



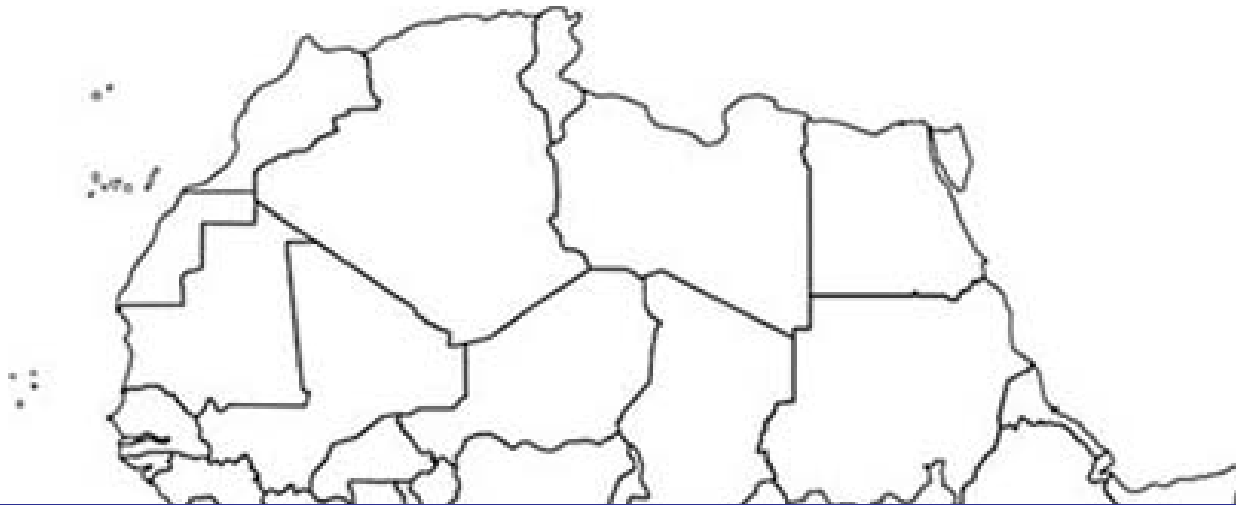
MINISTRY OF HEALTH
REPUBLIC OF GHANA



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World Health
Organization



**FINANCIAL PROTECTION AND IMPROVED ACCESS TO HEALTH CARE:
PEER-TO-PEER LEARNING WORKSHOP
FINDING SOLUTIONS TO COMMON CHALLENGES
FEBRUARY 15-19, 2016
ACCRA, GHANA**

Day II, Session III



Global Earmarking Practices for Health

At least **85** countries are using earmarking for health

Countries use income or payroll tax to fund healthcare for the population or formal sector workers in a public scheme.

Countries earmark a portion of their value-added tax (VAT).

Countries specify the share of total government spending that should be allocated to health.

Countries earmarked funds from debt relief.



Countries earmark all or a portion of revenues from tobacco taxes.

Countries earmark tax revenue from sales of alcohol.

Countries earmark taxes on other goods that can negatively affect health (e.g. sugar-sweetened beverages).

Countries earmark all or a portion of revenue generated from lotteries.

Countries earmark a portion of transfers from the national government to subnational governments for health spending.

Country introduced an earmarked levy on foreign personal money transfers and mobile phone company turnover.

Earmarking: What are the key study questions?

- What were the key reasons for the earmark being put in place?
- Which aspects of the design and implementation of the earmark have been most critical for achieving objectives?
- What have been the biggest challenges, and why have these occurred?
- Does earmarking contribute to achieving adequate, stable, and flexible funding for health?

<http://www.jointlearningnetwork.org/earmarking>