# Government Health Expenditure 2007 to 2012

reported using

## **System of Health Accounts 2011**



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#### **Abbreviation**

CHE Current Health Expenditure

FS Revenue of Financing Schemes (Sources)

FP Factors of Health Care Provision

GCHE Government Current Health Expenditure

GDP Gross Domestic Product

GGE General Government Expenditure

GHE Government Health Expenditure

HC Health Care Functions

HF Health Care Financing Schemes (Agents)

HK Capital Expenditure

HP Health Care Providers

NHA National Health Accounts

PIC Pacific Island Countries

SHA Systems of Health Accounts

THE Total Health Expenditure

VAT Value Added Tax

WHO World Health Organization

#### Introduction

National Health Accounts (NHA) reports for the years 2007 to 2010 were previously reported using the earlier System of Health Accounts guidelines (SHA 1.0). Only the NHA report for the years 2011 & 2012 were reported following the SHA 2011 guidelines. To allow for some comparison of trends overtime, this report presents government data from 2007 to 2012 in the SHA 2011 guidelines.

Some of the main differences between the SHA 1.0 and SHA 2011 are

- The removal of Total Health Expenditure (SHA 1.0) which is now replaced with the separate reporting of Current Health Expenditure and Capital expenditure (SHA 2011).
- Introduction of new financing dimensions, Revenues of financing schemes and Financing schemes (SHA 2011) now replaces Financing Sources and Financing Agents (SHA 1.0).
- Introduction of new classifications such as Factors of Health Care Provision,
   Characteristics of Beneficiaries e.g. Disease Based Accounts, Trade in Healthcare, Price and Volume

Efforts were made to translate all government data in the years 2007 to 2010 into the new SHA 2011 guidelines. This gave a six year trend which was reported in a common methodology (i.e. SHA 2011) and allowed some comparative analysis. This report summarizes the results of Government Health Expenditure from 2007 to 2012 in the new Systems of Health Accounts (SHA 2011) guidelines. Adopting the SHA 2011 methodology did little to change the picture of spending within the country when compared with earlier reports that used the SHA 1.0 methodology.

#### **Government Health Expenditure (GHE)**

Government Health Expenditure (GHE) here is referred to here as the sum of Current Health Expenditure (CHE) and Capital Health Expenditure (HK).

Within this document GHE = CHE + HK

Current Health Expenditure (CHE) is defined as the final consumption expenditure of resident units on healthcare goods and services. Capital expenditure (HK) is referred to as the total value of fixed assets acquired by the Government.

Figure 1 shows that CHE in current dollar value saw a drop in the years 2007 to 2009, but then increased over the period 2009 to 2012. However, in constant dollar value terms CHE has decreased over the period 2007 to 2012. The CHE per capita has fluctuated over the period 2007 to 2012. Over the six year period the average CHE per capita was FJ\$167. In 2012 the CHE per capita was FJ\$175.

HK has remained below 12 million for all years except in 2009 where HK was recorded at FJ\$23.0m. On average Capital spending has remained less than 7% of Government health expenditure over the period 2007 to 2012. The year 2009 saw the largest capital expenditure due to a medical equipment upgrade of all major health facilities in the country. Most notable were the purchases of two new CT scanners. If we remove capital spending in 2009 the average reduced to 5%.

Figure 1: Government Current and Capital Health Expenditure (FJD)

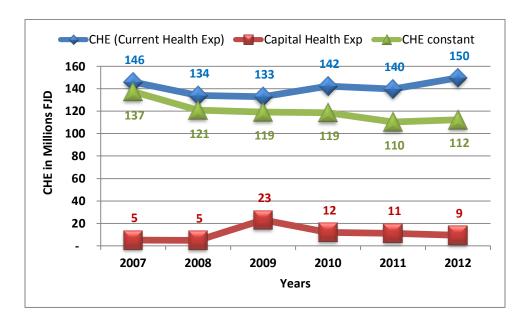
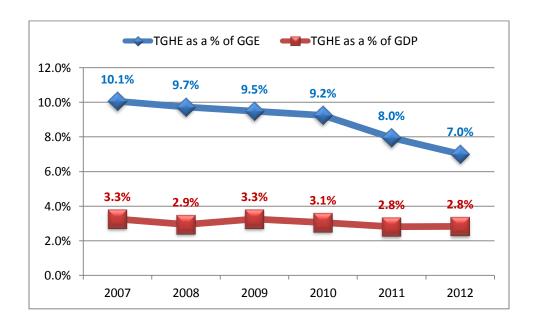


Figure 2 shows TGHE as a percentage of Gross Domestic Product (GDP) and TGHE as a percentage of General Government Expenditure (GGE). GGE is defined as the total expenditure for whole of Government. As a percentage of GDP, TGHE has been low or below average with values between 2.8% and 3.3% over the period 2007 to 2012. Although GHE in real monetary terms has increased, TGHE as a percentage of GGE has been gradually declining since 2007. In 2012 GHE accounts for approximately 7.0% of GGE.

Figure 2: TGHE as a % of GGE and GDP



#### **Revenue of Financing Schemes**

Revenue Sources (FS) are defined as the origins from which the funds for health are sourced. Since we are only looking at Government data, the revenue source is largely government domestic revenue from taxes. There is some revenue that is distributed by government and comes from foreign entities; however this is minimal (as a percentage of CHE). Note that this does not include funds from foreign entities that fund health but are not directed through government budgets. Thus it is safe to state that domestic revenue accounts for close to 100% of CHE.

#### **Financing Schemes**

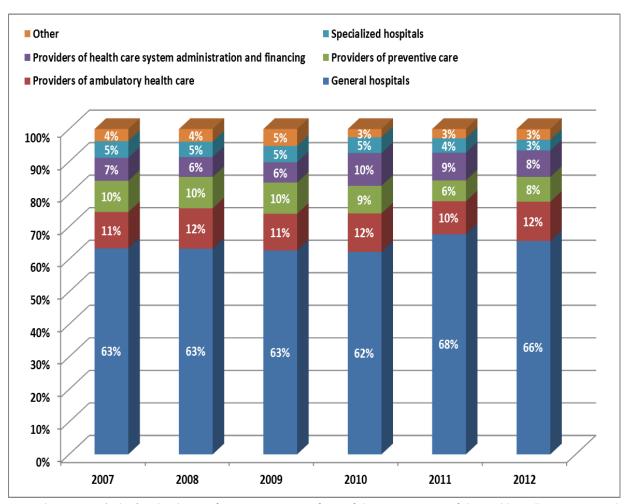
Financing Schemes (HF) is defined as the way in which the revenue received from sources are managed and distributed. Since this report is on Government finances; 100% of CHE is government schemes. The Ministry of Health is the main agent that manages these health funds.

#### **CHE by Health Providers (HP)**

Health Providers (HP) are defined as all entities and organizations that contribute to the production of health good and services. Figure 3 shows that during the period of interest (2007 – 2012) the bulk of Government health expenditure has incurred at hospitals. Hospitals account for approximately 60 to 65% of total health spending in the country. Providers of ambulatory health care and health centers & nursing stations accounts for approximately 10 to 12% of CHE. Providers of preventative care, pertaining only to standalone public health programs<sup>1</sup>, account for less than 10% and this proportion. This has decreased gradually over the period 2007 to 2012. Most of these direct programs are donor funded and fluctuate depending on donor funds and health needs/priorities.

<sup>&</sup>lt;sup>1</sup> Note that this does not include public health programs that are integrated with services within health facilities such as hospitals

**Figure 3: Government Current Health Expenditure by Health Providers** 



Note: The category 'Other' in the charts refer to a summation of rest of the economy, rest of the world, ancillary services and long-term care services.

**Table 1: GCHE on Public Health Facilities** 

	2007	2007			2009		2010		2011		2012	
Providers by Geographic divisions	Amount(FJ\$m)	Share(%)	Amount(FJ\$m)	Share(%)	Amount(FJ\$ m)	Share(%)	Amount(FJ\$ m)	Share(%)	Amount(FJ\$ m)	Share(%)	Amount(FJ\$m)	Share(%)
Central	45.8	39.5%	43.1	40.2%	41.8	40.0%	44.5	39.8%	50.4	43.8%	50.6	42.0%
Divisional hospitals	34.0		31.5		30.9		32.2		38.4		35.8	
Subdivisional Hospitals (SDHs)	6.4		6.5		5.7		6.4		4.9		5.2	
Public Health Centres (PHC)	5.4		5.0		5.2		5.9		7.0		9.6	
Eastern	6.4	5.5%	6.4	6.0%	5.6	5.4%	6.2	5.6%	4.4	3.9%	5.5	4.6%
Subdivisional Hospitals (SDHs)	4.8		4.6		4.2		4.6		3.4		4.3	
Public Health Centres (PHC)	1.6		1.8		1.4		1.6		1.0		1.2	
Western	35.2	30.3%	32.1	29.9%	31.9	30.5%	34.4	30.8%	33.1	28.8%	37.3	31.0%
Divisional hospitals	19.4		17.5		18.2		19.1		19.1		20.8	
Subdivisional Hospitals (SDHs)	10.3		8.9		9.0		10.1		10.7		12.5	
Public Health Centres (PHC)	5.5		5.6		4.7		5.2		3.3		4.0	
Northern	21.3	18.3%	19.2	17.9%	18.5	17.7%	19.7	17.6%	20.8	18.1%	22.1	18.3%
Divisional hospitals	13.0		11.7		11.6		12.1		13.5		14.6	
Subdivisional Hospitals (SDHs)	4.7		4.0		3.6		4.1		4.7		5.0	
Public Health Centres (PHC)	3.6		3.5		3.2		3.6		2.7		2.5	
Specialist Services (National Level)	7.5	6.5%	6.4	5.9%	6.7	6.4%	6.9	6.2%	6.2	5.4%	5.0	4.1%
Mental health hospitals	3.7		3.2		3.4		3.5		3.1		2.9	
Tamavua hospital (TB and Leprosy)	3.8		3.1		3.3		3.4		3.1		2.1	
Total	116.1	100%	107.0	100%	104.5	100%	111.8	100%	114.9	100%	120.5	100%

GCHE in the geographic divisions was incurred through divisional hospitals, sub divisional hospitals and public health centers. The exception was the Central division which has specialist health facilities (Table 1). The largest share of GCHE was spent in the Central division which was FJ\$45.8m (39.5%) in 2007 and FJ\$50.6m (42.0%) in 2012 (Table 1). The expenditure in the Central division has increased over the six year period.

The second largest expenditure was in the Western division which was FJ\$35.2m (30.3%) in 2007 and FJ\$37.3m (31.0%) in 2012. The Western division expenditure has also increased.

The third largest expenditure was in the Northern division which was FJ\$21.3m (18.3%) in 2007 and FJ\$22.1m (18.3%) in 2012. The Northern division expenditure has increased in dollar terms but remained constant in terms of proportion.

Eastern division expenditures were the lowest which were FJ\$6.4m (5.5%) in 2007 and FJ\$5.5m (4.6%) in 2012. There was a decrease of the Eastern division expenditure from 2007 to 2012. The three specialist hospitals represented FJ\$7.5m (6.5%) in 2007 and FJ\$5.0m (4.1%) in 2012.

Figure 4 shows the share of GCHE incurred by facilities in the geographic divisions. This excludes expenditure incurred by specialized facilities. This indicates an increase in expenditure in Central and Western. Simultaneously a decrease in expenditure was seen in the Eastern whilst expenditure remained fairly constant in Northern division over the six year period from 2007 to 2012.

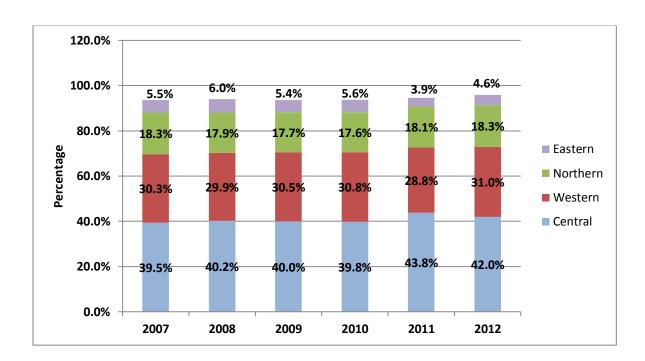


Figure 4: Share of GCHE by geographic divisions (excluding specialized services)

Figure 5 shows the distribution of GCHE incurred by hospitals by geographic divisions. The hospital is inclusive of both divisional and sub divisional hospitals excluding specialized hospitals. The Central division has the highest GCHE expenditures followed by the Western, Northern and Eastern divisions. It should be noted that Central division has the largest hospital which covers for the greater population of Central division and is also the main referral center for all other hospitals and health centers. It should also be noted that Central division expenditure has also decreased from 43.7 % in 2007 to 41.8% in 2012.

Note that what is displayed here is spending by location of health facility and may or may not correspond to spending by residents. Mobility of residents often results in persons moving between divisions and provinces and using health facilities located in those geographic regions. Further note that CWM as the national referral hospital will also cater to referred patients across all divisions.



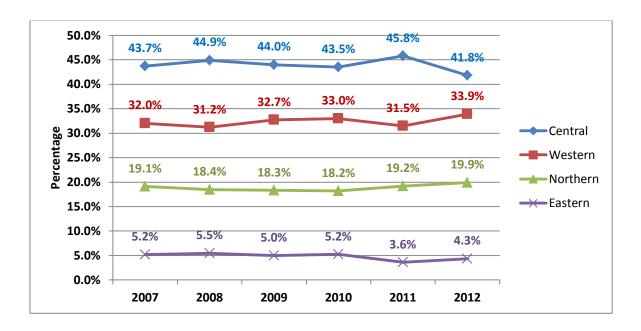


Figure 6: Share of GCHE on Health Centres by geographic divisions

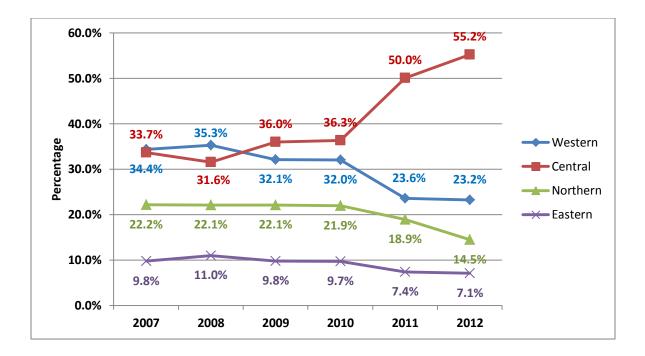


Figure 6 shows the distribution of GCHE incurred by health centres by geographic divisions. The expenditure in the health centres in the Central division had increased from 33.2% in 2007 to 55.2% in 2012. The reforms of decentralization of outpatient services, opening of health centres for extended periods, are noticeable from the central division expenditure trends in Figure 6. The other divisions have noted decreases over the six year period.

**Table 2: GCHE by Province** 

Province	2007	2007 2008		2009		2010		2011		2012		
	Amount(FJ\$m)	Share(%)	Amount(FJ\$m)	Share(%)	Amount(FJ\$m)	Share(%)	Amount(FJ\$m)	Share(%)	Amount(FJ\$m)	Share(%)	Amount(FJ\$m)	Share(%)
Rewa	36.33	33.4%	33.67	33.4%	33.01	33.8%	34.57	33.0%	40.87	37.6%	39.56	34.2%
Ва	29.20	26.9%	26.77	26.6%	27.06	27.7%	29.00	27.7%	28.28	26.0%	31.93	27.6%
Macuata	15.07	13.9%	13.71	13.6%	13.49	13.8%	14.16	13.5%	15.10	13.9%	16.31	14.1%
Tailevu	5.04	4.6%	4.43	4.4%	4.49	4.6%	5.02	4.8%	5.35	4.9%	5.98	5.2%
Cakaudrove	4.59	4.2%	3.86	3.8%	3.48	3.6%	3.89	3.7%	4.18	3.8%	4.14	3.6%
Nadroga/Navosa	3.56	3.3%	2.98	3.0%	2.81	2.9%	3.14	3.0%	3.00	2.8%	3.36	2.9%
Naitasiri	2.82	2.6%	3.09	3.1%	2.81	2.9%	3.17	3.0%	2.58	2.4%	3.31	2.9%
Lau	2.40	2.2%	2.30	2.3%	2.04	2.1%	2.31	2.2%	1.84	1.7%	2.05	1.8%
Ra	2.40	2.2%	2.31	2.3%	2.02	2.1%	2.25	2.1%	1.64	1.5%	2.06	1.8%
Serua	1.46	1.3%	1.87	1.9%	1.69	1.7%	1.88	1.8%	1.31	1.2%	1.65	1.4%
Lomaiviti	1.90	1.8%	1.59	1.6%	1.49	1.5%	1.66	1.6%	1.53	1.4%	1.62	1.4%
Bua	1.59	1.5%	1.67	1.7%	1.37	1.4%	1.53	1.5%	1.47	1.4%	1.70	1.5%
Kadavu	1.38	1.3%	1.53	1.5%	1.24	1.3%	1.38	1.3%	1.00	0.9%	1.20	1.0%
Rotuma	0.70	0.6%	0.66	0.7%	0.65	0.7%	0.72	0.7%	0.50	0.5%	0.61	0.5%
Namosi	0.18	0.2%	0.22	0.2%	0.16	0.2%	0.18	0.2%	0.08	0.1%	0.09	0.1%
Total	108.63	100%	100.68	100%	97.81	100%	104.84	100%	108.71	100%	115.56	100%

The five provinces receiving the largest budget allocation in the six year period from 2007 to 2012 were Rewa, Ba, Macuata, Tailevu and Cakaudrove. The provinces receiving the least budget allocation in the six year period from 2007 to 2012 were Namosi, Rotuma, Kadavu, Bua and Lomaiviti. Rewa, Ba and Macuata are expected to have high expenditure since they house the 3 divisional hospitals (CWM, Lautoka, and Labasa hospital respectively).

The trend over the period 2007 to 2012 show that apart from the top five recipient provinces of budget allocations, all other provinces have either remained stagnant or decreased in terms of budget allocation.

Table 3: Per capita GCHE by Divisions and by Provinces

Province by	2007	2008	2009	2010	2011	2012
Divisions	Per Capita					
<b>Eastern Division</b>	163.13	162.37	140.89	156.25	110.98	136.69
Rotuma	349.14	329.92	318.94	353.21	242.30	290.75
Lau	224.53	215.38	186.36	206.48	149.88	186.59
Kadavu	135.46	150.03	119.80	132.73	95.60	114.61
Lomaiviti	117.17	114.55	102.17	113.50	78.68	98.42
Northern Division	156.30	140.30	133.80	142.61	149.68	157.99
Macuata	207.99	188.46	183.67	192.48	204.11	219.42
Bua	112.21	111.83	103.26	115.12	105.01	111.04
Cakaudrove	93.07	77.82	69.45	77.44	82.78	81.51
<b>Central Division</b>	133.77	125.29	120.59	128.14	144.37	144.56
Rewa	359.70	332.20	322.73	337.98	397.53	383.05
Tailevu	90.58	79.20	79.49	88.74	94.10	104.67
Serua	80.12	91.24	73.79	82.37	78.87	90.80
Namosi	26.05	31.85	23.34	25.87	11.37	12.91
Naitasiri	17.51	19.14	17.29	19.50	15.80	20.17
Western Division	107.64	98.00	95.90	103.79	98.13	110.08
Ва	126.00	115.05	115.22	123.40	119.69	134.56
Ra	81.60	77.67	68.07	77.15	60.87	67.60
Nadroga/Navosa	61.06	50.89	47.39	52.93	50.33	56.06
Total GCHE	128.11	118.33	113.64	121.88	125.06	132.42

Table 3 provides the GCHE per capita by provinces and divisions. The per capita information is computed using the 2007 census of population figures and projected population<sup>2</sup> figures provided by Fiji Bureau of Statistics for the years 2008 to 2012.

Across the four divisions, the provinces with the highest per capita health expenditure are notably those that have the main hospitals situated within them (Rotuma, Macuata, Rewa and Ba). However across all provinces, Rewa and Rotuma have the highest per capita health spending. Rewa houses the main national referral hospital in the country and Rotuma due to its geographical location.

<sup>&</sup>lt;sup>2</sup> Population figures are projected estimates sourced from the Fiji Bureau of Statistics (FBOS)

The provinces of Namosi and Naitasiri have the lowest per capita spending but a reasonable explanation for this is that the proximity of these provinces to Rewa suggests that individuals in Namosi and Naitasiri can easily access hospitals situated in the Rewa province. There is also possibility that residents may access private provision in these areas hence, having an overall impact on the public spending in these provinces. So there is some indication of cross border utilization of health services between Rewa and Namosi/Naitasiri.

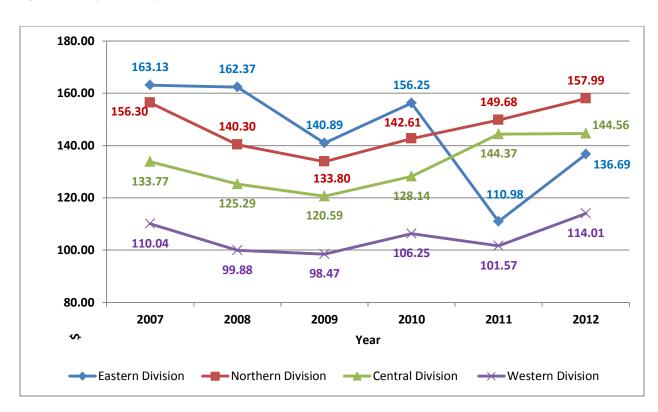


Figure 7: Per capita GCHE by divisions

Figure 7 shows from 2007 to 2010 provinces in the Eastern division received the largest health expenditure per capita, although they received the lowest allocated budgets for health. However overall there is a decreasing trend seen in the Eastern division, whilst the other 3 divisions all show an increasing trend. In the years 2011 and 2012, the Northern division now shows the highest per capita health spending. This is perhaps a result of the Ministry's effort in upgrading and maintenance of health facilities e.g. new STI/HIV Hub Centre, extension of A&E

in Savusavu etc, upgrading of equipment e.g. new CT Scanner at Labasa Hospital, new laundry machines at Labasa Hospital etc., upgrading of IT systems in all sub-divisional hospitals, allocation of new vessels and vehicles (Annual Report 2011, Ministry of Health) as an initiative to provide basic and necessary Health Care Delivery to the residents of North. The Western division shows the lowest per capita spending over the period 2007 to 2012 although it is the second largest most populated division.

#### **CHE by Health Functions (HC)**

Health Functions (HC) refer to the types of health goods and services that are provided. The distribution of health funds across health functions has remained relatively constant since 2007. Close to 48% of total government current health expenditure is used to fund curative care. Preventive care which includes public health programs account for close to 23%. The remaining 29% of funds are shared between Administration, Ancillary Services and Rehabilitative & Long-term care.



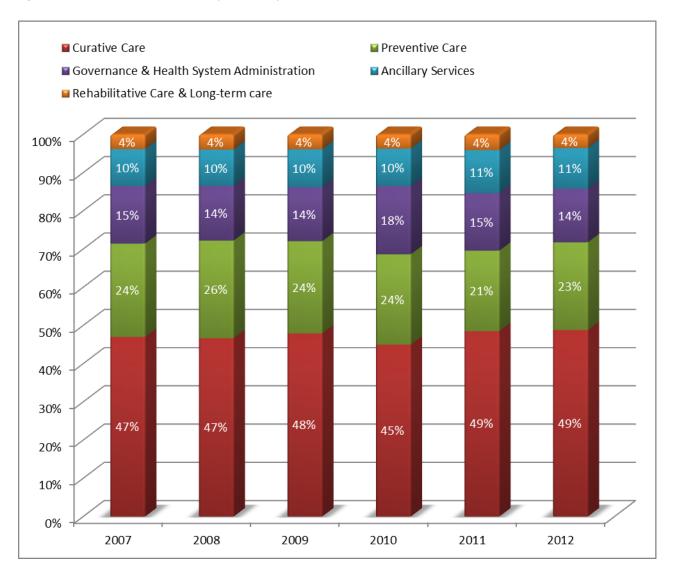
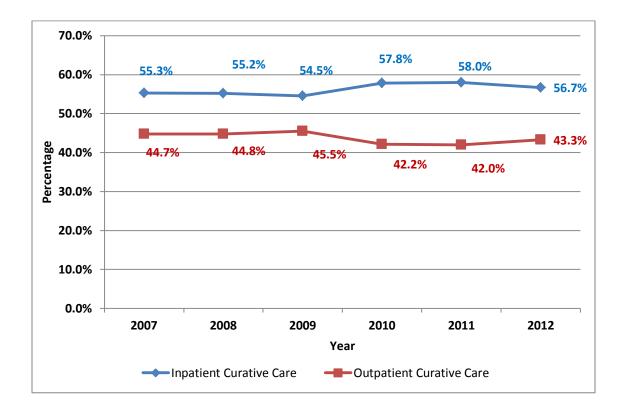


Figure 9: Government Curative Care by Inpatient and Outpatient



Curative care is the largest share of GCHE (see in Figure 8) which comprises both inpatient and outpatient services. The allocation of curative expenditure between inpatient and outpatient is shown in Figure 9. In 2007 spending on Inpatient Curative care was 55.3% and in 2012 was 56.7%. In 2007 the Outpatient Curative care was 44.7% and in 2012 was 43.3%. Costs in nominal terms have not changed much over the six year period in both services.

**Table 4: Preventive care categories** 

	2007		2008		2009		2010		2011		2012	
Preventive Care Cateogories	Amount (FJ\$m)	Share(%)										
Information, education and counseling programmes	8.8	25%	8.7	25%	8.4	26%	8.7	26%	9.8	33%	12.2	35%
Immunisation programmes	8.1	23%	7.5	22%	6.9	22%	7.6	23%	6.2	21%	8.6	25%
Early disease detection programmes	5.4	15%	5.1	15%	4.7	15%	5.0	15%	4.0	14%	3.9	11%
Healthy condition monitoring programmes	4.5	13%	4.3	12%	4.2	13%	4.2	12%	3.2	11%	3.4	10%
Epidemiological surveillance and risk and disease control programmes	5.0	14%	4.9	14%	4.5	14%	4.6	14%	3.7	13%	3.8	11%
Preparing for disaster and emergency response programmes	4.0	11%	3.7	11%	3.5	11%	3.6	11%	2.5	9%	2.5	7%
TOTAL	35.7	100%	34.3	100%	32.1	100%	33.6	100%	29.5	100%	34.4	100%

Preventive care has the second largest share of GCHE which accounts for almost 23% (Figure 8). Preventive care programmes are further broken down into six (6) categories of services and the expenditure has been distributed accordingly by respective years as shown in Table 4. Health expenditure in all six years has been mostly on Information, education and counseling programmes.

Note again that preventive care here refers mostly to direct preventive programs (vertical programs), which have direct, account allocations for expenditure. It does not include integrated preventive care services that may be found in facilities such as hospitals. In the present situation data does not enable the estimation of these integrated preventive services expenditure.

#### **CHE by Factors of Health Care Provision (FP)**

Factors of health care provision (FP) relate to the inputs used in the process of provision of healthcare (Figure 10). Compensation of employees which relates to wages and salaries accounts for the bulk of health expenditure. Taxes which are largely Value Added Tax (VAT) paid on goods and services have reduced by half in 2012 compared to 2007. The category "Other healthcare goods" which refer to things such as prostheses, medical appliances, equipment, etc. have increased slightly from 10% in 2007 to 14% in 2012. Pharmaceuticals have remained fairly constant averaging 10% over the period 2007 to 2012.

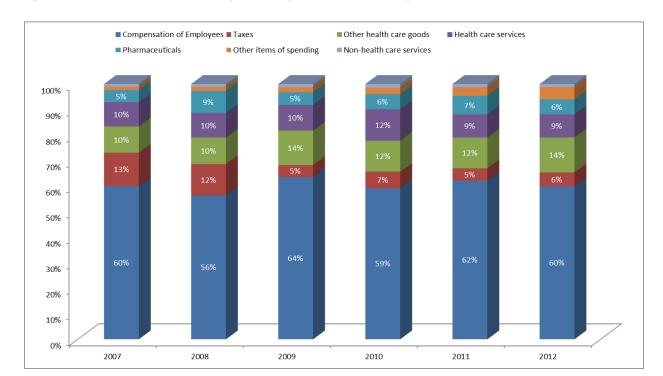


Figure 10: Government Current Health Expenditure by Factors of health care provision

#### **Summary**

In summary the report provides a trend analysis of Government Current Health Expenditure for the period 2007 to 2012. The report also provides information with evidences in expenditure in various categories which the Ministry could explore options either to carry out in-depth costs analysis or revisit its operations or systems and processes to identify inefficiencies for improvement which ultimately means reduction or savings in costs and reallocation of existing costs to other priority areas.

The GCHE trend could not be compared with any other Pacific Island Countries (PICs) simply due to none of these PICs have reported GCHE using SHA 2011.

However, the report provides evidence that the public financing is less than 5% of GDP as per World Health Organization (WHO) benchmark – source: (WHO: Health Financing Strategy for Asia Pacific Region (2010-2015). This means that Universal Health Coverage is difficult to achieve and there may be possibility that access and equity becomes an issue if this trend continues.

#### Glossary

Ambulatory health care relates to procedures and treatments that are provided by private General Practitioners

**Ancillary services** are services such as X-Ray, Laboratory and patient transportation

Beneficiary characteristics of those who receive the health care goods and services or benefit from those activities (beneficiaries can be categorized in many different ways, including their age and gender, their socio economic status, their health status and their location)

**Capital expenditure** is the construction or expansion of health facilities and purchase of medical equipment or ICT equipment that helps in the production of health services

**Capital formation** the types of assets that health providers have acquired during the accounting period and that are used repeatedly or continuously for more than one year in production of health services

Constant (Real) value relates to Gross domestic product (GDP) at current price deflated by price index of goods and services. It is also called real value

**Curative care** is a combination of impatient care and outpatient care. Curative care refers to treatment and therapies provided to a patient

**Current (Nominal) value** relates to Gross domestic product (GDP) at current prices which means GDP at prices of the current reporting period. It is also called nominal value

**Current Health Expenditure** final consumption expenditure of resident units on health care goods and services excluding capital

Day Curative Care includes only day cases of non-rehabilitative services within the same day

expenditure on health care

**Factors of production** the types of inputs used in producing the goods and services or activities conducted in the health boundary

**Financing agents** are institutional units that manage health financing schemes

Governance, health system and financing administration are administration of government policy; the setting of standards; the regulation, licensing or supervision of producers; management of the fund collection; and the administration, monitoring and evaluation of such resources, etc.

**Government current health expenditure** is similar to current health expenditure provided by public (Government) sector

Gross capital formation in the health care system is measured by the total value of the assets that providers of health services have acquired during the accounting period (less the value of the disposals of assets of the same type) and that are used repeatedly or for more than one year in the provision of health services.

**Gross Domestic Product** is the market value of all officially recognized final goods and services produced within a country in a given period of time.

Gross fixed capital formulation in the health care system is measured by the total value of the assets that providers of health services have acquired during the accounting period (less the value of the disposals of assets of the same type) and that are used repeatedly or for more than one year in the provision of health services.

**Health Care Functions** relates to the type of services that has been provided

Health Financing Schemes components of a country's health financial system that channel revenues received and use those funds to pay for, or purchase, the activities inside the health accounts boundary

**Health Functions** the types of goods and services provided and activities performed within the health accounts boundary

**Health Providers** entities that receive money in exchange for or in anticipation of producing

Hospitals comprise licensed establishments that are primarily engaged in providing medical, diagnostic and treatment services that include physician, nursing and other health services to inpatients and the specialized accommodation services required by inpatients

**Household out of Pocket** are payments done by a group or family or individuals directly from personal the personal funds

Household provision of health care is the provision of health care services not only takes place in health care facilities, but also in private households, where care for the sick, disabled or elderly is provided by family members

**Households** are a group or family or individuals of the country

**Infrastructures** in the health care system are components, residential and non-residential building and other structures

**Inpatient curative care** includes stay overnight of non-rehabilitative services and excludes hospital day-care and home-based hospital treatment

Intellectual property products are the result of research, development, investigation or innovation leading to knowledge that the developers can market or use their own benefit production because use of knowledge is restructured by mean of legal or other productions.

Internal transfer and grants - transfer: includes revenues allocated to government schemes which may be an internal transfer within the same level of government or a transfer between central and local governments, Grant: includes: grants by central government to local government financing schemes

**Machinery and equipment** used in hospital for delivery of health services

**Medical goods** relates to both pharmaceutical goods and therapeutic appliances

**Neoplasms** a new and abnormal growth of tissue in some part of the body

**Non-produced non-financial assets** in health care system relates to land purchase and development

Occupational health care expenditure is the sum of expenditures incurred by corporations,

general Government and non-profit organisations on the provision of occupational health care. Occupational health care includes the surveillance of employee health (routine medical check-ups) and therapeutic care (including emergency health care services) on or off business premises

**Outpatient Curative Care** includes general medical services provided on day care basis

Per Capita for each person taken individually

Preventive care is any measure that aims to avoid the occurrence or the severity of injuries and diseases and their complications. Preventive medicine or preventive care consists of measures taken to prevent diseases, rather than curing them or treating their symptoms

**Primary health care services** first level health services provided at a health facility e.g. health centre or sub-divisional hospital

**Private Current health expenditure** is similar to current health expenditure provided by private sector

**Products** the various goods and services provided by the providers, including the non-health care goods and services produced and consumed

Public Sector Investment Programs are capital programs allocated in Government budget for construction, maintenance & refurbishment of facilities, purchase of medical equipment and ICT equipment

**Rehabilitative care** is the care provided to patients with the intention of curing their disease or improving their condition.

**Residential** and non-residential building acquired less those disposed by health care providers are included in the category. Example nursing and residential care facilities, hospital setting and ambulatory facilities.

Residential long-term care facilities comprises establishments that are primarily engaged in providing residential long-term care that combines nursing, supervisory or other types of care as required by the residents

**Rest of the economy** refers to industries or organizations that offer health care as a secondary activity or promote health with a multi-sectorial approach but do not provide health care services

**Rest of the World** represents development partners or donors or foreign Governments who provides health services to residents

Retailers and other providers of medical goods relates to retail pharmacies, retail sellers and other suppliers of durable medical goods and appliances

**Revenues of financing schemes** provides information from whom the revenue is provided for health care

**Therapeutic appliances** such as spectacles, hearing aids, orthopedic appliances

**Total Government Expenditure** means expenditure by general Government

**Total Government Health Expenditure** relates to combination of both current health expenditure plus capital expenditure provided by Government

**Trade in health** imports of health care goods and services provided to residents by

nonresident providers, and exports of health care goods and services provided to nonresidents by resident providers

Transfers distributed by government from foreign origin refers to allocation of funds by Government from the aid or donated funds received

**Transfers from government domestic revenue** (allocated to health purposes) refers to allocation of funds by Government through general tax

**Voluntary payments** refers to payments done at one's free choice

**Voluntary prepayment** refers Voluntary premiums or payments received from the households or other institutional units to secure an entitlement to benefits. Eg premiums received from an insurer to secure benefits of the voluntary health insurance schemes