JOINT LEARNING NETWORK
For Universal Health Coverage

Dynamic Inventory of DRM Resources and Efforts

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Dynamic Inventory of DRM Resources and Efforts

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Contributions from members of the collaborative in conceptualizing this inventory, reviewing the listed materials, and for their feedback and support in finalizing this document are gratefully acknowledged.

WHY DOMESTIC RESOURCE MOBILIZATION (DRM) FOR HEALTH?

Universal Health Coverage (UHC) is a priority for many governments around the world. UHC means that all people have access to the promotive, preventive, curative, rehabilitative and palliative health services that they need without having to face either financial hardship or low-quality care. However, moving towards UHC and the Sustainable Development Goals (SDGs) requires that health financing objectives are met using resources that are adequate and sustainable, pooling that can sufficiently spread the financial risks of ill-health, and spending that is efficient and equitable to assure desired levels and quality of coverage.[1, 2]

In developing countries, domestic public funds – in the form of mandatory, pre-paid and pooled resources – are an essential component of high-performance health financing and movement towards UHC.[3] As countries' economies grow, they can put more resources into the health sector and, as this spending increases, become less reliant on external aid and out-of-pocket (OOP) financing. This transition can have large positive impacts on the sustainability, equity and efficiency dimensions of UHC, which translate to better health and welfare, especially for the poorest populations. In turn, better health and welfare lead to improvements in human capital, which drives productivity and can further fuel the economy – completing a virtuous circle. However, a health financing transition is not guaranteed, and significant political will is needed to mobilize public resources for health, as well as take on reforms that can strengthen critical improvements in pooling and purchasing arrangements. Additionally, there is a push and pull between multiple factors that can impact prioritization of health within the overall government budget, including lack of ability to clearly articulate health system goals using an economic lens.[4]

WHY THIS INVENTORY?

Requests for DRM for health must be made using data that resonates with budget holders and must be embedded in an understanding of fiscal policy, of the social and political environment, and of the relative tradeoffs – or spillover effects – that will occur between sectors and for the economy overall.

DRM for health can benefit from focused learning around the technical language and data sources that can be used to help make economic arguments, as well as from other country experience negotiating with budget holders. There are existing resources and frameworks, which provide language that can be used to communicate the link between health priorities, fiscal goals, and overall economic development.[4–6] For instance, For instance, the JLN Making the Case for Health: A Messaging Guide includes a set of messages that have been formulated using concepts that resonate with budget holders to aid in making the case for DRM for health. Leveraging frameworks such as DRUM (Domestic Resource Use and Mobilization), which strengthens the link between resource mobilization and efficiency in a way that resonates across sectors, and talking points encompassed in G20 literature that demonstrate the economic benefits of DRM for health and high-performance health

financing systems, can also guide dialogue with budget holders.[1,8] Additionally, global inventories, databases and other online resources can be used to construct country specific arguments through benchmarking or highlighting trends in domestic revenue mobilization generally and for the health sector specifically. However, many of these resources are under leveraged, with country experience describing how they have been applied to solve real world problems remaining relatively unknown. Additionally, while these global resources may lack underlying context on particular country circumstances – including whether efforts around DRM for health are enduring, consequential and additional over time – they may instigate deeper cross-country learning and exchange and provide a basis for setting precedents and nurturing new ideas.

This inventory was created to bridge a gap in the current discourse, providing an easy-to-access compilation of existing resources, including databases, case studies, and other tools that can be used to make the case for DRM for health (Table 1). In order to provide information on country context and experiences with DRM, the inventory also includes a summary of country efforts with DRM for health, including links to further reading (Table 2). As a whole, the inventory has been formulated as a living document that can be updated when additional resources are identified, and as new experiences with DRM for health unfold. To complement this effort, the JLN DRM collaborative is also collecting ad hoc experiences with DRM for health that will be published as a series of blog posts on the JLN website (refer to Box 1 and questionnaire tool in Annex A).[9]

Box 1. Crowdsourcing DRM inventory efforts and experience: Share what you know!

The DRM collaborative is seeking to crowdsource information on both use of databases to support DRM efforts for health and otherwise, as well as collect country experience – both positive and negative – on moving forward reforms that focus on raising public revenues for the health sector.

Has your country used any of the databases listed here, or found others useful? In what context were they useful, and what tips would you give other practitioners on how to make best use of these resources? Please email JLN@worldbank.org to share your experiences.

Additionally, has your country had experience in moving forward DRM reforms that you would like to share? Were these reforms effective, or were there pitfalls that others can learn from? Please email JLN@worldbank.org to indicate interest in documenting your story and view the questionnaire on DRM for health.

INVENTORY OF DRM DATA SOURCES AND EXPERIENCES

DRM data sources. Table 1 compiles a variety of publicly available global databases and tools, including those that present qualitative assessments of country experience (i.e. WHO earmarking database) and those with the ability to explore modeling using data focused on DRM for health (TaxSim Model). Note that other sources including regional or country specific resources focused on health status have not been included.

The non-health specific DRM resources included in the table below have a focus on general taxation given the impact that tax revenues have on overall domestic resource levels and potential fiscal space for health.[10] Each resource is accompanied by a brief description and highlighted set of key features. Note that this inventory does not include a breakdown of different types of analyses or formats that may be used to present this data. Other resources, such as the JLN Narrative Summaries on Public Expenditure for Health, focus on how to present data in an easy to digest and informative manner.

LIMITATIONS

It is important to note that each of these databases has its own limitations. These may include:

- Issues with comparability of data across countries or the databases themselves;
- Lack of reliance on up to date county or regional data sources;
- Use of extrapolation or imputations to fill data gaps that may or may not be accurate when compared to current country data;
- Models with unknown or inappropriate underlying assumptions;
- Timeliness issues linked to updating and maintaining the data;
- Completeness and comprehensiveness around topics such rate schedules, deductibility, exemptions, floors/ceilings, etc.;
- Imperfect or incomplete revenue data that leaves out important segments including subnational governments;
- Poor description of key features or detailed specifics of countries' revenue sources; and
- Understanding that not all DRM efforts are consequential and additional in terms of the scale of resources generated in the medium term.

While these issues have not been documented systematically by source, we encourage countries to submit their experience describing how these resources have aided decision making around domestic resource mobilization and any challenges that they have seen in putting them to use (Box 1).

Table 1. Existing DRM data sources and key features

Resource	Description	Key features		
		Tools/ visualizations	Data	Country Case Studies or Profiles
HEALTH-SPECIFIC				
Joint Learning Network Health Priority-Setting and Resource Allocation Tool and Database	The HePRA Tool and Database focus on the experience of how 11 countries set priorities for health, and whether they allocate, spend and track resources against those priorities. HePRA includes a set of focused questions, benchmarks and visualizations to help elucidate these connections.	X	X	
WHO Global Health Expenditure Database (GHED)	Provides internationally comparable data on health spending for 190 countries from 2000 to 2016 and allows users to create downloadable data visualizations.	X	X	
WHO Tobacco TaxSim model	Model to calculate the potential impact of tobacco taxation on tax revenues and tobacco market. Includes a forecast on smoking prevalence rate. Can support tax policy analysis, impact assessment and decision making around tobacco tax reform. Provides global data on tobacco prices and tax rates in a downloadable format.	X	X	
WHO Global Tobacco Reports	Full report on tobacco use and prevention countries, including technical notes with indicators of countries as well as the full downloadable dataset used to generate report. Provides global information on tobacco tax rates, tax structures, and prices as well as experience with tobacco control policy and impacts.	X	X	
WHO Repository of Health Budgets	The living repository consolidates downloadable open source information on finance laws and related documents applicable to the health sector for more than 100 countries.	X	X	
World Bank Databank: Health Nutrition and Population Statistics	Consolidates time series data from 55+ databases and allows users to create customized visualizations such as charts and maps by selecting countries, indicators, and years.	X	X	
WHO-R4D earmarking database	JLN database including more than 80 countries identified with documented policies earmarking revenues or expenditures for health (populated through literature review and online survey). Includes a downloadable checklist for countries considering earmarking. Case studies of selected countries (Philippines, Vietnam, Indonesia, Ghana). Working paper that includes a typology of earmarking, overview of lessons learned from database and case studies, and areas for future research	X	X	X
USAID Health Financing Group (HFG) Project	Includes key country lessons on process for securing DRM for UHC including briefs and case studies, and resources on "how to mobilize DRM: planning template" as well as a toolkit for supporting MOF and MOH engagement (PFM performance, self-assessment of health sector internal control, developing Key Performance Indicators (KPIs), assessing efficiency).			X

Resource	Description	Key features		
		Tools/ visualizations	Data	Country Case Studies or Profiles
NON-HEALTH SPECIFIC				
International Bureau of Fiscal Documentation (IBFD)	In addition to a set of subscription-based services on 210 countries' tax structures, the Tax Research Platform provides comparative information on country treatises and laws. It also includes analyses for a smaller subset of countries.		X	
Private Tax Database: Deloitte International Tax Source (DITS)	The DITS contains data on tax rates for 66 global jurisdictions and has country tax highlights for more than 130 jurisdictions. It includes a five year table of statutory corporate income tax rates for all DITS jurisdictions as well as current rates for corporate income tax, domestic withholding tax, withholding tax on dividends, interest and royalties under tax treaties, value added tax/goods, and services tax/sales tax.		X	
Private Tax Database: KPMG Tax Rate Tool	The KPMG Tax Rate Tool allows users to make cross-country, cross-region, and within-country comparisons of various types of tax rates (indirect, corporate, individual, social security) in more than 150 countries and from 2006 to present.	X	X	
Private Tax Database: PWC Tax Summaries	The PWC Tax Summaries provides information on corporate and individual taxes in 151 territories worldwide. Users can compare various tax categories across multiple countries (e.g. corporate income tax, value added tax, withholding tax).		X	
Afrobarometer Tax Data	The Afrobarometer Online Data Analysis Tool includes 6 rounds of survey data from 36 African countries. In its 5th round, the survey began including questions on participant perceptions of taxation and tax compliance. Users can download data to create data visualizations and perform cross-country comparative analysis.	X	X	
USAID Collecting Taxes database	The Collecting Taxes Database (CTD) provides comparative, interactive, and downloadable information on a select range of tax performance and tax administration variables for 200 countries. It complements a number of other publicly available revenue datasets that include cross-country revenue collection statistics (e.g. tax-to-GDP) as well as structural features of a tax system (e.g. tax rates). The database was created to provide policymakers and researchers with the means to conduct cross-country research on the role of taxation in development. The CTD is part of a wider agenda of the international community to help countries strengthen their tax systems and mobilize domestic revenue.	X	X	
IMF Government Finance Statistics	The IMF GFS database includes comprehensive downloadable annual data on member country revenues, expenses, cash flows, financial assets and liabilities, as well as stock positions and flows. It uses a standardized methodology and allows users to create data visualizations.	X	X	
IMF World Revenue Longitudinal Dataset (WoRLD)	The IMF WoRLD database provides downloadable time-series data on tax and non-tax revenues for 189 countries from 1990 to 2017, with the possibility for users to created downloadable data visualizations. It is a compilation of data from the IMF Government Finance Statistics, the World Economic Outlook (WEO), and the OECD Revenue Statistics and Revenue Statistics in Latin America and the Caribbean.	X	X	

Resource	Description	Key features		
		Tools/ visualizations	Data	Country Case Studies or Profiles
International Centre for Tax and Development (ICTD) Government Revenue Dataset (GRD)	The GRD contains downloadable time series data on policy relevant indicators, allowing for analysis of revenue and tax trends at the regional or country level.	X	X	
OECD Tax Administration Comparative Information Series (TAS)	The database includes various modules to present downloadable information on tax systems and their administration in 58 advanced and emerging economies. Collected since 2004, data modules include Revenue Collections, Institutional Arrangements, Budget and Human Resources, Segmentation, Registration, Return Filing and Payment, Service and Education, Collection and Enforcement, Verification/Audit, and Dispute Resolution.	X	X	
World Bank Databank	Consolidates time series data from 55+ databases that allows users to create customized visualizations such as charts and maps by selecting countries, indicators, and years. Data spans development sectors including education, health, and macro-economic indicators.	X	X	
World Bank Doing Business: Paying Taxes Database	The Doing Business database contains downloadable data, collected since 2002, on business regulations and their enforcement on small and medium companies in 190 economies. The Paying Taxes module allows for an annual comparison of the taxes and mandatory contributions that a medium size company must pay or withhold in any given year in a country, and records the administrative burden of paying taxes and contributions.	X	X	
OECD Tax Database	The database includes comparative information on tax rates and statistics in the 35 OECD member countries as well as information on corporate tax statistics and effective tax rates for inclusive framework countries. It also provides country summaries on taxing wages, consumption tax trends, and revenue statistics. Users can apply interactive features to compare revenue statistics across countries.	X	X	X
World Bank Enterprise Surveys	The regulations and taxes module of this survey measures the potential regulatory and tax burdens in 144 countries, including the extent to which firms identify tax rates and tax administration as a major constraint. Users can download data and compare indicators across countries. Country profile reports provide key investment climate indicators with benchmarking by regional and income groups.	X	X	X
World Bank Open Budgets Portal: BOOST Data Lab	Includes cross-country government expenditure and revenue data with more than 40 comparative fiscal indicators from 2009 onwards for 33 countries with visualization tools for mapping budget performance data at the sub-national level and interactive tables.	X	X	X

DRM efforts. Table 2 outlines experience in countries that have attempted to put targeted DRM efforts in place for health. It describes at a high level what the effort was, the impact that additional revenue had on the target program or population, whether there was a sustained impact on public spending for health, and additional references that can be sought for more detail.

Table 2. Overview of DRM Efforts by Country

Country	DRM effort	Impacts of revenue on target	Impacts on public spending for health	References
Armenia	Focus on increasing health's share of public expenditure and implementation of efficiency enhancing reforms such as quality adjusted capitation payments	Unclear	Unclear	JLN Narrative Summary, 2020 Forthcoming
Bangladesh	Health development surcharge of 1% on all imported and domestically produced tobacco products for tobacco control and prevention of tobacco related NCDs (2015)	Approx. US $26m/ per capita $.15 collected per year, but not fully injected into health budget	Unclear	JLN Narrative Summary, 2020 Forthcoming
Ghana	Funding to establish NHIL: 2.5% points from 17.5% VAT. Also 2.5% points from SSNIT and small contribution from road traffic fund (2003)	Provides 91% revenue for NHIS; however, lack of controls creates overruns	No sustained reprioritization: Initial increase, total allocation to health decreased over time	WHO Earmarking for Health, 2017 JLN blog post
	Cap on all earmarked revenue (2017) Decoupled NHIL/VAT; kept constant rate (2018)	Possible under allocation to NHIA due to cap, gains of reform not yet seen	Unclear	JLN blog post
India	Health and education cess of 4% is levied on individual income tax Goods and Service Tax (GST) on caffeinated beverages was increased from 18% to 25% + 12% cess in the 37th GST Council meeting in 2019 Tobacco products: 28% + up to 290% cess depending on the product Alcohol: not brought under GST, but VAT and excise duty is applicable Sugary drinks: 28%	Health and education cess collection in 2018-19 was ~ US $ 6200 m	Until 2016-17- 3% education cess was levied to which 1% cess was added for mobilizing additional resources for health and the ambit was widened to include health. Unclear on the allocation of GST revenue from SSB, alcohol and tobacco	https://www.gst.gov.in/

Country	DRM effort	Impacts of revenue on target	Impacts on public spending for health	References
Indonesia	Earmarked central government budgetary allocations at 5% of total central government budget; district government budget allocations at minimum of 10% each districts total government budget (both excluding salaries, 2009).	Central government spending on health has seen an eight-fold increase over 2000-2017, and an average annual increase of 12.3% (Adjusted)	Sustained reprioritization: per capita spending on health increased five-fold from 2000-2017	WHO Earmarking for Health, 2017 JLN Narrative Summary, 2020
	Other forms of earmarking include: Mandatory contributions from the formal sector and non-poor informal sector for JKN (2014); Earmarked local tobacco tax for health (2018)	Unclear. For non-payroll, difficult to track funds throughout the system especially at subnational level. For payroll, hard to raise revenue because rate cannot be adjusted	Unclear	
Mexico	Special Consumption Tax earmarked for central government health spending imposed on beverages, tobacco (2010) and SSB (2014)	Increase in revenue collection for the government	Currently, revenue collected from these taxes is not set aside for any particular type of expenditure.	World Bank Discussion Paper 2016

Country	DRM effort	Impacts of revenue on target	Impacts on public spending for health	References
Philippines	Sin Tax Law (RA10351), 100% incremental alcohol tax revenue and 85% incremental tobacco tax revenue (2012) Base of earmarks changed from incremental revenues to total revenues and increased taxes on cigarettes, including e-cigarettes (ENDS) and heated products (HTPs) RA11346 (2019) and alcohol RA11467 (2020)	Since 2012 80% of incremental revenue goes to premiums for the poor and 20% to the DoH. Increased DoH budget threefold from 2012-2018. 2019 includes substantial revenue from new SSB and expanded taxes, including a more than 50B PHP increase over 2018.	Sustained reprioritization: Public spending per capita increased from US$20 in 2012 to US$42 in 2017	WHO Earmarking for Health, 2017 JLN SuperBlog Post Knowledge Brief
	Tax Reform for Acceleration and Inclusion, included taxes on Sugar Sweetened Beverages RA10963 (TRAIN2 2018) Base and earmarks for SSBs changed under RA11346 (2019)	30% to fund social mitigating measures and investments in health targeted nutrition, and anti-hunger programs for mothers, infants, and young children, among others; Earmarks mandated under RA11346 has 80% go to the National Health Insurance Program, and 20% for Medical Assistance Programs and Health Facilities Enhancements		
	50% from Philippines Gaming Corporation (PAGCOR) and 40% from Charity Sweepstakes (PCSO) RA 11223 (2019)	See above for 2019 impacts.		
Thailand	2% surcharge on excise taxes imposed on sale from alcohol and tobacco products (2012)	Over 30% of funds dedicated to prevention of tobacco use, unsafe alcohol use and unsafe driving, with a budget of US$120 million per year	Represents only 0.9% of government expenditure on health	Knowledge brief

ANNEX A. DRM for Health Questionnaire[1]

The World Bank. High-Performance Health Financing for Universal Health: Driving Sustainable, Inclusive Growth in the 21st Century (2019).

1. Please describe the current health expenditure picture in your country by source (please see also indicators below)
2. Please describe any recent revenue raising efforts for health in your country.
   - 2.1 What was the impetus for change?
   - 2.2 What political challenges has this reform faced, if any? What support has it garnered?
   - 2.3 Is this a change to a current law or policy, or a new effort?
   - 2.4 Please describe the following (see also summary table):
     - o Purpose of reform (i.e., target program or population)
     - o Source of funding
     - o Structure of revenue raising effort
     - o Proportion of revenue raised going to health
     - o Administration (fund flow, tracking)
   - 2.5 What has been the direct fiscal impact of revenue raising against the intended purpose?
   - 2.6 What has been the broader impact on public spending for health?
   - 2.7 Have there been secondary impacts outside of revenue for health (health outcomes/behaviors changed, administrative burden, etc.)?

Table 1. Indicators

Population (millions)		
Life expectancy		
Fertility		
HCI score		
GDP per capita (current US$)		
Current health spending	Per capita (US$)	
	Share of GDP	
	Share domestic government	
	Share external	
	Share SHI	
	Share out of pocket	
Share of total government expenditure	Health	
	Education	
	Military	

[1] Adapted from Cashin, C, Sparkes, S, and D Bloom. 2017. Earmarking for health: from theory to practice. World Health Organization.

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