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Going beyond horizontal equity: an analysis of health expenditure allocation across geographic areas in Mozambique

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**Abstract**

In contexts where health services are mostly publicly provided and access is still limited, health financing systems require some mechanism for distributing financial resources across geographic areas according to population need. Equity in public health expenditure has been evaluated either by comparing allocations across spending units to equitable shares established using resource allocation formulae, or by using benefit incidence analysis to look at the distribution of expenditure across individual service users. In the latter case, the distribution across individuals has typically not been linked to the mechanisms that determine the allocation across geographic areas, and to the utilization of specific services by individuals.

In this paper, we apply benefit incidence analysis in an innovative way to assess horizontal and vertical equity in the geographic allocation of recurrent expenditure for outpatient health care across districts in Mozambique. We compare the actual distribution of expenditure with horizontal and vertical equity benchmarks, set according to measures of economic status and need for health care. We quantify the observed inequities and the relative contributions of service use and resource allocation. We analyse government and donor expenditure separately and combined, for the years 2008 – 2011 to compare changes over time and funding source. We use data from a number of national routine sources.

Results show improvements in both horizontal and vertical equity, along with the gradual alignment of government and donor resources over time, which resulted in almost horizontally and vertically equitable resource allocation in 2011. However, inequities in the distribution of expenditure across beneficiaries persisted and were driven by inequities in service use. The discrepancy between economic and need indicators highlighted initial differences in government and donor expenditure targets, raising questions about the purpose of public health expenditure and confirming the importance of clearly defining equity objectives to inform and evaluate resource allocation policies.

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