

SUMMARY OF FUND MANAGEMENT AND EXPENDITURE OF DEDICATED TAXES

Country	Fund Manager	Expenditure
Botswana	<p>Ministry of Health</p> <p>The Tobacco Levy Fund Board provides oversight and accounts to the Minister of Health on use of the fund.</p> <p>A Levy Implementation Committee provides technical guidance and supervision to the Department of Public Health, which is the implementing structure within the Ministry.</p>	<p>Funds are yet to be expended but will be used for health promotion, including tobacco cessation, rehabilitation and public education.</p>
Egypt	<p>The General Authority of Health Insurance</p> <p>Revenue collected by both the Sales Tax Department and Customs and deposited in a special account for student health insurance.</p>	<p>For preventive health and rehabilitation services for primary and secondary students by providing:</p> <ul style="list-style-type: none"> • A comprehensive medical examination at the beginning of each stage of education; • Vaccination; • Specific regular medical examination and in health emergencies; • Medical recommendations to the educational authority to provide the necessary services necessary to maintain environment health; • Examination of students practicing various activities to determine their fitness for the activities; • Health awareness; and • Supervision of nutrition.
Iceland	<p>Directorate of Health</p> <p>Tobacco and alcohol earmarked funds pooled into a public health fund managed by the Directorate of Health. The Directorate appoints aboard for the fund, comprising members of specialist tobacco and alcohol committees and others.</p>	<p>At least 0.9% of gross tobacco sales is allocated to tobacco control.</p> <p>2011 (estimates)</p> <ul style="list-style-type: none"> • 20% of total spent on specific tobacco control activities; and • 80% on general health promotion <p>65% of funds are allocated to programmes run by or in conjunction with the Directorate of Health and 35% are granted to specific projects by application.</p> <p>Settings include schools and communities.</p>

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Panama	<p>Ministry of Health</p> <p>Act No. 69 of 2009 apportions funds to health and customs under the management of the Ministry of Health.</p>	<p>50% of tobacco excise revenues for health purposes. The earmarked amount is distributed as follows:</p> <p>About 40% to the National Cancer Institute for improving treatment and facilities.</p> <p>40% to the Ministry of Health, which, in 2010–2011, expended:</p> <ul style="list-style-type: none"> • 70% to promote health, diagnosis and support cessation, with 20.1% to health promotion; 30.9% for diagnosis in primary health care; and 19% for smoking cessation and treatment of chronic diseases • 23.4% for WHO FCTC implementation and monitoring • 4.9% for diagnostic support (laboratory services); and • 1.7% for building capacity <p>20% to the National Customs Authority (no data available from Customs).</p>
Philippines	<p>Department of Health</p> <p>RA 10351 requires the Department of Health to “identify the annual funding requirements for financial risk protection, medical assistance, health enhancement facilities programme and other health programmes”. The Development Budget Coordination Committee, including the Department of Budget and Management and the Department of Finance, reviews the medium-term expenditure programme, which is the basis for annual allocation of the incremental revenue for universal health care, medical assistance and health enhancement facilities.</p>	<p>More than 85% of incremental tax revenues go into health programmes, which include:</p> <ul style="list-style-type: none"> • Universal health care under the National Health Insurance Programme, • Attainment of the health-related Millennium Development Goals, • Health awareness programmes, medical assistance and • Health enhancement facilities. <p>15% to alternative livelihood programmes for tobacco farmers (and economic projects in tobacco- growing provinces).</p>
Romania	<p>Ministry of Health</p> <p>In accordance with Law 95/2005.</p>	<p>10 € per 1000 cigarettes and 13 € per kg loose tobacco are dedicated to health</p> <p>The Ministry of Health funds:</p> <ul style="list-style-type: none"> • The health system infrastructure; and • National public health programmes (including for tobacco control) and other health- related services, such as an emergency system.

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<p>Thailand</p>	<p>Thai Health Promotion Foundation (ThaiHealth) with autonomous fund manager supervised by the Prime Minister.</p> <p>ThaiHealth has two governing bodies: a multi-sectoral Board of Governance (21 members) and an Evaluation Board with 7 members. The Board of Governors is chaired by the Prime Minister, the Minister of Public Health (first Vice-chair) and an independent expert appointed by the cabinet (second Vice-chair). Nine members are representatives from different ministries, and another eight are independent experts in various disciplines with no political affiliations.</p>	<p>In accordance with the Foundation's strategic plans in 14 areas:</p> <ul style="list-style-type: none"> • 90% spent on 14 action plans, with 36% of funding within the plans to decrease the main health risks (tobacco and alcohol consumption and unsafe driving) and to increase physical activity and healthy eating • 5% for administrative overheads.
<p>Vietnam</p>	<p>Ministry of Health and Tobacco Control Fund, in accordance with law on Prevention and Control of Tobacco Harms (2012).</p> <p>Semi-autonomous, with Inter-sectoral Management Board, chaired by the Minister of Health with members from Ministry of Finance (Vice-chair), Ministry of Industry and Trade, Ministry of Education and Training, Ministry of Information and Communication, the Labour Union and others.</p>	<p>In 2015:</p> <p>47% of the total budget allocated to raise awareness among policymakers and the public on the harm of tobacco and the tobacco control law;</p> <p>36% for disseminating smoke-free models in State agencies and localities;</p> <p>6% to improve and strengthen tobacco cessation services, the quitline and consultancy services in all health settings;</p> <p>2% planned for capacity-building in the network of tobacco control collaborators and the Fund's Executive Board;</p> <p>2% for research on the harm of tobacco, intervention programmes and their socioeconomic impact;</p> <p>3% for building the capacity of the network of inspectors to monitor and enforce the tobacco control law; and</p> <p>4% for administration and performance of the Fund.</p>