

| #  | Member State <sup>1</sup>         | #1   | #2                       | #3                                 | #4                                  | #5   | #6  | #7                                | #8  | #9                          | #10                                  | #11  |              |
|----|-----------------------------------|--|--------------------------|------------------------------------|-------------------------------------|--|---|-----------------------------------|---|-----------------------------|--------------------------------------|--|--------------|
|    |                                   | How much does government spend on health <sup>A</sup><br>(Current expenditure, 2015) |                          |                                    |                                     | Source of spending, as a % of total health spending <sup>A</sup> (Current expenditure, 2015) |   |                                   | How much does govt spend on health <sup>C</sup> (Capital expenditure, 2015) |                             | Fiscal space <sup>D</sup>            |  |              |
|    |                                   | Per capita <sup>2</sup>  | as % of GDP <sup>3</sup> | as % of GDP over time <sup>4</sup> | a % of the Govt budget <sup>5</sup> | Government <sup>6</sup>  | Households & employers <sup>7 &amp; Y</sup> | Development Partners <sup>8</sup> | Per Capita <sup>9</sup>   | as a % of GDP <sup>10</sup> | Annual GDP growth rate <sup>11</sup> | Tax revenue as a % of GDP? <sup>12</sup>     |              |
|    | Benchmark:                        | >\$86.3 per capita <sup>V</sup>  | > 5% GDP <sup>W</sup>    | % GDP trend 2001-2015              | >15% <sup>X</sup>                   | Out of 100%, unless indicated  |   |                                   | Green if spending here pushes spending above target in #1 or #2             |                             | GDP growth rate 2001-2016            | >15% in LIC + LMIC >18% in UMIC <sup>Z</sup> |              |
|    |                                   | (Countries must meet both #1 & #2)   |                          |                                    |                                     |  |   |                                   |   |                             |                                      |  |              |
| 1  | Algeria                           | \$206  | 4.98%                    |                                    | 10.67%                              | 100%   | 70.58%                                      | 29.40%                            | 0.03%   | \$0.46                      | 0.01%                                |  | 37.2% (2011) |
| 2  | Angola                            | \$52   | 1.40%                    |                                    | 3.73%                               | 100%   | 47.51%                                      | 49.72%                            | 2.77%   | \$4.76                      | 0.13%                                |  | 12.5% (2015) |
| 3  | Benin                             | \$6  | 0.80%                    |                                    | 3.37%                               | 100%   | 20.14%                                      | 45.63%                            | 34.23%  | \$1.97                      | 0.25%                                |  | 15.4% (2013) |
| 4  | Botswana                          | \$215  | 3.29%                    |                                    | 8.82%                               | 100%   | 55.10%                                      | 36.54%                            | 8.36%   | \$1.27                      | 0.02%                                |  | 25.8% (2014) |
| 5  | Burkina Faso                      | \$9  | 1.54%                    |                                    | 7.17%                               | 100%   | 28.24%                                      | 42.20%                            | 29.56%  | \$1.32                      | 0.22%                                |  | 15.5% (2016) |
| 6  | Burundi                           | \$9  | 3.20%                    |                                    | 11.77%                              | 100%   | 38.82%                                      | 20.66%                            | 40.52%  | \$0.18                      | 0.06%                                |  | 12.2% (2013) |
| 7  | Cabo Verde, Republic of           | \$99   | 3.29%                    |                                    | 10.82%                              | 100%   | 67.81%                                      | 25.70%                            | 6.48%   | \$7.65 (2014)               | 0.21% (2014)                         |  | 18.4% (2009) |
| 8  | Cameroon                          | \$9  | 0.74%                    |                                    | 3.11%                               | 100%   | 14.46%                                      | 77.64%                            | 7.90%   | \$3.63                      | 0.29%                                |  | No data      |
| 9  | Central African Republic          | \$2  | 0.61%                    |                                    | 4.08%                               | 100%   | 12.77%                                      | 43.73%                            | 43.51%  | \$0.92                      | 0.26%                                |  | 9.2% (2011)  |
| 10 | Chad                              | \$8  | 1.07%                    |                                    | 6.28%                               | 100%   | 23.46%                                      | 61.65%                            | 14.89%  | \$2.52                      | 0.32%                                |  | No data      |
| 11 | Comoros                           | \$8  | 1.08%                    |                                    | 3.80%                               | 100%   | 13.40%                                      | 76.53%                            | 10.07%  | \$7.45 (2013)               | 0.89% (2013)                         |  | No data      |
| 12 | Congo, Republic of                | \$25   | 1.48%                    |                                    | 3.08%                               | 100%   | 43.22%                                      | 45.66%                            | 11.12%  | \$13.66                     | 0.80%                                |  | 9.4% (2012)  |
| 13 | Côte d'Ivoire                     | \$16   | 1.19%                    |                                    | 5.04%                               | 100%   | 21.83%                                      | 51.83%                            | 26.34%  | \$7.95                      | 0.57%                                |  | 14.0% (2014) |
| 14 | Democratic Republic of the Congo  | \$3  | 0.70%                    |                                    | 4.95%                               | 100%   | 16.49%                                      | 44.24%                            | 39.27%  | \$0.84                      | 0.18%                                |  | 8.8% (2010)  |
| 15 | Djibouti                          | \$45   | 2.40%                    |                                    | 4.07%                               | 100%   | 54.62%                                      | 22.36%                            | 23.01%  | \$9.10 (2014)               | 0.52% (2014)                         |  | No data      |
| 16 | Egypt                             | \$47   | 1.25%                    |                                    | 4.18%                               | 100%   | 30.08%                                      | 69.66%                            | 0.25%   | No data                     |                                      |  | 12.5% (2015) |
| 17 | Equatorial Guinea                 | \$66   | 0.63%                    |                                    | 1.26%                               | 100%   | 23.53%                                      | 75.02%                            | 1.45%   | \$198.44                    | 1.91%                                |  | 12.8% (2009) |
| 18 | Eritrea                           | \$7  | 0.76%                    |                                    | 1.83%                               | 100%   | 22.97%                                      | 52.38%                            | 24.65%  | No data                     |                                      |  | No data      |
| 19 | Ethiopia                          | \$7  | 1.09%                    |                                    | 5.98%                               | 99.8%  | 26.87%                                      | 57.66%                            | 15.30%  | \$2.71 (2014)               | 0.49% (2014)                         |  | 9.2% (2011)  |
| 20 | Gabon                             | \$117  | 1.58%                    |                                    | 7.00%                               | 100%   | 58.91%                                      | 40.27%                            | 0.82%   | \$42.54                     | 0.58%                                |  | No data      |
| 21 | Gambia                            | \$15   | 3.14%                    |                                    | 10.62%                              | 100%   | 46.56%                                      | 25.62%                            | 27.82%  | \$1.23 (2013)               | 0.25% (2013)                         |  | 15.1% (2009) |
| 22 | Ghana                             | \$28   | 2.06%                    |                                    | 7.08%                               | 100%   | 34.95%                                      | 39.48%                            | 25.57%  | \$0.75                      | 0.06%                                |  | 13.7% (2010) |
| 23 | Guinea                            | \$4  | 0.78%                    |                                    | 2.73%                               | 100%   | 17.15%                                      | 57.96%                            | 24.89%  | No data                     |                                      |  | No data      |
| 24 | Guinea-Bissau                     | \$12   | 2.15%                    |                                    | 9.51%                               | 100%   | 31.26%                                      | 37.16%                            | 31.58%  | \$10.09 (2013)              | 1.46% (2013)                         |  | No data      |
| 25 | Kenya                             | \$23   | 1.73%                    |                                    | 6.29%                               | 100%   | 33.10%                                      | 48.21%                            | 18.68%  | \$5.00 (2013)               | 0.41% (2013)                         |  | 16.3% (2015) |
| 26 | Lesotho                           | \$52   | 4.75%                    |                                    | 9.31%                               | 100%   | 56.82%                                      | 16.85%                            | 26.33%  | \$8.43                      | 0.78%                                |  | 48.6% (2013) |
| 27 | Liberia                           | \$5  | 1.13%                    |                                    | 2.68%                               | 100%   | 7.41%                                       | 21.66%                            | 70.93%  | No data                     |                                      |  | 20.3% (2013) |
| 28 | Libya                             | No data since 2011   |                          |                                    | No data                             |  | No data                                     |                                   |   | No data                     |                                      |  | No data      |
| 29 | Madagascar                        | \$10   | 2.37%                    |                                    | 15.61%                              | 100%   | 45.15%                                      | 28.17%                            | 26.68%  | No data                     |                                      |  | 9.9% (2014)  |
| 30 | Malawi                            | \$10   | 2.67%                    |                                    | 10.77%                              | 99.7%  | 28.65%                                      | 17.55%                            | 53.50%  | \$0.00                      | 0.00%                                |  | 15.5% (2016) |
| 31 | Mali                              | \$7  | 0.96%                    |                                    | 4.46%                               | 100%   | 16.55%                                      | 47.08%                            | 36.37%  | \$3.14 (2014)               | 0.38% (2014)                         |  | 15.4% (2016) |
| 32 | Mauritania                        | \$21   | 1.81%                    |                                    | 5.53%                               | 100%   | 39.02%                                      | 52.25%                            | 8.73%   | \$7.65                      | 0.66%                                |  | No data      |
| 33 | Mauritius                         | \$232  | 2.54%                    |                                    | 9.95%                               | 100%   | 45.81%                                      | 51.48%                            | 2.72%   | \$20.25 (2014)              | 0.20%                                |  | 18.1% (2016) |
| 34 | Morocco                           | \$69   | 2.39%                    |                                    | 7.75%                               | 100%   | 43.29%                                      | 55.71%                            | 0.99%   | \$4.63                      | 0.16%                                |  | 23.3% (2011) |
| 35 | Mozambique                        | \$2  | 1.88% (2014)             |                                    | 1.22%                               | 100%   | 8.09%                                       | 6.85%                             | 85.06%  | No data                     |                                      |  | 23.1% (2013) |
| 36 | Namibia                           | \$266  | 5.62%                    |                                    | 12.93%                              | 100%   | 62.98%                                      | 27.75%                            | 9.27%   | \$0.03 (2014)               | 0.00% (2014)                         |  | 33.2% (2015) |
| 37 | Niger                             | \$5  | 1.51%                    |                                    | 4.59%                               | 100%   | 21.02%                                      | 53.22%                            | 25.76%  | \$2.06                      | 0.57%                                |  | No data      |
| 38 | Nigeria                           | \$16   | 0.59%                    |                                    | 5.30%                               | 101%   | 16.53%                                      | 73.73%                            | 9.94%   | \$2.10                      | 0.08%                                |  | 1.5% (2013)  |
| 39 | Rwanda                            | \$12   | 1.69%                    |                                    | 6.21%                               | 100%   | 21.37%                                      | 34.48%                            | 44.15%  | \$2.07 (2014)               | 0.29% (2014)                         |  | 14.9% (2016) |
| 40 | Sahrawi Republic (Western Sahara) | No data  |                          | No data                            |                                     |  | No data                                     |                                   |   | No data                     |                                      | No data                                      |              |
| 41 | São Tomé and Príncipe             | \$59   | 3.66%                    |                                    | 10.68%                              | 100%   | 37.19%                                      | 13.73%                            | 49.09%  | \$8.73 (2013)               | 0.54% (2013)                         |  | 14.6% (2012) |
| 42 | Senegal                           | \$11   | 1.26%                    |                                    | 4.20%                               | 100%   | 31.75%                                      | 56.54%                            | 11.71%  | \$7.98 (2014)               | 0.74% (2014)                         |  | 20.5% (2016) |
| 43 | Seychelles                        | \$477  | 3.29%                    |                                    | 10.03%                              | 100%   | 96.99%                                      | 2.54%                             | 0.46%   | \$17.63                     | 0.12%                                |  | 31.6% (2016) |
| 44 | Sierra Leone                      | \$10   | 1.64%                    |                                    | 7.86%                               | 100%   | 8.96%                                       | 38.41%                            | 52.63%  | No data                     |                                      |  | 8.6% (2014)  |
| 45 | Somalia                           | No data  |                          | No data                            |                                     |  | No data                                     |                                   |   | No data                     |                                      | No data                                      |              |
| 46 | South Africa                      | \$252  | 4.39%                    |                                    | 14.06%                              | 100%   | 53.55%                                      | 44.01%                            | 2.43%   | \$11.05                     | 0.19%                                |  | 27.3% (2015) |
| 47 | South Sudan                       | \$6  | 0.54%                    |                                    | 1.64%                               | 100%   | 21.14%                                      | 64.73%                            | 14.13%  | No data                     |                                      |  | No data      |
| 48 | Sudan                             | \$47   | 1.97%                    |                                    | 18.09%                              | 100%   | 31.14%                                      | 66.92%                            | 1.94%   | No data                     |                                      |  | No data      |
| 49 | eSwatini (formerly Swaziland)     | \$151  | 4.56%                    |                                    | 14.91%                              | 100%   | 64.70%                                      | 19.55%                            | 15.75%  | No data                     |                                      |  | 28.6% (2012) |
| 50 | Tanzania, United Republic of      | \$11   | 2.16%                    |                                    | 7.43%                               | 100%   | 35.30%                                      | 28.06%                            | 36.64%  | No data                     |                                      |  | 11.9% (2014) |
| 51 | Togo                              | \$10   | 1.86%                    |                                    | 5.72%                               | 100%   | 28.00%                                      | 56.82%                            | 15.18%  | \$0.70 (2014)               | 0.11% (2014)                         |  | 21.9% (2016) |
| 52 | Tunisia                           | \$145  | 3.80%                    |                                    | 13.57%                              | 100%   | 56.30%                                      | 43.27%                            | 0.42%   | \$11.13 (2014)              | 0.26% (2014)                         |  | 21.1% (2012) |
| 53 | Uganda                            | \$6  | 0.98%                    |                                    | 5.61%                               | 100%   | 13.43%                                      | 46.71%                            | 39.86%  | \$1.09 (2013)               | 0.16% (2013)                         |  | 13.5% (2016) |
| 54 | Zambia                            | \$25   | 1.96%                    |                                    | 6.79%                               | 100%   | 36.56%                                      | 39.16%                            | 24.28%  | \$4.56 (2011)               | 0.27% (2011)                         |  | 16.1% (2011) |
| 55 | Zimbabwe                          | \$20   | 2.15%                    |                                    | 8.15%                               | 87.1%  | 20.82%                                      | 41.97%                            | 24.26%  | \$0.12                      | 0.01%                                |  | 21.4% (2012) |

With the support of:



#### Notes on the scorecard:

The Africa Scorecard on Domestic Financing for Health is an advocacy tool for member states to use in financial planning and expenditure tracking.

This Scorecard is based on 2015 health financing data - the latest data currently available.

The Scorecard will be updated annually and released following the *AU Heads of State Summit* in July each year.

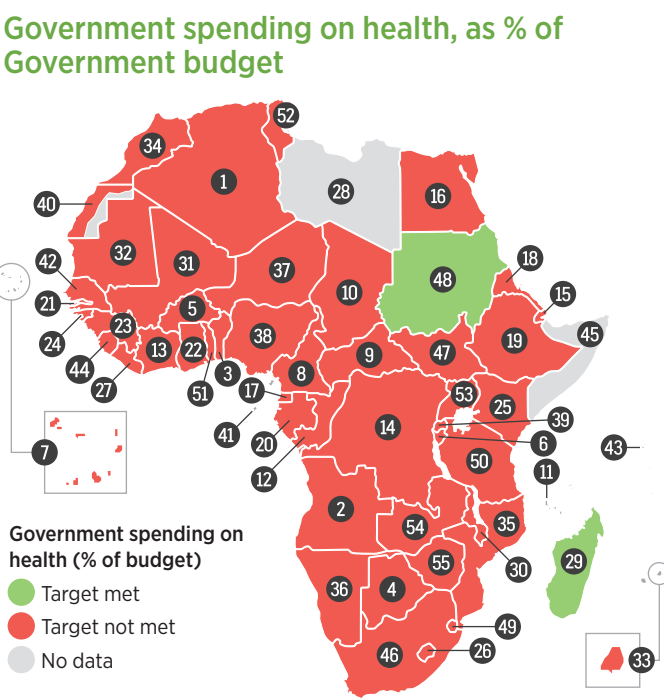
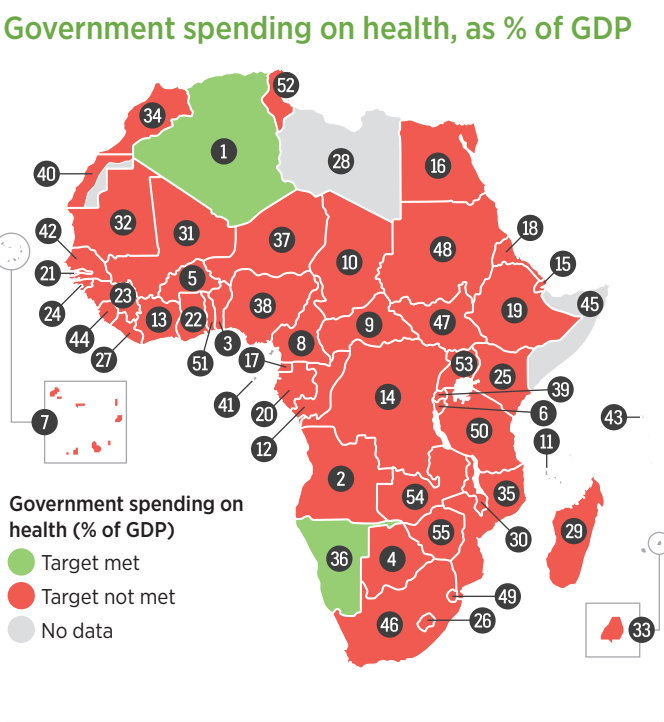
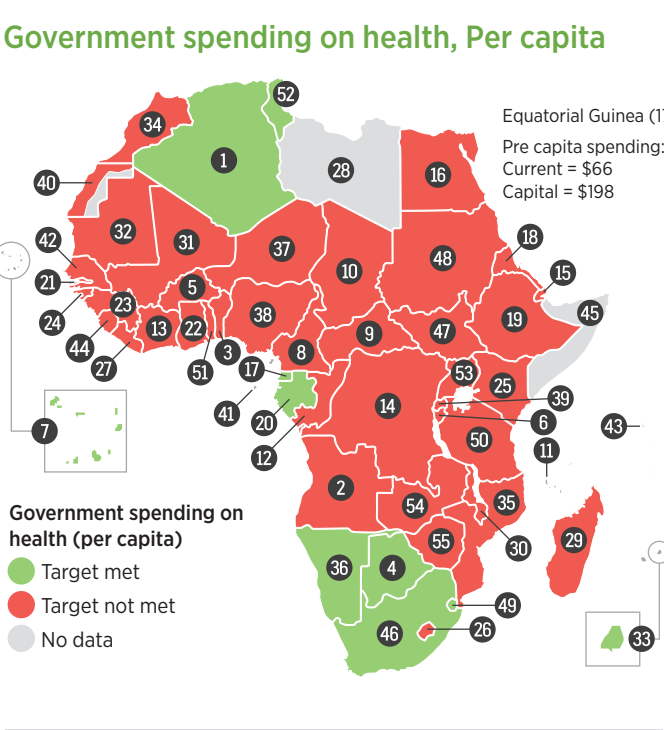
- No data
- Target met
- Target not met

| What story are the indicators trying to tell?  |  |
|--|--|
| A. How much does government spend on health (excluding capital expenditure)  |  |
| #1. Per Capita   | Total US\$ amount that government invests in health current expenditures, per person.<br>The WHO HLTF recommends investing a minimum of \$86.30pp (inflated to 2015 US\$).<br>The interventions included in this package are detailed in the box below ( <i>What health benefits package does \$86.30 per capita buy?</i> ). |
| #2. As a % of GDP  | The % of the total economy (% GDP) that government invests in health.<br>It makes little sense for small and larger economies to have the same US\$ per capita target.<br>Governments should therefore also spend >5% of GDP on health (often more than\$86.30).   |
| #3. As a % of GDP over time  | #2, tracked over time (from 2001 to 2016). This graph should track upwards as governments progressively increase domestic investment in health.  |
| #4. As a % of Government budget  | The % of the government budget dedicated to Health. (Abuja target commitment = 15%).<br>Getting to 15% will take time, but it will only be achieved through substantial increases in domestic investment in health made incrementally year-on-year.  |
| B. What sources do total (current) spending on health come from, measured as a % of total health spending (% of 100%)  |  |
| #5. Government   | Describes the share (%) of total health expenditure provided by government.  |
| #6. Households & employers   | Describes the share (%) of total health expenditure provided by households and employers.  |
| #7. Donors   | Describes the share (%) of total health expenditure provided by development partners.  |
| C. How much does government spend on capital investment in health (e.g. Infrastructure, HRH training; R&D)   |  |
| #8. Per Capita   | Total US\$ amount that government invests in health capital expenditures, per person.  |
| #9. As a % of GDP  | The % of the total economy (% GDP) that government invests in health capital expenditure.  |
| Current vs Capital Expenditure   |  |
| "The updated System of Health Accounts (SHA2011) differentiates between <b>current</b> and <b>capital</b> expenditures.<br><b>Capital expenditure</b> refers to spending on assets that are expected to be productive for a long period of time, for example Infrastructure (clinics, hospitals), HRH training, and Research & Development. <b>Capital</b> investments may be tangible (e.g. hospital buildings, ambulances or MRI machines) or intangible (e.g. investment in software and databases).<br><b>Current expenditures include</b> everything else - the operating costs over the financial year." |  |
| D. How much 'fiscal space' does the government budget have for increasing domestic spending (on any priority)?   |  |
| #10. Rate of GDP growth (%)  | Has the economy been growing over time?<br>A growing (larger) economy means more resources even at the same % of investment.   |
| #11. Tax revenue (% of GDP)  | Is government generating enough revenue by collecting a sufficient % of the economy through taxation? If not, increasing tax collection provides room to expand the budget.<br>Targets are the recommendations of the IMF (by country income classification level).  |
|  | Note that this indicator ('Tax revenue') fails to capture resources from mining, oil and gas and therefore under-estimates tax revenue in resource dependent countries.  |

| What health benefits package does \$86.30 per capita buy?   |  |
|---|--|
| “The amount of \$86.30pp is derived from the cost estimates of <i>the High Level Taskforce on Innovative International Financing for Health Systems (HLTF)</i> , inflated to 2016 US\$. The HLTF was convened by the WHO in 2005 and 2009 and was an effort to cost a set of primary health care interventions and services guaranteed by various UN conventions (i.e. health interventions committed to by all UN Member States).<br>The HLTF cost estimates were based on the health burden of 49 low-income countries (including 33 in Sub-Saharan Africa). The focus was on the cost of scaling up interventions and health system support required to accelerate achievement of the health-related Millennium Development Goals (MDGs). The benefit package therefore focussed on malnutrition (MDG1), maternal health (MDG4), child health (immunisation and newborn health - MDG5) and AIDS, TB & malaria (MDG6) interventions as well as the on providing the necessary health system support – the inputs required to scale-up the systems and the services. Finally, the estimate includes the cost of health promotion for MDGs 4-6 as well as two interventions that address chronic diseases (tobacco control and salt reduction in processed foods) and essential drugs for chronic diseases, some cancers, neglected tropical diseases, mental health and general care as well as the medicines needed for these areas (MDG8e).” |  |

| Are Member States producing NHAs annually? |                                   |  |    |   |   |
|--|-----------------------------------|--|----|---|---|
|  | Member State                      | SHA11 National Health Accounts completed |    |   |   |
|  |                                   | 3  | 2  | 1 | 0 |
| 1  | Algeria                           |  |    |   |   |
| 2  | Angola                            |  |    |   |   |
| 3  | Benin                             |  |    |   |   |
| 4  | Botswana                          |  |    |   |   |
| 5  | Burkina Faso                      |  |    |   |   |
| 6  | Burundi                           |  |    |   |   |
| 7  | Cabo Verde, Republic of           |  |    |   |   |
| 8  | Cameroon                          |  |    |   |   |
| 9  | Central African Republic          |  |    |   |   |
| 10   | Chad                              |  |    |   |   |
| 11   | Comoros                           |  |    |   |   |
| 12   | Congo, Republic of                |  |    |   |   |
| 13   | Côte d'Ivoire                     |  |    |   |   |
| 14   | Democratic Republic of the Congo  |  |    |   |   |
| 15   | Djibouti                          |  |    |   |   |
| 16   | Egypt                             |  |    |   |   |
| 17   | Equatorial Guinea                 |  |    |   |   |
| 18   | Eritrea                           |  |    |   |   |
| 19   | Ethiopia                          |  |    |   |   |
| 20   | Gabon                             |  |    |   |   |
| 21   | Gambia                            |  |    |   |   |
| 22   | Ghana                             |  |    |   |   |
| 23   | Guinea                            |  |    |   |   |
| 24   | Guinea-Bissau                     |  |    |   |   |
| 25   | Kenya                             |  |    |   |   |
| 26   | Lesotho                           |  |    |   |   |
| 27   | Liberia                           |  |    |   |   |
| 28   | Libya                             |  |    |   |   |
| 29   | Madagascar                        |  |    |   |   |
| 30   | Malawi                            |  |    |   |   |
| 31   | Mali                              |  |    |   |   |
| 32   | Mauritania                        |  |    |   |   |
| 33   | Mauritius                         |  |    |   |   |
| 34   | Morocco                           |  |    |   |   |
| 35   | Mozambique                        |  |    |   |   |
| 36   | Namibia                           |  |    |   |   |
| 37   | Niger                             |  |    |   |   |
| 38   | Nigeria                           |  |    |   |   |
| 39   | Rwanda                            |  |    |   |   |
| 40   | Sahrawi Republic (Western Sahara) | No data                                  |    |   |   |
| 41   | São Tomé and Príncipe             |  |    |   |   |
| 42   | Senegal                           |  |    |   |   |
| 43   | Seychelles                        |  |    |   |   |
| 44   | Sierra Leone                      |  |    |   |   |
| 45   | Somalia                           |  |    |   |   |
| 46   | South Africa                      |  |    |   |   |
| 47   | South Sudan                       |  |    |   |   |
| 48   | Sudan                             |  |    |   |   |
| 49   | eSwatini (formerly Swaziland)     |  |    |   |   |
| 50   | Tanzania, United Republic of      |  |    |   |   |
| 51   | Togo                              |  |    |   |   |
| 52   | Tunisia                           |  |    |   |   |
| 53   | Uganda                            |  |    |   |   |
| 54   | Zambia                            |  |    |   |   |
| 55   | Zimbabwe                          |  |    |   |   |
| TOTALS                                     |                                   | 18                                       | 16 | 8 | 7 |

No data Target in progress Target met Target not met



| Technical indicators and data sources: |                                   |  |  |
|--|-----------------------------------|--|--|
| 1                                      | AU Member States                  | AU                                     | The 55 members of the African Union, as per the African Union (as per <a href="https://au.int/en/memberstates">https://au.int/en/memberstates</a> )  |
| 2                                      | Per Capita (current expenditure)  | WHO Global Health Expenditure database | Current Health Expenditure (CHE) per capita in US\$, 2015  |
| 3                                      | As a % of GDP (current)           |  | Current Health Expenditure (CHE) as % Gross Domestic Product (GDP), 2015   |
| 4                                      | As a % of GDP over time (current) |  | Current Health Expenditure (CHE) as % Gross Domestic Product (GDP), 2001-2015  |
| 5                                      | As a % of Govt budget (current)   |  | Domestic General Government Health Expenditure (GGHE-D) as % General Government Expenditure (GGE)<br><i>NOTE: GGHE-D definition has changed to include only domestic sources and current government expenditures on health</i> |
| 6                                      | Source: Government (current)      |  | GGHE-D as % CHE, 2015  |
| 7                                      | Source: Households & Employers    | World Bank                             | PVT-D as % CHE, 2015   |
| 8                                      | Source: Donors (current)          |  | EXT as % CHE, 2015   |
| 9                                      | Per Capita (capital expenditure)  |  | Health Capital Expenditure (HK) in current US\$ per capita, 2015   |
| 10                                     | As a % of GDP (capital)           |  | Health Capital Expenditure (HK) as % Gross Domestic Product (GDP), 2015  |
| 11                                     | GDP growth (annual %)             |  | World Bank Open Data - World Development Indicators database:  |
| 12                                     | Tax revenue (% of GDP)            |  | HyperLink: <a href="https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS">https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS</a>   |

| Sources for each target: |                               |  |  |
|--------------------------|-------------------------------|--|--|
| V                        | >\$86.30 per capita (in 2015) | WHO High Level Task Force (HLTF) target (2005) of \$56 per capita minimum required to meet a basic level of health. Inflated to 2015 US\$ (\$86.30)  |  |
|                          |                               | Di McIntyre & Filip Meheus (2017) updated the 2005 HLTF estimate to 2015 U\$ dollars, accounting for variable inflation rates and exchange rate changes across the countries included in the HLTF. [Pg. 11, Footnote 3 in McIntyre, D. & Meheus, F. (2017)]  |  |
|                          |                               | Mcintyre, D., Meheus, F., & Røttingen, J. (2017). What level of domestic government health expenditure should we aspire to for universal health coverage? <i>Health Economics, Policy and Law</i> , 12(2), 125-137. doi:10.1017/S1744133116000414  |  |
| W                        | >5% GDP                       | Mcintyre, D. & Meheus, F. (2017). Fiscal Space for Domestic Funding of Health and Other Social Services. Chatham House Centre on Global Health Security Working Group Papers   |  |
| X                        | >15%                          | Abuja declaration target (2001) (The Abuja Declaration on HIV/AIDS, Tuberculosis and other related infectious diseases)  |  |
| Y                        | <20%                          | WHO (World Health Report 2010, Table 5.2, page.98) advises that "Where out-of-pocket health payments... is lower than 15–20%, there is little financial catastrophe or impoverishment." (Note: McIntyre & Meheus calculate that reducing OOP expenditure to <20% equates to Govt spending 6% of GDP on health) |  |
| Z                        | >15% and >18%                 | The International Monetary Fund (IMF) recommended targets. >15% for low-income countries (LICs) and low-middle income countries (LMICs); >18% for upper-middle-income countries (UMICs). [Note that this indicator is SDG target 17.1].  |  |