**Institutionalization of National Health Accounts: Experience of Mauritius in shaping and implementing policies and strategies**

Institutionalization of National Health Accounts (NHA) in Mauritius is well underway and faring well since 2014. NHA in Mauritius is based on the integrative approach and the System of Health Accounts (SHA) 2011. The Health Accounts Production Tool facilitates the NHA process.

The latest and third round of NHA (NHA 2017) reports Total Health Expenditure (THE) of Rs 25.3 billion on health in 2016. General Government Health Expenditure (GGHE) amounted to Rs 11.3 billion. Private Health Expenditure was estimated at Rs 14.0 billion, out of which Out of Pocket (OOP) spending on health was Rs 11.9 billion. NHA 2017 confirms that, despite provision of free quality services in the public sector, households are spending much more in the private sector. OOP spending on health which was Rs 10.8 billion in 2014 increased by 10.5% in 2016.

NHA 2017 also tracks expenditure on diseases. 66.5 % of Total Health Expenditure, representing some Rs 16.5 billion, was spent on non-communicable diseases, with an estimated amount of Rs 3.6 billion spent on cardiovascular diseases, Rs 1.2 billion on diabetes, Rs 955 million on cancer and Rs 1.8 billion on infectious and parasitic diseases.

The institutionalization of the NHA is closely linked to the national health policy process for the allocation of financial resources, formulation of strategies to enhance the performance of the health system and for monitoring progress of the Sustainable Development Goal 3.

NHA Reports are approved by Cabinet of Ministers, chaired by the Prime Minister. The previous NHA 2015 was extensively used during budget consultations. It contributed to a hefty rise in budgetary allocation granted to the Ministry of Health and Quality of Life (MOH&QL), representing an increase over 33% in FY 2018/19 as compared to that of 2014.Consequently, GGHE as a percentage of the GDP rose from 2.3% in 2014 to 2.5 % in 2016. Government has implemented several measures to consolidate universal health coverage (UHC). These include decentralization of specialized services to the community, further improvement of the quality of care in public institutions and emphasis on customer care. Besides, NHA have become important tools for private stakeholders who are key players to promote medical tourism.

The NHA 2017 Report, recommends that, for Mauritius to improve its UHC Index from 64 to 80, the fiscal space of the MOH&QL has to be gradually increased for GGHE to reach 5.0% of GDP by 2030. The Report also urges additional investment on health promotion programmes, regulation of user fees in the private sector, implementation of a Medical Insurance Scheme in the civil service, increasing the allowable reliefs for income tax purposes for people having private health insurance policies and conducting a national survey on the extent of catastrophic expenditure on health.