orel region constitute a block of Finance and Economic Development), *chief administrators of income* of regional budget revenues (bodies of executive power of the special competence), *recipients of regional budget* (departmental budgetary institutions, such as health care, education, etc.). Furthermore, doing this work, the public authorities performing the functions of non-budgetary authority. For example, the Department of Economics develops the forecast of socio-economic development, and its preliminary results of the expected socio-economic development for the current year, provides methodological guidance and coordination of the preparation of long-term projects of regional target programs. Organization of the draft regional budget provides the use of such planning tools as the forecast of socio-economic development, the main directions of budgetary and tax policy area, register of expenditure obligations, medium-term financial plan, etc. Since 2012 this list was supplemented by the public programs. And if the forecast of socio-economic development of the region allows to estimate the financial and tax potential of the territory (in terms of volumes of regional budget revenues for the next year), then the registry of the expenditure commitments reflects the “cost” side of the priority areas of government regulation. In this case, the predicted dynamics of socio-economic

parameters serves as a benchmark for determining these priorities, aimed at balancing the economic development, and these priorities, in turn, determine the change in the proportions of the budget allocation.

In order to execute the budgetary competencies, Orel region forms a system of legislative and regulatory acts, defining features of the budget process at the territorial level. If the duties and powers of the executive and financial authorities are determined primarily by the budgetary legislation, the content of the legal framework depends on the priorities of fiscal policy pursued by the region and the extent of implementation of modernization tools. Thus, the *highest executive authority of the region* represented by the Governor approves the order of the draft budget (budget and medium-term financial plan), formation and financial security of the state task, conduct the registry of expenditure commitments of the region, and also the order of development, approval and monitoring of the implementation of long-term programs.

The introduction into the budget process such tools as departmental target programs, medium-term financial plan, monitoring of the quality of financial management of chief administrators of budget funds⁵ (i.e., public authorities whose competence is realized in the budget process at the stage of its implementation in the formation of budget revenues) is carried out on the own initiative of the region.

3. Allocation of regional budget expenditures in the modernization context

The basic criterion for the classification of expenditures of the regional budget is departmental affiliation. Budget expenditures are differentiated by sections for each agency in accordance with the areas of activity (for example culture and cinema, public health, social policy, etc.). Within each area (or section) are allocated separate sub-areas (or sub-sections) (e.g., youth and health of children; inpatient care, high-technology medical care, outpatient care, social services for the population, etc.).

The Department of health and social development of the given as an example region provides for the expenditure of the following sections: “Education”, “Culture, cinematography”, “Health” and “Social policy”. Costs for the implementation of the interdepartmental investment program for 2018 were formed in a volume 94.4 percent of the specified plan, and the level of program activities, both federal and regional, were amounted to 23.3 percent of total expenditures.

Table 1. Classification of expenditure of the Department of health and social development

Indicator of budgetary classification	Section, subsection	Expenditures %
Education	0700	0,45
Culture and cinematography	0800	0,02

⁵ For example, the Regulation on assessing the quality of financial management of the main managers of the regional budget on July 22, 2011 № 229.

Indicator of budgetary classification	Section, subsection	Expenditures %
Health including:	0900	57,93
- <i>inpatient care</i>	0900	23,57
- <i>implementation of regional programs of modernizing of health care among the regions</i>	0900	5,78
- <i>hospitals, clinics, midwifery centers</i>	0900	15,28
- <i>maternity hospitals</i>	0900	0,76
- <i>implementation of public health functions</i>	0900	1,72
- <i>financial support for the purchase of diagnostic tools and antiviral medications for prevention, detection, treatment and monitoring and treatment of persons infected with human immunodeficiency virus and hepatitis B and C</i>	0900	0,21
- <i>purchase of equipment and consumables for neonatal and audiological screening</i>	0900	0,12
- <i>measures aimed at improving of medical care for patients with cancer</i>	0900	1,39
- <i>outpatient care</i>	0900	8,25
- <i>reserve funds</i>	0900	0,02
- <i>implementation of regional healthcare modernization programs</i>	0900	0,12
- <i>implementation of standards of medical care, increasing the availability of outpatient care</i>	0900	0,07
- <i>support of the subordinate institutions</i>	0900	0,13
- <i>hospitals, outpatient clinics, diagnostic centers</i>	0900	0,76
- <i>activities aimed at promoting a healthy lifestyle among the population of the Russian Federation</i>	0900	0,02
- <i>social assistance and social payments</i>	0900	4,17
- <i>other gratuitous and irrevocable transfers</i>	0900	3,35
- <i>co-financing Fund</i>	0900	1,87
- <i>medical care in day hospital of all types</i>	0900	0,28
- <i>emergency medical care</i>	0900	0,43

Indicator of budgetary classification	Section, subsection	Expenditures %
- <i>sanitary and health improving care</i>	0900	0,18
- <i>provision, processing, storage and security of blood and its components</i>	0900	1,58
- <i>other health related issues</i>	0900	1,31
Social policy	1000	41,65
Total expenses...		100

Source: compiled on the basis of the documentation related to the regional budget health expenditures and implementation of regional target health programs

The regional budget is characterized by a significant fraction of the cost differentiation, conducted through the regional target program in sections of the budget classification. The share of the regional target programs is slightly less than 8% of the total costs of the regional budget.

Expenditures which are characterized by the highest weight of program costs are: "Housing and utilities", "Physical culture and sport", "Culture and cinematography", "National economy" that constitute about 80% in total share of program costs in the regional budget. Five sections of expenditures do not have any program component. Such absence, regarding the section "National defense", is objectively related to the fact that under this section are only targeted subventions to local budgets for the implementation of measures on the primary military registration (i.e., to perform state functions). Section "Public debt service" objectively does not contain a program component, as it provides financing of payments on debt. Lack of program expenditures under the section "Mass media" can be considered as a drawback, since in this area to establish development targets would not have been a certain complexity in order to direct for their achievement budgetary funds under the program (as in the section "Health" or "Environmental Protection", for example).

The program costs on health in the total program expenditures of the regional budget made less than 4% (7th place in the structure of program costs). So, the expenditures of regional budget, related to health care, are included in the programs to a lesser extent, that is, the budget can be considered programmed with certain reservations. Therefore, at the present stage the region has more than significant opportunities for expansion of the implementation of the program principle into budgeting process. Nevertheless, it would be wrong to assume that all the costs of all sections should be presented in the form of programs. Program budgeting principles require the concentration of all costs within a certain budget major priority (programs), allowing different versions of their constituent elements. In addition to target programs, large (state) programs may include various forms of expenditure, common goals and objectives within the strategy of development of the state and territory. It is also necessary to note such feature of planning of program costs as the

distribution of activities (routines) and financing of a program in several sections of budget expenditures classification. Thus, each program can be a tool for the implementation of several functions (functional areas) of the authorities of a region, as well as the state authorities of the Russian Federation, and local self-government. Assessing the practice of budgeting from the position of the theoretical principles of the budgetary expenditure classification of the program budget, allow us to draw some plausible *conclusions*.

The *first* one is the absence of a clear classification of budget programs and methods of their formation. Definition of the nature, role and place of the long-term, departmental and interdepartmental programs targeted in the budget process, as well as the order of formation, implementation and evaluation of their effectiveness should be logically the responsibility of a relevant public legal authority.

In budgeting process of the exemplified region, departmental target program is a document which defines the objectives and tasks aimed at implementation of the state policy in the established areas and kinds of economic activities. The program contains a complex of measures to address the problems, indicating the necessary financial resources, expected results and the implementation schedule. Long-term program represents a set of implementation measures coordinated with tasks, resources, and time which allowed an effective solution of the most significant issues related to social, economic, environmental and cultural development of the region.

Thus, because of a lack of a clear definition of departmental and long-term program it is appeared to be difficult to identify their essential characteristics and distinguish from each other. In general, these definitions contain features characteristic of any programs: goals, objectives, activities, resources, results and deadlines. The budget expenditure classification by the Department of health and social development of the analyzed region contains no rows, reflecting the costs of departmental target programs.

The *second* conclusion, follows from the above, is a lack of compliance with the principle of autonomy as such, when the expenditure commitments of budget programs should not “interfere”. This situation arises from the gaps in the statutory secured clear classification, definitions and essential characteristics of the budget programs. Thus, in the decision of the Government of the analyzed region emphasizes that “departmental target program is implemented by one agency, is developed for a period not exceeding three years, is not subject to division by the subprograms and is implemented as part of governmental subprograms of Orel region”⁶. On the other hand, such interpretation of departmental target programs, suggesting their inclusion in other government programs, negatively affects the transparency of budget expenditure classification in general.

Based on the emphasized theoretical principles of the budgetary classification and grouping of target budget programs, we tried to present the program budget for the Department of health and social development of Orel region (Table 2).

⁶ Decision of the Government of Orel region from June 30, 2009 N76 “On the development, approval, implementation and monitoring of departmental target programs of Orel region”.

Table 2. Classification of expenditure of the program budget of the Department of Health and Social Development

Indicator of budgetary classification	Departmental code	Code of the target section	Expenditures, thous.
Departmental target programs including	010		0,02
Interdepartmental target programs including	010		0,18
Long-term regional target programs including	010		3,42
Non-program expenditure	010		96,37
Total...	010	-	100
Share of program expenditure in the total expenditure under section, %			3,6
Share of non-program expenditure in the total expenditure under section, %			96,4

Source: compiled on the basis of the documentation related to implementation of regional target health programs

Program budget, representing the amount of expenses of the chief administrator of the program budget, taking into account the characteristics of each classification program allows to build a system of goals, objectives and activities in order to achieve the strategic outcomes of socio-economic development of public institution. There should be distinguished departmental and interdepartmental, long-term target programs and non-program expenditures in order to allow the establishment of a public authority responsible for the implementation of programs, as well as execution of expenditure commitments which not included in the program part of the budget expenditure classification. Here are some of the proposed formation of the budget classification of the program budget for the Department of health and social development of Orel region.

First, a group of departmental target programs included two target programs: the program “Complex of measures to assist of those person who have served a sentence of imprisonment, and to facilitate their social rehabilitation in Orel region” and the regional program “Promotion of healthy lifestyle among the population of Orel region”. The basis of this criterion was taken the exclusiveness of administrator of budgetary allocations (i.e., of the Department of health and social development), and, consequently, the individual nature of responsibility. In contrast to the collective nature (as it can be observed in the case of long-term programs) it allows us to estimate the contribution of individual units of the administration in achieving the set of goals and objectives of the municipal entity as a whole. In addition, activities of these target programs do not coincide with the activities of long-term programs, and are short-term, that also distinguishes departmental target programs.

Secondly, four long-term target programs funded by the Department of health and social development in collaboration with other agencies that cannot be attributed to departmental target programs, were included in the interdepartmental target programs. The remaining three regional target programs were included in the group of long-term regional target programs. Period of their implementation suggests that the problems posed by these programs cannot be resolved in the normal course of current activities and are aimed at achieving the strategic targets on the territory.

Third, non-program expenditures of the Department of health and social development were allocated in a separate group, which allows to determine the medium-term relations proportion of program and non-program expenditures.

Finally, the adaptation of the hypothesized below budget classification on practice supposed to take into consideration needs of a single budget system, which differs in the degree of detail and organizational orientation. Thereby, the important issue becomes a connection of budget classification with the organizational structure and functions of the principal administrators of budgetary funds. On the part of the public finance system, it is assumed that it would ensure the integration and systematization of information on the state of budget target programs.

Conclusion

A comprehensive assessment of health care budget allocation within its modernization context, appears to be difficult since most of the transformation is carried out in a relatively recent period of time, and is associated with a need to bring the practice of budgeting in accordance with the requirements of Budget Code of the Russian Federation.

To an undoubtedly positive result can be attributed the ordering of practices in the compilation of the regional budget. At the same time, on the level of regions budget process, complication of organizational planning procedures and associated workflow is a negative aspect, characterized primarily by the problem of low level of coordination between the participants.

Analysis of regulatory data base suggests that examined region can be attributed with greater certitude to those regions of the Russian Federation, the budgeting process of which is still developing, dominated by a conservative component. Even though the procedure of development and implementation of departmental target health budget programs was approved at the legislative level, their introduction into the budget process is not yet evident. In this case, specification of the features of the target programs would be useful to prevent further errors in the methods of their formation at the regional and municipal levels. It also would help to create a more transparent and open mechanism for accounting elements of the programming of budget allocation, establishing the level of accountability for results of socio-economic development of the territory.

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