

## Kamara Yvonne<sup>1</sup>

#### Abstract

As countries in sub—Saharan Africa strive towards universal health coverage (UHC), achieving equity in access to healthcare and ensuring financial protection is still a major challenge. The proposed study uses data extracted from the National household survey for 2019/2020 to assess equity in access to health care and distribution of the burden of healthcare financing. Equity in health financing will be assessed by considering the main domestic health financing sources using Kakwani indices. While a benefit incidence analysis will be conducted to inform the distribution of health care benefits across social economic groups. The findings of this study will provide the most recent update on the status of healthcare financing in Uganda.

### Introduction

As countries in sub—Saharan Africa strive towards universal health coverage (UHC), the need to ensure coverage of quality essential services to address equity in access to health care and ensure financial protection is a policy target for most countries like Uganda. UHC ensures access to healthcare for all thus avoiding catastrophic and impoverishing health expenditure. The Uganda health system is majorly financed through donor's support, government through taxation, out of pocket payment and a small portion of insurance. This study aims to assess equity in health financing and catastrophic health expenditure using data from the most recent Uganda National household survey for 2019/2020.

## Methods and Materials

Study design: The assessment of equity in health financing in Uganda will rely on secondary data extracted from the Uganda National Household survey 2019/2020 to provide an updated analysis.

Financing Incidence analysis: We will assess the progressivity of each financing mechanism and then the progressivity of the entire health financing system. Financing incidence analysis assesses how the burden of healthcare financing is distributed in comparison to household living standards. In the proposed study two major sources of domestic financing will be analyzed i.e. Taxation and out of pocket payment. Data on out-of-pocket payment will be extracted from the national household survey.

We will estimate tax contribution from both direct and indirect taxes. Direct taxes will mainly include income tax while indirect taxes will include excise duty, values added and import duties.

### **Analytical methods**

We will use both structural and Kakwani index to assess the distribution of the financing burden for each source of financing. A structural approach will be used to estimate the share of healthcare financing contributions from consumption expenditure for each subgroup of the household living standards. While the Kakwani index will be used to measure the progressive of health financing. The index is obtained by subtracting the Gini-coefficient of household per adult equivalent consumption expenditure from the concentration coefficient of each health financing mechanism.

Benefit incidence analysis: Healthcare benefits will be computed by multiplying the unit cost to the utilization rates. Data on the unit cost will be obtained from the costing study by the ministry of health. To access equity in the distribution of health care benefits, a relative share of total benefits received by each social economic group will be obtained.

A Concentration index will be generated to measure the degree of benefit distribution.

#### Assessing catastrophic and impoverishing health expenditure

10% threshold of total expenditure and 40% threshold of nonfood expenditure will be used. Additionally, we will compute the catastrophic payment overshoot (intensity of catastrophic spending in a sample) and mean positive overshoot (ratio of overall overshoot and headcount)

Impoverishing healthcare payments: This will be estimated as the difference between a poverty level before healthcare payment and poverty levels after healthcare payments.

### Discussion

This study will provide the most recent status of health equity in Uganda and status of catastrophic health and improvising health expenditure. The study findings will be compared with previous assessment to inform government and policy makers on the progress made towards universal health care.

#### References:

- 1. Kakwani NC. Measurement of tax progressivity: an international comparison. Econ J. 1977;87:71–80.
- 2. Wagstaff A, van Doorslaer E. Catastrophe and impoverishment in paying for health care: with applications to Vietnam 1993-1998. Health Econ 2003;12:921–33.

# Contact

Yvonne Kamara Email: yvonneecamara@gmail.com Phone: +256777008598