Allocation and Utilization of Funds in Ghana’s District Hospitals

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Outline

- Ghana Health Service
- Hospital Capacity and Needs
- Cost of running hospitals
- Source of hospital funding
- Cost-analysis
Background on Ghana Healthcare structure

Main Delivery Arms

Teaching Hospitals

Core Functions
- Provide Tertiary care
- Research
- Education of providers

District/Municipal Hospitals

Core Functions
- Preventive care
- Rehabilitative care
- General care at community levels
District Hospital Capacity

Axim
- Beds: 81
- Doctors: 1
- Medical Assistant: 1
- Nurses: 35
- Theatres: 1

Mampong
- Beds: 146
- Doctors: 5
- Medical Assistant: 2
- Nurses: ~20-45
- Theatres: 2
Mampong Bed Capacity

- Maternity ward: 38%
- Male ward: 27%
- Female ward: 14%
- Children's ward: 14%
- ER: 7%
Needs of the hospitals

Axim Hospital
- Accommodation for staff
- Adequate space for diagnostics lab
- New equipment
- More qualified staff

Mampong hospital
- Accommodation for staff
- Renovation of office buildings
- Ambulance
- Pediatric Wing

All of these factors require money
Study Design

Facility and staff based study of two hospitals

Operational costs accessed from accounting figures

Accessed Revenue generated from GoG, Internal funds and gifts.

Cost analysis
Axim Hospital Expenditures

2007-2008 Axim Hospital Expenditures (GH₵)

<table>
<thead>
<tr>
<th>Location</th>
<th>2007 (GH₵)</th>
<th>2008 (GH₵)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Axim</td>
<td>967,158.26</td>
<td>1,277,101.55</td>
</tr>
<tr>
<td>Mampong</td>
<td>1,135,205.19</td>
<td>4,095,077.56</td>
</tr>
</tbody>
</table>

Bar chart showing expenditure by category for Axim and Mampong hospitals in 2007 and 2008.
Hospital Expenditures

Axim 2008 Expenditures

- Staffing: 49%
- Drugs: 28%
- Repairs: 6%
- Ambulance: 2%
- Other: 15%

Miscellaneous: 10%
Fuel/Electricity: 3%
Food: 2%
Mampong Hospital Expenditures

2007-2008 Mampong Hospital Expenditures (GH₵)

- **Staffing**
- **Drugs**
- **Repairs**
- **Ambulance**
- **Fuel/Electricity**
- **Food**
- **Misc.**

*Note: Data marked with an asterisk (*) indicates significant changes in expenditure between 2007 and 2008.*
Mampong 2008 Expenditures

- Staffing: 54%
- Drugs: 15%
- Other: 27%
- Misc.: 22%
- Fuel/Electricity: 2%
- Food: 3%
- Repairs: 3%
- Staff Training: 1%
Income Structure

Income

GoG

Internally Generated

Fixed Rate

National Insurance

Cash and Carry

Gifts and Donations

WHO, GE, Chiefs
Mampong Hospital reported no monetary donations in this period.
Government of Ghana

ALLOCATES FUNDS FOR:

- Administration
- Hospital Services
- Personal emoluments

<table>
<thead>
<tr>
<th>Items</th>
<th>Total budget allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Emoluments</td>
<td>39.88 %</td>
</tr>
<tr>
<td>Service</td>
<td>39.06 %</td>
</tr>
<tr>
<td>Investment</td>
<td>14.84 %</td>
</tr>
<tr>
<td>Administration</td>
<td>6.22 %</td>
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</tbody>
</table>

2007 Ghana Health Service data
Government of Ghana

Axim Hospital

- Administrative Funds
- Service Funds
- Staff Funds

Internally Generated funds

Axim Hospital

2004 2005 2006 2007

IGF Service  IGF Drugs
2007 Hospital Revenue

Axim
- GoG: 57%
- Gifts: 1%
- IGF: 42%

Total Revenue: 989,085.50 GH¢

Mampong Hospital
- GoG: 62%
- Gifts: 0%
- IGF: 38%

Total Revenue: 1,826,362.90 GH¢
# Cost analysis 2007

<table>
<thead>
<tr>
<th></th>
<th>Axim Hospital (GH¢)</th>
<th>Mampong Hospital (GH¢)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Balance</td>
<td>21,927.24</td>
<td>691,157.71</td>
</tr>
<tr>
<td>Outstanding Balance</td>
<td>247,271.375</td>
<td>456,590.72</td>
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<tr>
<td>(3mo Estimate)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final Balance</td>
<td>-225,344.135</td>
<td>234,566.98</td>
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</tbody>
</table>
Acknowledgements
Future Directions

Government of Ghana

Internally Generated Funds

Grants/Donations

Funding sources

Thank You