

SWOT analysis and fraud risks of the financial practice of public health organizations: case of the General Reference Hospital of N'djili in 202

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Introduction

In its management, the hospital must face the problem of the "balance" between its needs and its resources. This balance has a trilogy: a quantitative aspect, because the resource must exceed the demand; a qualitative aspect, that is, the resource must have a stability comparable to the demand; and a structural aspect, that is, the resources must be proportional to each other and the needs must be adapted to the level of activity (PIERRAT, 2010).

The COVID-19 health crisis radically changed the budgetary and financial framework of many public health institutions. During this period, managers of the organizations adapted to operate structures while respecting the procedures that govern them. Covid had permanently weakened the financial stability of the hospital, both in terms of its management methods and its long-term equilibrium, as Camille Duma recognizes (cited by BARON-BUAL H. and NOLET P., 2021).

In France, for example, under financial pressure, public hospitals have embarked on a vast efficiency plan: revitalization of purchasing policies, active management of assets, restructuring and development of activities. Given its importance in hospital budgets, the wage bill has certainly not escaped this economic movement, especially the plans to return to financial balance (VINCENT G & all, 2012).

The current economic and financial environment requires public hospitals to implement particularly strict financial management policies. Indeed, financial management is nowadays an important part of the management of training in public institutions. It indirectly contributes to the proper functioning of medical structures and the quality of care. While the financial environment has opened up new areas for initiative and freedom for hospital directors, it also requires perfect mastery of the financial management system (ANGELLOZ, 2009).

Whatever the socio-economic usefulness of a project, its success depends primarily on the financial environment and the financial institutions involved.

In the Democratic Republic of Congo, hospitals sometimes operate without taking into account the achievement of these objectives due to lack of necessary means. In order to improve the working conditions of the agents, to facilitate the progress of other services such as health education, health information in hospitals, training, the public hospital should have the necessary means to ensure all these expenses.

After signing up for the MDGs in 2000, the Democratic Republic of Congo decided to implement health policies that would provide the Congolese people with quality health services

accessible to all. This commitment was reaffirmed by the government in 2019 with the objective of progressively achieving Universal Health Coverage (UHC). However, the occurrence of Covid-19 has not only increased the challenges facing the sector but has also affected the consolidation of funding for the sector (Unicef, 2021).

Nevertheless, in 2018, the PNDS highlighted that the health sector of the Democratic Republic of Congo is based on a health system with problems in its 6 pillars (PNDS-RDC, 2019-2022) :

- 1) Problems with the delivery of health care services,
- 2) Problems with infrastructure and equipment,
- 3) Health human resource issues,
- 4) Problems related to drugs, vaccines and specific inputs,
- 5) Problems with the health information system,
- 6) Problems related to health financing, problems of governance of the health sector.

To solve these health system problems, the DRC needs resources. How can it have resources in a country where the indicators do not show a sign of sustainable development? The country has a GDP per capita of USD 478; a human development index of 0.480, 175th out of 180 countries in the world; a high corruption perception index, 170th.

Given that the needs are diverse and numerous, scarce resources must be managed with good governance strategies to enable health structures to finance activities with their own funds. At a time when the Republic is seeking to implement the strategy of universal health coverage (a situation in which all people and all communities benefit from the health services they need without facing financial difficulties). However, the financial management of public hospitals in the DRC is still not transparent, and there are several difficulties.

Given this picture, financing and revenue mobilization are appropriate solutions. However, the big question that remains in our minds is the management of these funds in the context of our country where anti-values gangrene organizations.

Thus, financial management remains a major problem for hospitals in the DRC in general, and those in Kinshasa in particular. Poor financial management in the DRC is no longer a matter of course, as public hospitals suffer considerably from it because of the anti-values that have taken root there (misappropriation, misallocation, corruption, fraud). The risks of these misappropriations are often mainly due to the poor quality of the human resources who manage the funds of the structures or to the lack of quality management tools. This situation handicaps transparency and financial orthodoxy.

The main questions that concern this study are: **What are the probable risks of fraud within the RGH of N'djili in the practice of financial management? What are the**

weaknesses and threats? Are there strengths and opportunities?

Methodology

The financial function is very important for the survival of any organization. When managing public property, one must expect control, evaluations and audits (Inspection Générale des Finances for example). Therefore, the manager of public goods must be accountable. This must be done in strict compliance with established standards and procedures.

This work is of great interest to researchers and management administrators in their consideration of the theme of "financial management of a public hospital". This study aims not only to demonstrate the risks of fraud in the financial practice within the HGR of N'djili, but also to highlight the weaknesses and threats that would be found in this financial practice in the circuit of collection, disbursement and filing.

Research "is no longer defined by its object, but by its project" (Le Moigne (1996), as cited by DEHBI Sare, 2019). Constructivism is the recognition that reality is a product of human intelligence interacting with real-world experience, it is within this paradigm that this study finds itself.

The observation method used in this article allowed us to collect information at the N'djili RGH through our observation tool. It is a non-participatory observation because the researcher is not part of the social setting observed.

To this method, the following techniques are attached:

- Technique of open observation: which helped to inform the people observed (the staff of the HGR of N'djili who are considered to be in the expenditure and revenue chains) of the research approach.
- Armed observation technique: This technique helped the researcher to observe and have an instrument or tool that proposes questions to the subjects and records the responses in order to facilitate the evaluation.

For the analysis of the information, the SWOT analysis method helped to facilitate the realization of a precise diagnosis to highlight and understand the strengths of the financial

management system of the RGH of N'djili with regard to the strengths and weaknesses of this financial practice.

Risks in financial management

Thousands of risks threaten every company: geopolitical, economic, strategic, financial, operational, industrial, legal, IT, social and psychosocial risks... They can weaken or even call into question the very existence of any organization (DARSA, 2016).

Therefore, any company, regardless of its sector of activity, its size or its history, must ensure its continuity by controlling its risks and their associated costs as best as possible, with humility and lucidity (DARSA, 2016).

Risk management is the discipline of identifying, assessing and prioritizing the risks associated with an organization's activities, regardless of the nature or origin of those risks, and then dealing with them in an orderly, coordinated and cost-effective manner to reduce and control the likelihood of the feared events and their potential impact. Risk management is linked to the hierarchy of hazard control, which allows the choice of measures to be directed towards those that are most effective (Wikipedia.com).

- Managing risk well (www.creerentreprise.com)

To properly manage the risks facing an organization, management must take the time to accurately map the internal threats and weaknesses. This involves:

- List and identify all current and future risks,
- evaluate them, i.e. qualify each risk according to its probability of occurrence, its frequency and duration of exposure, and its potential severity,
- analyze them: this involves prioritizing and classifying the risks, and planning a solution for each of them,
- implement actions to reduce risks,
- evaluate the actions implemented.

Figure 1: Risk mapping



- The different types of risks.

Risks can come from the organization itself or from the external environment. Risks vary greatly from one organization to another; they can be classified into different categories:

1. **Strategic risks:** These are major risks related to the general strategy of the organization and its positioning on the market.
2. **Risks related to the governance of the organization:** These are potential problems that may arise in the competence of the hierarchy of an organization.
3. **Financial risks:** These are risks related to the company's profitability and cash flow. For example: late payment of an important customer, increase in bank rates, loss of markets.
4. **Operational risks:**
 - risks to production equipment (vehicles, machines): breakdown, theft,
 - risks to computer tools and networks: risk of breakdown, bug, loss or theft of data,
 - risks to suppliers, subcontractors, and the supply and delivery chain: stock-outs, production and transport delays,
 - risks to internal organization: various factors, sometimes minute, can disorganize the company and its schedules.
5. **Environmental risks:** These are risks related to uncontrollable external factors such as storms, hail, earthquakes, drought, snow or excessive rainfall, which can have a negative impact on revenues.
6. **Personnel risks:**
 - Difficulty in recruiting or replacing an employee,

- Unexpected absence, accident,
 - Fraud,
 - Risk related to the departure of a key person in the company,
7. **Customer risks:**
- Risk of lawsuit,
 - Risk of fraud or scam,
 - Risk to reputation or goodwill,
8. **Risks related to political instability in export markets** ("country risk").
9. **Health and safety risks:**
- fire,
 - intoxication or contamination (inside or outside the company),
 - pollution or unplanned discharges.

Financial management procedures and practices

Procedures organize the production of companies. They describe, step by step, and in a formalized way, the way tasks must be performed, as well as the associated roles and responsibilities. Indeed, it is hard to imagine an employee regularly taking large-scale initiatives for his company without informing at least one of his superiors. If everyone could do this, there would be anarchy.

Similarly, any collaboration with an external entity usually requires validation with the purchasing department, which manages contracts with external companies. To summarize, procedures ensure the control of tasks and collaborations: they coordinate them and verify their alignment with the organization's strategy. They therefore serve a purpose: to ensure operational excellence and reduce the risk of disorganized initiative (Philonomist.com).

Good or bad financial management also refers to the practices and procedures in place in each organization. Going against them can impinge on the quality of this management.

Results

Table 1. Summary table of financial risks

NUMBER OF RISKS BY RISK LEVEL	
Risk level	Number
High	18
Medium	1
Low	8

TOTAL COUNT	27
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Source: Table designed by us based on field data.

Figure 2: Risk Histogram



By analyzing the opinions of the staff of the financial circuit on risk management, we obtained the following results 18 or 66% of risks are identified as high; 8 risks or 29.6% are identified as low and 1 medium risk.

In analyzing in detail, we noticed that the RGH of N'djili has not put in place any mechanism to :

- Risk governance;
- Risk detection
- Risk Survey;
- Risk monitoring.

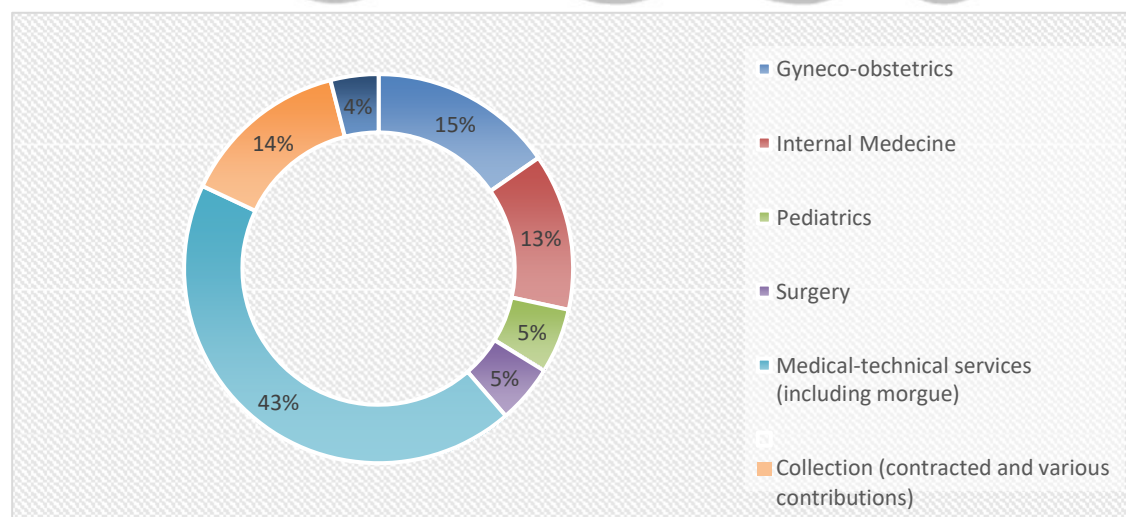
3.3.1. Financial achievements

Table 2. Distribution of revenues by generating services

N°	Description of the recipes	Total annual costs (in CF)	%
1	Gyneco-obstetrics	211 069 446	15%
2	Internal Medicine	179 380 995	13%
3	Pediatrics	74 240 850	5%
4	Surgery	67 061 510	5%
5	Medical-technical services (including morgue)	595 595 394	43%
6	Collection (contracted and various contributions)	192 898 000	14%
7	Other services (internships and other)	54 818 900	4%
	Total	1 375 065 095	100%

Source: 2021 Financial Report of the N'djili RGH.

Figure 3: Distribution of revenues in 2021



Source: Data from Table 2.

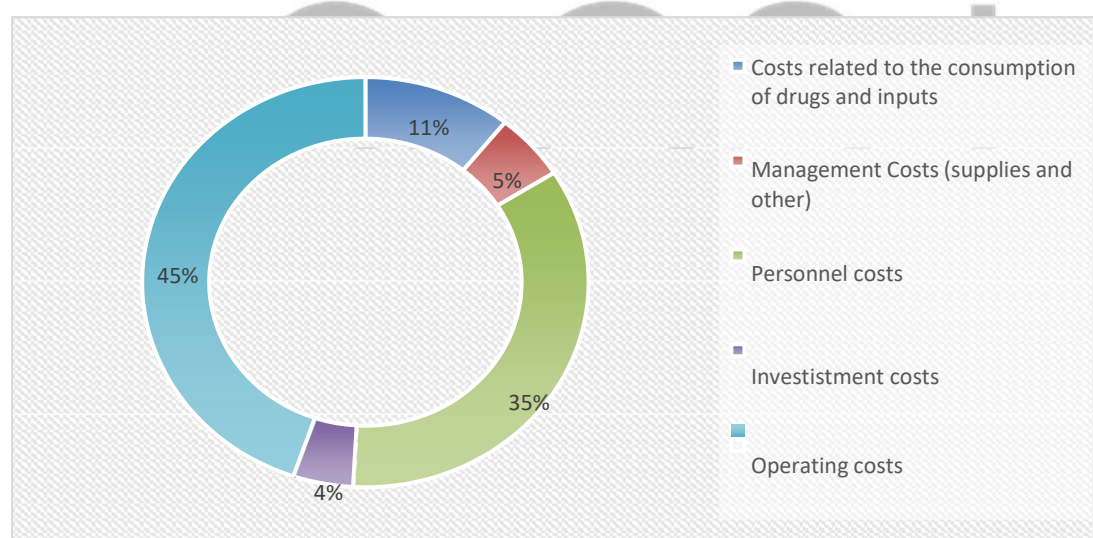
The medico-technical services recorded 43% of the revenue, followed by the gynecology and obstetrics services 15%, recovery 14% and internal medicine 13%. The other services such as pediatrics and surgery have 5% each.

Table 3. Expenditures in 2021 by Cost

N°	Description	Total annual costs in CF	%
1	Costs related to the consumption of drugs and inputs	148 122 677	11%
2	Management costs (supplies and other)	72 367 645	5%
3	Personnel costs	479 205 485	35%
4	Investment costs (rehabilitation, construction, equipment acquisition)	59 870 260	4%
5	Operating costs	615 536 523	45%
	Total	1 375 102 590	100%

Source: Table designed by us based on field data.

Figure 4: Distribution of expenditures in 2021



Source: Data from Table 3.

Among the expenses recorded during the 2021 fiscal year at the N'djili RGH, operational costs come first with 45%, followed by costs related to personnel costs with 35%. In addition, 11% of the funds were allocated to costs related to the consumption of drugs and inputs, while 5% and 4% were allocated successively to costs related to management and investments.

The recovery rate

The collection rate is an indicator that verifies and confirms the viability of a facility. The collection rate is the basic, most frequent, and most widely used indicator of collection activity. It is an indicator of how well collection work has been carried out over a reference

period.

$$1) \quad \text{Average revenue per case :} \quad \frac{\text{Total revenue}}{\text{Number of patients of cases of the year}}$$

$$\text{Average revenue per case:} \quad \frac{1,375,065,095}{5.771} = 238,271.5 \text{ CF for one patient.}$$

$$2) \quad \text{Average costs per case :} \quad \frac{\text{Total Costs}}{\text{Number of patients of cases of the year}}$$

$$\text{Average costs per case:} \quad \frac{1,375,102,590}{5.771} = 238,278.04 \text{ FC for one patient.}$$

$$\text{Recovery rate} = \frac{\text{Average revenue per case}}{\text{Average costs per case}} = \frac{238,271.50}{238,278.04} = 0.99 \text{ or } 99\%.$$

At this level, it should be noted that the rate of 1 (100%) means that all revenues directly finance expenditures. However, the rate of 99% shows that the revenues of the N'djili RGH do not fully finance expenditures.

Sanitary achievements

Table 4. Number of patients received at the N'djili RGH in 2021

Month	MI	CHIR	PED	GO	SUA	IF	SUE	MAT	S. ACC	TOTAL	%
January	105	51	88	81	159	30	97	41	23	675	12%
February	91	65	85	53	121	13	77	36	20	561	10%
March	62	42	90	54	147	13	42	61	33	544	9%
April	86	60	101	76	117	15	56	43	21	575	10%
May	93	60	89	61	123	22	72	55	23	598	10%
June	124	39	89	56	125	19	40	24	20	536	9%
July	77	32	62	48	36	5	37	39	7	343	6%
August	58	43	9	35	84	2	33	25	15	304	5%
September	72	51	11	61	118	7	13	44	15	392	7%
October	61	23	4	81	104	13	27	33	16	362	6%
November	76	36	27	75	88	6	28	40	10	386	7%
December	107	27	89	64	148	-	42	8	10	495	9%
Total	1 012	529	744	745	1 370	145	564	449	213	5 771	100%

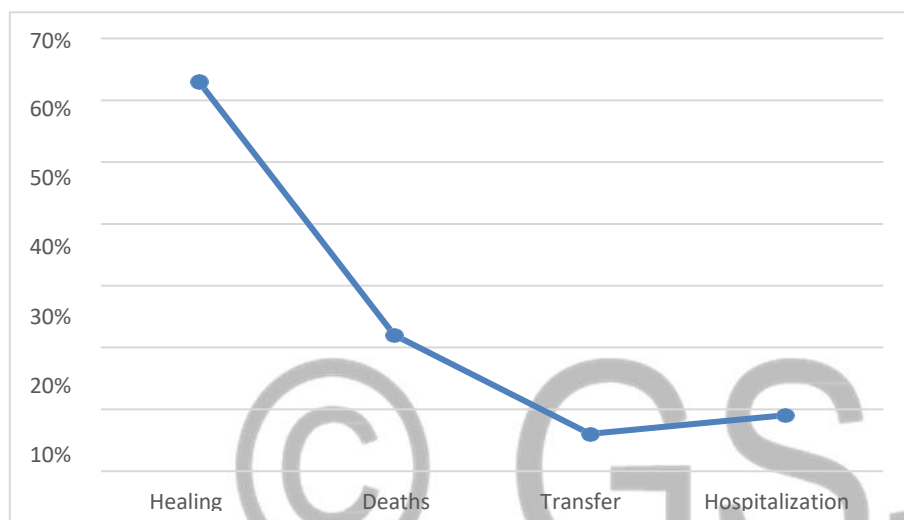
Source: Table designed by us based on field data.

Table 5. Situation of patients received at the RGH of N'djili in 2021

Situation	MI	CHIR	PED	GO	SUA	IF	SUE	MAT	S. ACC	TOTAL	%
Healing	525	317	583	688	572	45	276	448	188	3642	63%
Deaths	319	25	105	2	556	70	177	-	-	1254	22%
Transfer	16	-	4	-	211	19	73	1	16	340	6%
Hospitalization	152	187	52	55	31	11	38	0	9	535	9%
Total	1 012	529	744	745	1 370	145	564	449	213	5 771	100%

Source: Table designed by us based on field data.

Figure 5. Patient status in 2021



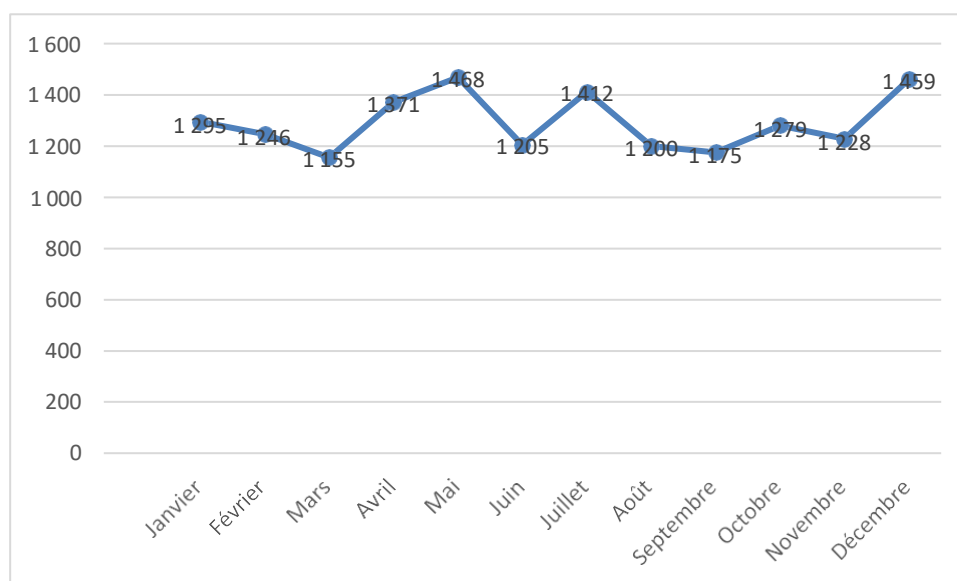
Patients cured during the year 2021 represent 63% of patients who attended the RGH of N'djili. 22% died. That is to say, a ratio of death to cure of 34%. The RGH of N'djili transferred 6% of the patients received and 9% remained in hospital.

Table 6. Number of cases recorded at the N'djili RGH in 2021

Month	NC			AC			TOTAL GENERAL
	ZS	HZ	Total	ZS	HZ	Total	
January	430	439	869	217	209	426	1 295
February	404	395	799	220	227	447	1 246
March	386	397	783	164	208	372	1 155
April	422	555	977	177	217	394	1 371
May	420	546	966	267	235	502	1 468
June	406	472	878	149	178	327	1 205
July	400	545	945	221	246	467	1 412
August	376	477	853	169	178	347	1 200
September	345	485	830	171	174	345	1 175
October	421	483	907	172	200	372	1 279
November	400	481	881	164	183	347	1 228
December	408	477	885	251	323	574	1 459
Total	4 818	5 752	10 573	2 342	2 578	4 920	15 493

Source: Table designed by us based on field data.

Figure 6. Number of cases recorded at the N'djili RGH in 2021



We record 15,490 cases (of which 10,573 are new cases and 4,920 are old cases). We note here that 54% (8330) cases of illnesses came through patients not living in the N'djili health zone "HZ patients" and 46% (7160) of cases coming from patients living in the healthzone "ZS patients".

Strengths and weaknesses of financial management at the RGH in N'djili

a) SWOT analysis of cash flow

<u>Strengths:</u>	<u>Weaknesses:</u>
<ul style="list-style-type: none"> • The availability of collection • The conformity of the accounting documents with the recorded entries. • The presence of a safe at the central cashdesk. • The RGH of N'djili has a bank account for partners only. • The closing of the coffers is done on a daily and monthly basis 	<ul style="list-style-type: none"> • Non-registration of some entries. • Non-computerized collection system. • Insufficient staff in number and quality. • Non-trained staff. • Lack of a bank account to collect daily revenues. • Non-use of the banking system for payments from patients. • The fund has no limit on the amount of funds it can receive. • Poor compliance with collection procedures. • Lack of reconciliation of funds.

<u>Opportunities:</u> <ul style="list-style-type: none"> • Available staff. • Funds are entered daily and the data entry is also daily. • The collection circuit exists and is known by the staff. 	<u>Threats</u> <ul style="list-style-type: none"> • Risk of loss of funds. • Poor security of funds. • Risk of falsification of entries. • Manual system easily trafficked.
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a) **Disbursement SWOT analysis**

<u>Strengths:</u> <ul style="list-style-type: none"> • Availability of PJs for tracked expenses. • Expenditures authorized by the hierarchy (AGT, MD). • Some available disbursement tools. 	<u>Weaknesses:</u> <ul style="list-style-type: none"> • Lack of a procedures manual. • Procedure not detailed and not popularized. • Payment by bank is not available. • The budget control department does not control the budget lines. • Accounting also allows for certain expenses. • Disbursement outside of budget.
<u>Opportunities:</u> <ul style="list-style-type: none"> • Expenditure circuit. • Existence of budget control. • The expenditure chain is validated by the hierarchy. 	<u>Threats:</u> <ul style="list-style-type: none"> • Non-compliance with universal disbursement procedures. • Risk of misappropriation of funds. • Risk of evasion of funds. • Difficulty in controlling payments.

b) **SWOT analysis for securing and archiving documents**

<u>Strengths:</u> <ul style="list-style-type: none"> • Existence of the archive office. • Existence of space for archiving. • Available staff. 	<u>Weaknesses:</u> <ul style="list-style-type: none"> • No filing of accounting documents. • No shelves for the filing of vouchers. • No secure cabinet for sensitive PJs. • No digital archiving. • Lack of materials for digital archiving. • Negligence of the accounting documents. • Difficulty in finding accounting documents.
<u>Opportunities:</u> <ul style="list-style-type: none"> • Archives available. • Willingness to archive PJs. • Electricity available for digital archiving. 	<u>Threats:</u> <ul style="list-style-type: none"> • Disappearance of supporting documents. • Loss of proof of payment. • Danger of not presenting reliable data during audits. • Being rated poorly in audits.

Discussion

Analyzing the revenues in 2021 by traditional Hospital Services, we note that:

- The medico-technical services (including the morgue) represent the main source of revenue at the RGH of N'djili at 595,595,394 FC (i.e., USD 301,780.55), followed by the Obstetrics and Gynecology Service at 211,069,446 FC (i.e., USD 106,946.18) and the Collection Service (contracted and various contributions) at 192,898,000 FC (i.e., USD 97,738.94).

However, the expenses according to the costs for the same year of study, presents us with this situation:

- Operational costs (running costs) represent the primary reason for expenditures at the N'djili RGH, amounting to 615,536,523 FC (USD 311,884.47), followed by personnel costs amounting to 479,205,485 FC (USD 242,807.28) and costs related to the consumption of drugs and inputs amounting to 148,122,677 FC (USD 7,051.86);
- The year 2021 allowed the N'djili HGR to realize revenues of 1,375,065,095 CF (or 696,727.86 at the rate of \$1 = 1973.60 according to the BCDC-DRC). These funds financed the hospital's expenses for the year 2021, i.e., a total of 1,375,102,590 CF (i.e., 696,746.86 USD).

The collection rate which presents the situation of revenue mobilization that finances expenditures shows a rate of 99% due to the negative gap of about 37,000 FC for the benefit of expenditures. The reference for the collection rate is 1 (100%). The 99% rate shows that the revenues of the N'djili RGH do not fully finance expenditures. The N'djili RGH in 2021 worked in deficit. Michelle DEPINAY believes that deficit management results contribute to the deterioration of an institution's cash flow and this even exposes suppliers (DEPINAY M, 2000).

It is desirable in this case that the HGR of N'djili :

- Consider the reduction of capital costs or personnel costs;
- Considers the possibility of increasing revenues by improving the way it manages its finances.

As a result, we found that when we analyzed the financial data, the N'djili RGH did not produce financial statements (e.g., balance sheet). The operating account that the department produces is not an essential document for the financial report. We did not see the balance sheet notes or the inventories in the report. This does not allow a good analysis of the accounts within the organization. The 2021 financial report, from which we have drawn our financial information, does not separate expenses by cost. And does not provide information on the use of budget lines according to the forecasts made. The experts of the European Union in evaluating the public finances of the DRC have noted the same criticism as we have. In their report, they stated that the preparation of the budget (often unrealistic), the monitoring of budget execution (far too weak and often non-existent) and the preparation of financial statements (largely incomplete) are conducive to poor public financial management (European Union, 2016). While the quality of financial statements is an important element in every decision making. It

also has a positive role in building trust internally and with external partners.

However, in the realization of expenditures, we also noted that the HGR of N'djili does not use public procurement for its goods and supplies purchases. This kind of observation was made in the context of the reform of the sectors in the DRC "In 2001: a national procurement system unsuited to the imperatives of transparency, economy and efficiency, characterized by direct agreement was noted in the DRC" (ENA-RDC, 2016). This led to the establishment of procedures on this procurement matter to remedy the problems of transparency and avoid direct agreement.

This has led the Republic to promulgate Law No. 10/010 of 27 April 2010 on public procurement. Thus, from the point of view of procedures, the position of the general principles that found the procurement or public ordering, such as transparency, equality etc.; the use of internationally recognized terms in public ordering, such as call for tenders instead of adjudication constitute laws to be respected in the management of public finances. Further on, the law provides for the use of standard request for quotations files for contracts for supplies and services worth less than 50 million Congolese francs (i.e. less than US\$25,000).

Each organization should use the law as a guide for organizing its procurement sector. As the Ministry of Public Health, with funding from the Global Fund, provides in its procedures manual that direct contracting is limited to purchases not exceeding USD 300,000 (about USD 150) and request for quotation is allowed up to USD 4,500. Beyond this amount, any user of funds must refer to the Procurement Management Unit.

The N'djili RGH should draw inspiration from this system to protect the public finances under its management. Public finances are opposed to private finances, in that the latter have as their objective the accumulation of wealth, whereas public finances pursue the well-being of the population. Therefore, good management of public finances is crucial for the present and future of the Democratic Republic of Congo in general and of public organizations in particular. To do otherwise is to slow down the country's development and reduce its governance capacities (ENA-RDC, 2016).

About the medical care in 2021, the HGR of N'djili recorded the attendance of 5,236 patients of which 3,642 were cured, 1,254 died, 340 were transferred and the rest are still in hospital. Taking these figures into account, we note a cure-death ratio of 34% (a high ratio considering the main mission of a public hospital). The HSMR indicates how successful hospitals or regions are in reducing inpatient deaths and improving care. It helps patients indirectly by giving hospitals a starting point for assessing mortality rates and allowing them to identify areas where they need to improve performance (www.tadh.com). In the case of the N'djili RGH, we note that it takes very technical studies to find the flaws in management. We cannot link this ratio to the dysfunction of financial management, although this would also be one of the factors. For

the financing of the improvement of technical facilities must be a decision to be taken according to financial achievements.

The allocations on the investments from the technical point of view have not been noted in the financial part. The hierarchy of the RGH of N'djili should take decisions to improve the care of patients. For the HGR of N'djili does not only serve the inhabitants of the health zone of N'djili but also the population of Kinshasa. This is justified by the data on attendance outside the zone, which is 53.7%, while attendance by the population of the zone is 46.3%.

The impact of finances should be felt much more in the care of the community. With this in mind, the N'djili RGH should allocate financial resources to improve its traditional and medico-technical services. However, starting with :

- The Adult Emergency Care Service which recorded many cases of death, i.e. 10% of patients who died in the N'djili HGR during the year 2021 in general but 40% of patients who were admitted to the service. In addition, it is a service that has also transferred many cases (16% of patients received). This implies that the service does not have the essential technical facilities for the management of emergency patients.

The technical platforms in emergency care are all the services that do not have beds but perform examinations or operations (interventions). It is the heart of the hospital for acute services such as emergencies. It is used by the whole establishment.

Taking into account the geographical position of the HGR of N'djili, we note that it is better placed to receive cases of accident victims because it is in an area crossed by major arteries and especially, the town is very busy.

From all of the above, it is clear that the practice of financial management at the RGH of N'Djili is not satisfactory and the assets are not protected because management is open to several risks. An uncontrolled risk can jeopardize the sustainability of the organization at any time. And this, whatever the size, the activity or the seniority of the company. Risk management is therefore a daily and ongoing task (DARSA, 2017). All the green signals of fraud risks are there at the N'djili HGR. SWOT analyses have demonstrated the weaknesses and threats that require new strategies to protect the public finances generated in this health organization. A strategy is a global and long-term policy, responding to general objectives, which can be broken down into several tactical operations. Tactics are the constitution of means and the establishment of an action plan to implement a given strategy. It is about planning quick punctual actions with a limited goal.

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