HEALTH FINANCING AND BUDGETING REFORMS IN GABON:

PROGRESS AND CHALLENGES ON THE ROAD TO UNIVERSAL HEALTH COVERAGE

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CONTENTS

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ABBREVIATIONS, ACRONYMS, AND INITIALISMS

CEMAC	Central African Economic and Monetary Community
CHR	*Centre hospitalier régional* – regional hospital
CHU	*Centre hospitalier universitaire* – university hospital
CNAMGS	*Caisse Nationale d'Assurance Maladie et de Garantie Sociale* – National Health Insurance Programme
CNSS	*Caisse Nationale de Sécurité Sociale* – National Social Security Fund
CSS	*Contribution Spéciale de Solidarité* – National Solidarity Sales Tax
GDP	Gross domestic product
GEF	*Gabonais Économiquement Faibles* – Economically Weak Gabonese
MoF	Ministry of Finance
MoH	Ministry of Health
PB	Programme budget
PFM	Public financial management
ROAM	*Redevance Obligatoire à l'Assurance Maladie* – mandatory health insurance tax
UHC	Universal health coverage
WHO	World Health Organization

SUMMARY OF KEY FINDINGS AND RECOMMENDATIONS

Despite significant efforts, health financing reforms in Gabon have not been fully implemented. Public funding as a share of total health expenditure increased from 40% in 2001 to 65% in 2016, resulting in a major reduction in out-of-pocket spending, which currently accounts for 24% of total health expenditure. While this represents significant progress, the funding model for health is fragile. Macroeconomic difficulties since the mid-2010s have led to drastic reductions in budget allocations for the Ministry of Health (MoH) (3% of the overall budget in 2016). In 2017, the government terminated one of its earmarked taxes, further endangering the sustainability of the public funding model. The mobile phone tax had existed for a decade and its termination weakened financing for the social health insurance program for the poor (*Gabonais Économiquement Faibles*, GEF), the Gabon Indigents Scheme. The Special Solidarity Contribution (*Contribution Spéciale de Solidarité*, CSS), created in 2017–2018, may not cover the gap. Ensuring continuity in support for the GEF should be a priority to guarantee the reform's protections for low income Gabonese. On the expenditure side, sector remain uncovered. Stakeholders need to review purchasing and pooling arrangements if Gabon is to expand and sustain health coverage. They should explore alternative payment methods for CNAMGS to ensure financial sustainability. They should monitor the effects on the equity and quality of care and consider practical modalities for single-payer arrangements.

Public financial management (PFM) reforms that began in the late 1990s have not yielded all the expected results, especially in terms of health sector spending. Significant progress has been made in strengthening budgeting and spending practices. However, in recent years, there have been challenges in implementing overall PFM measures, leading to significant disruptions in the PFM system. The adoption of programme budgets for all sectors marked a significant shift. Still, several design and implementation issues have hampered results. Budgetary programmes in health are not aligned with sector priorities, are too concentrated, and do not allow MoH leaders to set the right spending priorities. Budget execution has dropped dramatically in recent