

## Tool: The WHO health financing progress matrix

The [health financing progress matrix](#) (47), developed by the WHO Department of Health Systems Governance and Financing, allows assessment of national health financing systems against evidence-based benchmarks, framed as 19 desirable attributes. Each attribute represents one critical element of a health financing system and signals the direction that institutions, policy and implementation should follow to make progress towards UHC. The matrix complements both quantitative measures of UHC performance, such as financial protection, and estimates of health expenditure (available in the [Global health expenditure database](#) (48)) to assess shifts in policy development and implementation. By close-to real-time monitoring of health financing policy, the matrix provides regular, action-oriented feedback to policy-makers.

Use of the progress matrix can bring stakeholders together on a common point of reference, to focus scarce resources on priorities and interventions and to track progress transparently over time. Version 2.0 of the matrix, released in late 2020, is the culmination of almost 3 years of conceptual development and testing in countries.