



A new [report](#) from [Results UK](#) uses Kenya as a case study to explore the implications of scaling-up Universal Health Care (UHC) in a country graduating from lower income to lower middle income status, and the challenge this will pose the country as Overseas Development Assistance (ODA) levels for health reduces in future years.

While acknowledging the need for ODA to continue to play a vital role, they also point to the increasingly important role domestic resource mobilisation (DRM) will have to play in the context of stagnating aid - especially when aid has previously provided close to 50% of the health budget (rising to 70% in some highly donor dependent sub-sections, such as HIV & AIDS).

This will necessitate a huge scale-up of DRM. Using Government Spending Watch estimates of the need to double tax revenues, as well as ensuring more equitable spend, they look at how this could be achieved progressively and equitably and outline a number of recommendations, including reducing illicit financial flow leakage out of the country, fighting against tax avoidance and tax evasion, improving the efficiency of the domestic tax base, and prioritising health spending.