

# Financing Universal Coverage in Malaysia: a case study

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## Abstract

One of the challenges to maintain an agenda for universal coverage and equitable health system is to develop effective structuring and management of health financing. Global experiences with different systems of health financing suggests that a strong public role in health financing is essential for health systems to protect the poor and health systems with the strongest state role are likely the more equitable and achieve better aggregate health outcomes. Using Malaysia as a case study, this paper seeks to evaluate the progress and capacity of a middle income country in terms of health financing for universal coverage, and also to highlight some of the key underlying health systems challenges.

The WHO Health Financing Strategy for the Asia Pacific Region (2010-2015) was used as the framework to evaluate u b(5(b(5(b(5(b(5(b(5(b(5(33(tN(evaluaceTD[(u8clu.7aaluatet)-339sbt)-336(a)o)-vishe)-338334(differ)-334(s8(ieve9(cing)-337(for)-3833(Fina







1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text notes that without reliable records, it would be difficult to track the flow of funds and to identify any irregularities.

2. The second part of the document focuses on the role of internal controls in ensuring the accuracy and reliability of financial information. It highlights that internal controls are designed to prevent errors and to detect any unauthorized transactions. The text stresses that a strong internal control system is a key component of an organization's risk management strategy and is crucial for maintaining the trust of stakeholders.

3. The third part of the document addresses the need for transparency and accountability in financial reporting. It states that organizations should provide clear and concise information about their financial performance and position. The text notes that transparency is not only a requirement of regulatory bodies but also a key factor in building confidence among investors and other interested parties.

4. The fourth part of the document discusses the importance of regular audits in verifying the accuracy of financial statements. It explains that audits provide an independent assessment of the organization's financial records and help to identify any weaknesses in the internal control system. The text emphasizes that audits are a critical part of the financial reporting process and are essential for ensuring the reliability of the information provided to the public.



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