

Time to Capitalize on Increased Government Fiscal Capacity to Contribute to Universal Health Coverage in Mali

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Introduction

With recent high rates of economic growth in sub-Saharan Africa, bilateral and multilateral donors have demonstrated increased interest in seeing low- and middle-income countries in the region transition toward greater domestic financing of health programs. However, despite high growth rates in gross domestic product (GDP) and increasing government revenue collection, in many countries—including Mali—allocations to the health sector have not grown proportionally. Increases in resource allocation for health underperform growth in tax revenue and allocations to other sectors.

This brief explores factors driving underinvestment in health in Mali despite the country's commitments to the Sustainable Development Goals and its progress on the journey toward self-reliance and universal health coverage (UHC). Considerations to improve domestic resource mobilization for health and implement UHC in Mali are also discussed. The challenges and achievements of the Malian health sector may be relevant to other sub-Saharan African countries that are also seeing plateauing development assistance for health and a domestic underinvestment in health.

These findings are the result of key informant interviews and data analysis conducted by the Health Policy Plus (HP+) project, funded by the U.S. Agency for International Development (USAID). Interviews were conducted over a three-month period in mid-2018 with representatives from 23 institutions involved in health financing in Mali. In addition, HP+ analyzed secondary data on household and public sector health financing, as well as macroeconomic and fiscal indicators.

Overview of the Economic and Health Utilization Situation in Mali

Mali has experienced a significant upturn in economic performance since 2013, when the country saw a 70 percent drop in foreign investment due to a military coup and armed conflict (Taiclet et al., 2013). In the five years following the political crisis, Mali achieved substantial growth in GDP, with associated increases in government revenue and overall budget (see Table 1). Estimates from the International Monetary Fund (IMF) indicate that annual average GDP growth between 2014 and 2018 was 5.8 percent. Furthermore, as shown in Figure 1, Mali's macro-fiscal performance far exceeded international and regional targets and thresholds.

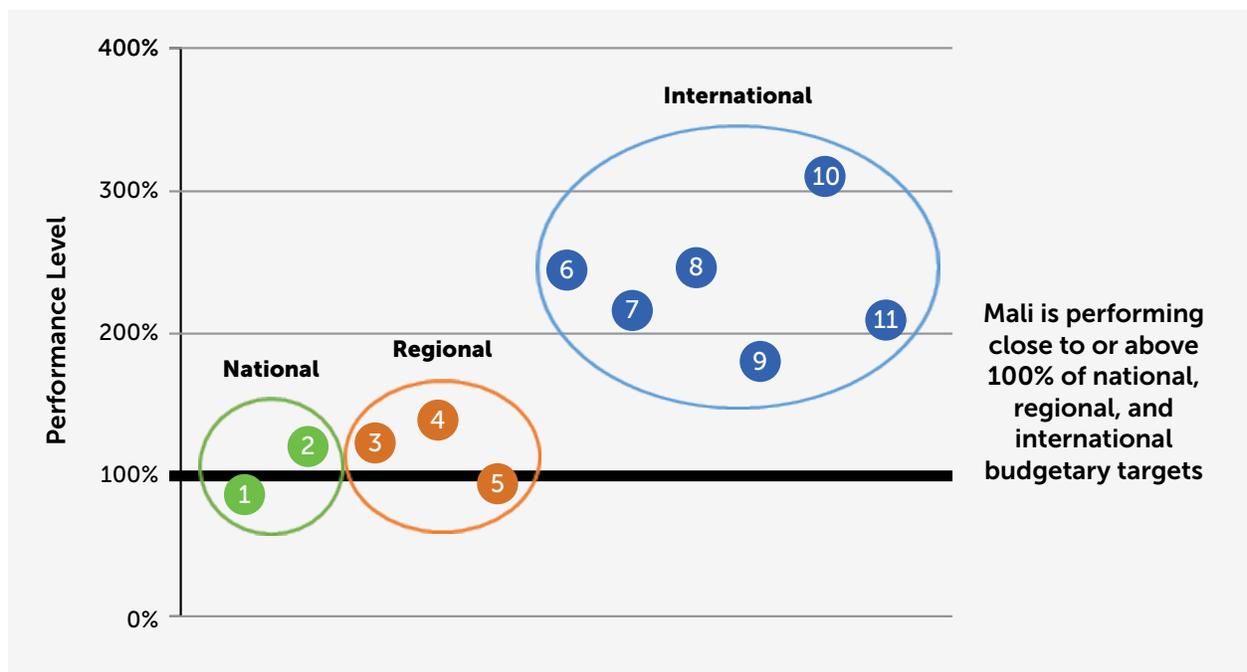
Table 1. Mali Overarching Fiscal Aggregates

Indicator	2014	2015	2016	2017*	2018**
Budgetary balance (as a percentage of GDP)	-1.2	-0.5	-1.9	-0.9	-1.3
Government revenue (as a percentage of GDP)	14.9	16.4	16.7	18.4	19.4
Government budget spending (as a percentage of GDP)	18.4	19.2	21.1	21.2	22.7
Tax revenue (as a percentage of GDP)	12.5	14.0	14.9	15.2	15.8
Real GDP growth rate (percent)	7.1	6.2	5.8	5.3	5.4

* 2017 shows estimated data; for real GDP growth, 2017 shows programmed data.

** 2018 shows programmed data; for real GDP growth, 2018 shows estimated data.

Source: IMF, 2018b

Figure 1. Mali Average Performance (2012–2016) against Domestic, Regional, and International Budgetary Targets and Thresholds

National targets (from the strategic framework for economic growth and poverty reduction and annual objectives for national budgetary policies):

1. Budgetary balance (grants on special investment budget and on-budget external support excluded) as % of GDP
2. Global budget deficit (grants on special investment budget excluded) as % of GDP

Regional targets (from the West Africa convergence and competitiveness pact):

3. Overall fiscal balance commitment basis including grants as % of GDP
4. Tax revenue growth rate as % of GDP
5. Global budget deficit (grants excluded) as % of GDP

International targets (from the World Bank-IMF debt sustainability framework for low-income countries):

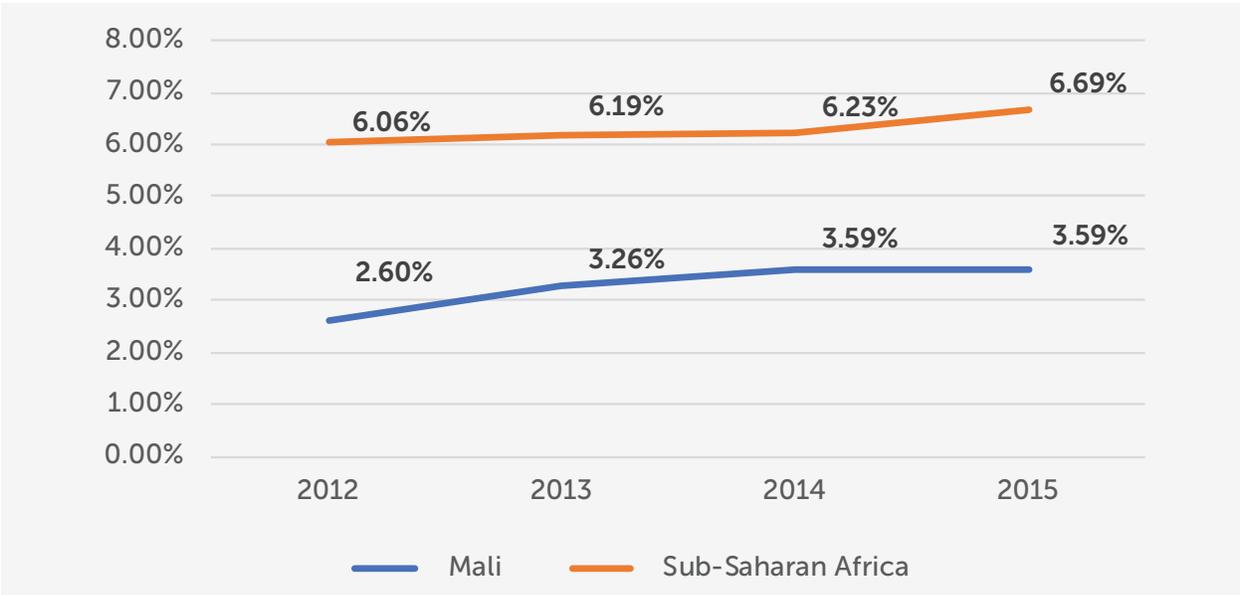
6. Present value of external debt as % of exports
7. Present value of external debt as % of GDP
8. Present value of external debt as % of revenue
9. Debt service as % of exports
10. Debt service as % of revenue
11. Present value of total public debt as % of GDP

Note: Except for target 4 (taxes), performance accelerates as country results move further away from thresholds.

Trends from government-validated budget estimates further revealed that expenditures and revenues grew on average by 11 percent and 16 percent, respectively, per year between 2013 and 2017. Revenue grew 42.3 percent faster than expenditures, keeping deficits (measured as negative budget balance) slightly above 1.1 percent of GDP. IMF data shows that tax revenues increased significantly, boosted by strong economic growth and implementation of a series of tax reforms and administrative measures. Between 2012 and 2016, Mali’s tax to GDP ratio grew faster than any other country in the West African Economic and Monetary Union with average increases of 13 percent per year, bringing the tax to GDP ratio from 11.9 percent to 14.9 percent (IMF, 2018a). Projections shown in Table 1 indicate an additional 6 percent increase by 2018.

Despite a positive trend in these broad economic indicators, Mali is behind most other sub-Saharan African countries when it comes to UHC performance and domestically financed public spending on health. The Tracking Universal Health Coverage: 2017 Global Monitoring Report, by the World Health Organization and the World Bank, ranked Mali third from the bottom of 132 economies worldwide and 35 economies in sub-Saharan Africa for 2015. With a service coverage score of 32, Mali was 10 index points below the average for other countries in sub-Saharan Africa. Low domestic public spending on health may partially explain why Mali has struggled to improve coverage of essential services. Furthermore, 45 percent of total health expenditure is covered by the population through out-of-pocket payments (MSHP et al., 2016). Estimates of average transfers from domestic revenue allocated to health as a percentage of general government expenditure between 2012 and 2015 is almost half the sub-Saharan African average (see Figure 2).

Figure 2. Transfers from Government Domestic Revenue Allocated for Health Purposes as a Percentage of General Government Expenditure



Data source: World Health Organization’s Global Health Expenditure Database

Public funding arrangements are exacerbating persistent inequities in access to health services and health outcomes among socioeconomic groups. Key health services provided in public facilities disproportionately benefit wealthier urban populations—compared to the poor, the wealthy are 4.7 times more likely to use modern contraceptive methods and 3.7 times more likely to have been tested for HIV (CPS et al., 2014). In 2016, the government invested about US\$17.7 million in social protection for health schemes, 63 percent of which was spent on exemptions

targeting specific groups (such as pregnant women and children), diseases, and key services (MSHP et al., 2017). Unfortunately, evidence shows that benefits go proportionally more to wealthier groups. For example, only 24 percent of women receiving exempt cesarean sections came from lower socioeconomic groups (MSHP et al., 2017).

During the United Nations Sustainable Development Summit in 2015, President Keïta emphasized key health priorities, including HIV control, health infrastructure, and government investment through subsidies to provide key lifesaving interventions, such as cesarean sections, free of charge. To make progress in these areas and meet the country's Sustainable Development Goals, the government will need to address health systems shortcomings evidenced by low UHC progress, inequities in access to health services and health outcomes, and low government spending on health.

Universal Health Coverage and Health Financing Budget Allocation

Policy directions and decision-making for health financing and UHC remained largely unimplemented in the recent past.

A 2014 draft national health financing policy to achieve UHC by 2023 outlined a pathway for access to quality care based on need. Health financing priorities outlined in the draft (see Box 1) would address documented health financing issues and follow reform-oriented recommendations (see Diallo et al., 2012; Ministère de l'Action Humanitaire, de la Solidarité et des Personnes Âgées, 2003 and 2011; Touré et al., 2014). These recommendations advocate for domestic resource mobilization for the health sector while reducing fragmentation of, and promoting efficiency in, existing insurance schemes. In 2017, the Council of Ministers requested that the policy, which had not yet been endorsed, be revised into a strategy linked to the existing national policy for social protection. Stakeholders interviewed noted that the endorsement process lacked adequate institutional ownership from social sector line ministries—the Ministry of Health and Public Hygiene (now the Ministry of Health and Social Affairs); the Ministry of Humanitarian Action, Solidary and the Elderly; and the Ministry of Women, Children and Family. This lack of ownership resulted in low commitment to push the policy forward for endorsement. Stakeholders also emphasized that the limited capacity of the coordination body mandated to oversee implementation and monitor progress toward UHC further compounded the lack of policy movement between 2014 and 2017.

Box 1. Health Financing Priorities for Universal Health Coverage

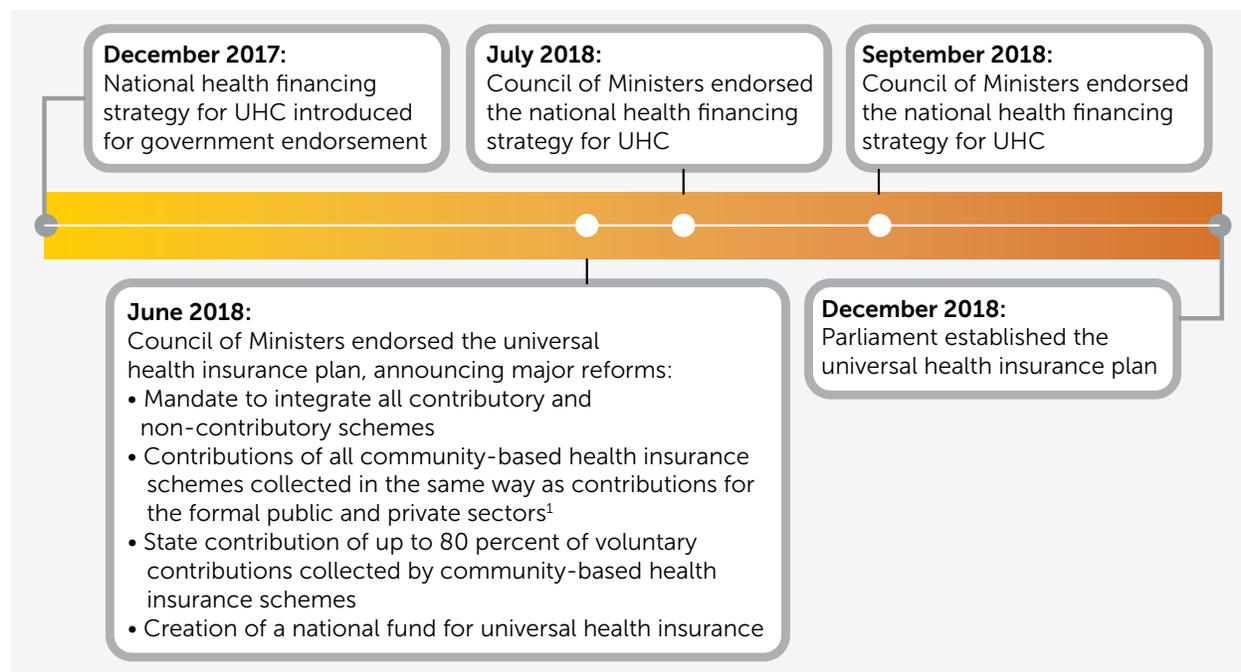
1. Increase public spending
2. Ensure better allocation of resources
3. Implement universal health insurance through an adequate, consistent, and comprehensive mechanism
4. Improve financial governance

Source: MSHP et al., Unpublished

The Government of Mali is committed to creating a mechanism to accelerate progress toward UHC while tackling financial barriers to key essential services. In 2018, key policy decisions and reforms (described in Figure 3) led to the official endorsement of the national health financing strategy for UHC and adoption of the law establishing the national universal health insurance fund and plan. This new mechanism has the mandate to integrate all existing contributory and non-contributory health insurance schemes. Leveraging the potential of a health sector reorganization, in February 2019, newly reelected President Ibrahim Boubacar Keïta

officially announced the removal of user fees for pregnant women and children under five years of age at the primary healthcare level, effectively ending 30-years of the Bamako Initiative, which instituted fees for services. This renewed high-level political commitment to UHC is unprecedented in Mali. However, many existing health financing policy issues remain to be addressed.

Figure 3. Key Turning Points for Universal Health Coverage in Mali



“The adoption of the [universal health insurance plan] was a clear priority of the government showing the direction that the President of the Republic wants to give to his second term when it comes to UHC. If he is re-elected, he will focus on social aspects, in particular access to health and quality care through health insurance coverage.”

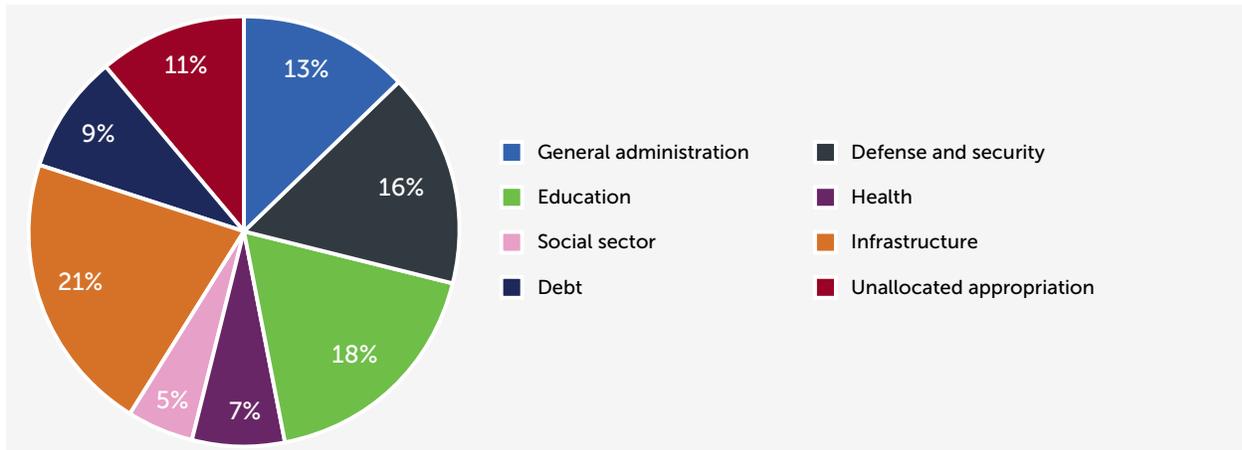
– Public servant respondent, June 2018

The health sector has seen limited financial benefit from Mali’s economic growth.

Between 2015 and 2017, the government budget from domestically generated resources in Mali was allocated across seven sectors, with the health sector receiving the second to lowest share as a percentage of the total government budget (see Figure 4). Infrastructure, education, and defense and security were priorities, representing 55 percent of the parliament-endorsed total budget. Total nominal approved budget amounts increased by 33 percent between 2015 and 2017, translating into significant allocation increase for sectors with historically high resource envelopes, such as defense, which saw an 85 percent increase over three years. However, the already low budget envelope for health only saw a 36 percent associated increase (MOEF, 2017).

¹ Specifically, the Technical Union of Mutuals (Union Technique de la Mutualité or UTM) will be provided with the same legal status as the other two delegated managing bodies currently responsible for collecting contributions from the formal sector for the social health insurance fund in Mali. Under the universal health insurance plan, contributions from all community-based health insurances will be collected by the UTM and transferred to the universal health insurance fund.

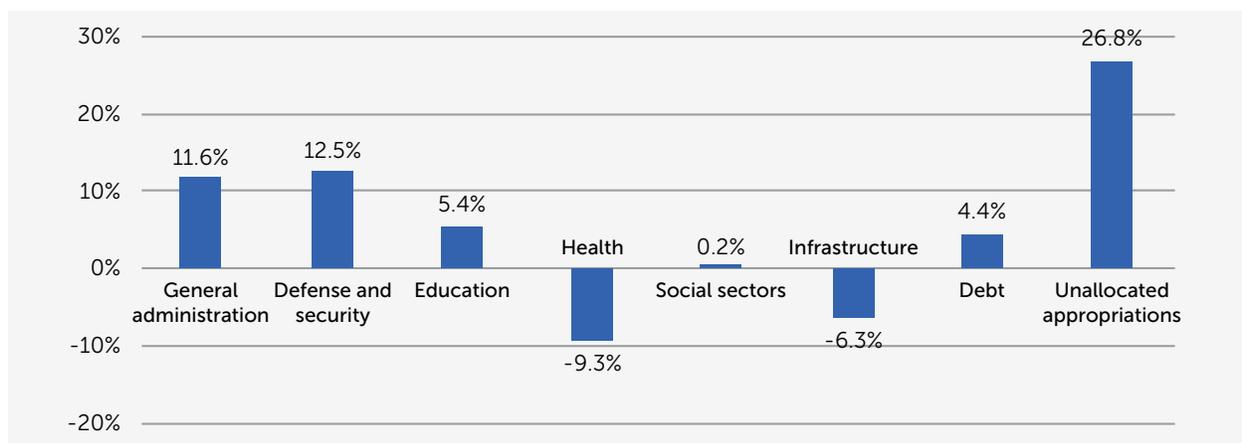
Figure 4. Sector Allocations as a Percentage of Total Government Budget, 2015–2017



Data source: MOEF, 2017

Health is further deprioritized when initial budget allocations are cut when periodic adjustments are made. All sectors experience adjustments to initial budget allocations during the year, however, between 2015 and 2017, the health sector experienced the biggest drops (see Figure 5). During that period, the total government budget increased and an additional fCFA 306 billion (6 percent of GDP) was injected across all sectors.² The application of adjustments lead to an overall 6 percent increase from cumulated initial budget estimates for the period but didn't translate into allocation increases for all sectors.³ As shown in Figure 5, six sectors benefited from an increase in allocation from initial budgets while reductions were applied to health (-9.3 percent) and infrastructure (-6.3 percent). The budget adjustments for health amounted to a fCFA 33.6 billion decrease (nominal value) between 2015 and 2017. Considering the absorptive capacity of the health sector of 91 percent (average budget execution rate for 2015–2017), the annual adjustment amounts represented an estimated cumulative spending loss of fCFA 30.6 billion. This amount could have financed the community health worker program (as costed in Saint-Firmin et al., 2018) for almost five years.

Figure 5. Sector Allocation Changes between Initial and Adjusted Budgets, 2015–2017



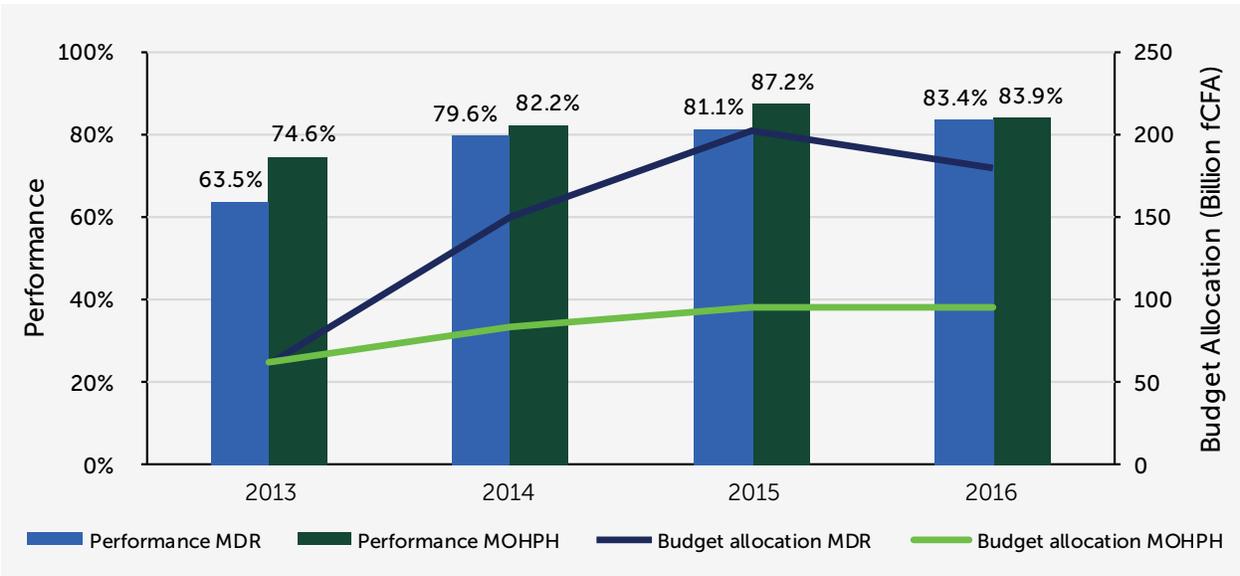
² Mali GDP constant in local currency for 2017.

³ Under Rectifying Finance Acts, the government generally makes budget adjustments once during the fiscal year.

Budget allocation decisions are influenced by factors beyond performance. Figure 6 compares Ministry of Health and Public Hygiene and Ministry of Agriculture (now the Ministry of Rural Development) program allocations from the central government and performance between 2013 and 2016. Performance was measured by averaging all output performance indicators reported by the ministries. Budget allocations to the Ministry of Health and Public Hygiene were 57 percent of the amounts allocated to the Ministry of Agriculture, despite a higher average reported performance by the Ministry of Health and Public Hygiene (82.0 percent versus 79.6 percent).

According to stakeholders interviewed, the decision to prioritize investments in the agricultural sector was based more on politics than performance, with decisions coming from the top tier of executive power. This government investment in agriculture, with a goal of increasing production to meet domestic demand and to increase exports, is described as a key driver of recent economic growth (IMF, 2018c). Agricultural sector expansion in Mali is an example of how strong political will and public resources can be harnessed effectively to catalyze positive results that can potentially be replicated in the health sector.

Figure 6. Ministry of Agriculture (MDR) and Ministry of Health and Public Hygiene (MOHPH) Program Allocation and Resulting Output Performance



Data source: Direction Générale du Budget, 2014; 2015; 2016; 2017; MOEF, 2013; 2014; 2016

Considerations to Improve Domestic Resource Mobilization for Health and Implement UHC

Ministry coordination, increased reach of available funding through targeted public spending, and advocacy for prioritization of health within the government budget are needed. Some donor funding and efficiency measures are within the control of the Ministry of Health and Public Hygiene. However, reforms that would allow the ministry to tap into general tax revenue growth to support expansion of fiscal space for health and revisiting budget prioritization are changes that only the Ministry of Economy and Finance can mandate. To align health system objectives and economic goals in Mali, both ministries should address

communication bottlenecks between them and use robust data for decision making throughout the budget cycle. Resource allocation decisions to increase exports may be the reason that the agricultural sector has been prioritized over health. Advocating to central financing decisionmakers to position health as an investment that can also drive economic growth could change sector budget allocation decisions. Evidence from emerging literature in sub-Saharan Africa describes how increases in public expenditure on health has a direct and quantifiable positive impact on economic growth and can potentially contribute to this paradigm shift (Maingi, 2017). Box 2 provides additional information on increasing the impact of domestic resources for health resources and advocacy.

The elimination of user fees is a major step toward UHC and prompts important discussion and decisions around strategic purchasing for health services. With the national universal health insurance fund and plan legally established, the Government of Mali intends to use a single risk pool from which to finance procurement of services for UHC. With the removal of user fees for pregnant women and children under five years of age at the primary healthcare level, government funds need to make up the shortfall in revenue previously collected by providers. Otherwise, providers may attempt to recuperate lost revenue directly from beneficiaries or cut corners at the expense of quality. Strategic health purchasing can open the way for prepayment of health services or alternatively capitation or fixed reimbursement rates to providers for exempted services. However, critical design questions related to provider payment have to be addressed such as: What is the defined package of services? Which services are purchased and at what price? How will the universal health insurance plan make purchases? Which providers will be eligible? Where will funds for strategic purchasing come from?

Box 2. Enhancing Domestic Resource Mobilization by Increasing Fiscal Space

What can be done?

Three ways to increase the impact of domestic resources for health in Mali include:

1. Target spending to maximize the reach of existing government funding for health
2. Leverage the economic growth environment (generating increased government revenue)
3. Support budget prioritization for the health sector

How?

- Leverage macroeconomic information, robust data, and awareness of existing constraints to engage actively in informed dialogue with the Ministry of Economy and Finance to determine potential sources of financing for UHC
- Use timely and robust macroeconomic and budget data to improve understanding of concrete opportunities for additional resources for health within the current macro-fiscal context
- Apply the “three Ts” principles to health budget advocacy efforts to leverage increased public spending (Prabhakaran et al., 2017):
 - Timing: Take advantage of key advocacy windows to ensure that messages are delivered when decision-makers are most receptive, maximizing effectiveness
 - Targeting: Target the right audience, whether Ministry of Economy and Finance personnel, key influencers such as executive office staff, or civil society leaders
 - Telling: Tell a compelling, unified narrative around the desired change and why it is important for the country

Changes to traditional health spending areas benefitting from domestic resource allocation are needed to implement the universal health insurance plan. While the Ministry of Health and Public Hygiene budget could be considered a tax-financed risk pool, it doesn't provide strategic purchasing for a national health insurance system benefits package. Establishing the universal health insurance plan introduces the government's long-term vision of strategic purchasing and movement toward an insurance-based mechanism. This vision requires changes in domestic resource allocation to health. Estimates of budget allocation and spending by category show that most domestic public health spending would indirectly fund the universal health insurance plan (MOEF, 2017). In 2017, the Ministry of Health and Public Hygiene spent about 53 percent of its domestically financed budget on operating costs, followed by investments in infrastructure (34 percent). Only 13 percent of budget resources were spent on transfers and subsidies directly supporting services like special programs (reproductive health), exempted interventions (cesarean section), or diseases (cancer).

Active dialogue with the Ministry of Economy and Finance is essential in determining the main financing sources for UHC. Choosing between tax-based financing and/or insurance premiums (either voluntary or mandatory) is a critical policy decision requiring active involvement from finance authorities. The Ministry of Economy and Finance is the ultimate decision-maker in defining the most sustainable combination of financial sources. The Ministry of Health and Public Hygiene and other social sector ministries involved should be aware of and understand data on the country's macroeconomic and fiscal conditions to prepare for discussions with the Ministry of Economy and Finance.

Program-based budgets provide opportunities to apply lessons learned from budget execution to catalyze improved decision-making and strengthen accountability for performance benchmarks and results. The Ministry of Economy and Finance has regularly made its annual program-based budget reports publicly available. Stakeholders interviewed commented that the switch to program-based budgets allow the reports to be used for decision making, evaluating the extent to which objectives have been achieved as well as the effectiveness, efficiency, and coherence of public services.

External financing for the health sector can catalyze domestic resource mobilization. Innovative financial tools promoting UHC and health systems strengthening through increased domestic resource mobilization could be leveraged to address important financing challenges faced in Mali. For example, the Global Financing Facility is a multi-donor trust fund that uses each dollar of donor contributions through grants to leverage four dollars of concessional financing from the World Bank Group. This new investment model aims to advance the Sustainable Development Goals for reproductive, maternal, newborn, child, and adolescent health, and nutrition by closing an annual global financing gap of US\$33.3 billion (Fernandes and Sridhar, 2017). After officially joining the Global Financing Facility in June 2018, concessional lending plus grants could help Mali allocate funds to the health sector, if accompanied by a prioritized plan.

Conclusion

Governments worldwide, including Mali's, face increasing pressure to tailor health financing reforms to their specific macro-fiscal situations and increase domestic resource mobilization as an integral part of their journey to self-reliance. In addition to reforms fostered by strong political will, Mali's improved macroeconomic context and expanded fiscal space opens new avenues for resource allocation, like health purchasing reform. The renewed political impetus from the Government of Mali, putting health and UHC on the political agenda, is an opportunity for an all-inclusive debate among health financing stakeholders in Mali centered on how to implement UHC reforms, prioritizing efficient and equitable use of both public and private domestic resources. Robust macroeconomic data can empower the Ministry of Health and Public Hygiene and other stakeholders to capitalize on the current political momentum, articulate their needs, and actively engage in informed dialogue with the Ministry of Economy and Finance. Additionally, policymakers can benefit from better data to improve their understanding of the concrete opportunities for additional resources for health within a given macro-fiscal context (Barroy et al., 2018).

The Government of Mali has accelerated many important reform decisions in a short time, promising major health system changes. These decisions raise questions, which remain to be answered, such as:

- What level of government health budget allocations is affordable given the expanded fiscal space and political commitment for UHC?
- What domestic resources for health can be effectively pooled (by the universal health insurance plan and the government's health budget)?
- What specific objectives for the universal health insurance plan can be monitored in the medium-term?

As the country takes concrete steps towards UHC, a clear understanding of these crucial issues is required and needs further investigation.

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