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SHA-Based Health Accounts in the Asia-Pacific Region
: Indonesia 2005-2009

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15

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JEL Classification : I10, H51

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The opinions expressed here are the authors' and do not necessarily reflect those of the Government of Indonesia, or any of the participating institutions and organizations.

ABSTRACT

The first Indonesia-NHA Team was established in 2007 and has been assisted by the WHO. The project was aimed at providing evidence-based data on health expenditure in Indonesia from 2002-2004. The full set of Indonesian-NHA estimates for the period of 2002-2004 was published by the Ministry of Health (MOH) in early 2009.

With funding assistance from the Australian Agency for International Development (AusAID), the Indonesia-NHA team is continuing its previous work of collecting, analyzing and producing health expenditure statistics. The complete set of NHA tables for the period 2005-2009 has been compiled using SHA 1.0 Guidelines to ensure the methodology is consistent with OECD practices..

Total Expenditure on Health (TEH) more than doubled in nominal terms over the 2005-2009 period, rising from IDR 66,503 billion in 2005 to IDR 139,003 billion in 2009. As a percentage of GDP, TEH has remained relatively stable throughout the period, reaching 2.5 percent in 2009 after rising to 2.7 percent in 2007. The sources of financing of TEH in 2009 were from the private sector (57.5 percent), general government sector (41.1 percent), and rest of the world (1.4 percent).

District government accounted for the largest component of general government sector spending in 2009 with around 43.4 percent, followed by provincial government(19.7 percent of general government sector).). The largest component of private spending in 2009 is households' out of pocket expenses (40.5 percent of TEH), followed by corporations (other than health insurance).

In 2009, the largest share of TEH was spent on services of curative and rehabilitative care (51.3 percent of TEH), which was made up of inpatient care (26.3 percentage points) and outpatient care (24.9 percentage points). The next largest share was spent on health administration and health insurance (18.6 percent of TEH), followed by medical goods dispensed for outpatients (12.7 percent of TEH), prevention and public health service (7.7 percent of TEH) and capital for nation (6.7 percent of TEH). Health spending was mainly at hospitals (51.6 percent of total current expenditure (TCE), providers of ambulatory health care (21.0 percent of TCE) and provision and administration of public health programs (11.5 percent of TCE).

ABBREVIATIONS

APBD : Regional Government Budget (*Anggaran Pendapatan dan Belanja Daerah*)
APBN : State Budget (*Anggaran Pendapatan dan Belanja Negara*)
ASKES : Indonesia Health Insurance (*Asuransi Kesehatan*)
Askeskin : Indonesia Health Insurance for the Poor (*Asuransi Kesehatan Masyarakat Miskin*)
BPS : Central Board of Statistics (*Badan Pusat Statistik*)
CHE : Current Health Expenditure
DHA : District Health Account
DAK : Special Allocation Fund (*Dana Alokasi Khusus*)
DAU : General Allocation Grant (*Dana Alokasi Umum*)
DEKON : De-concentration Funds
GDP : Gross Domestic Product
GNP : Gross National Product
HPER : Health Public Expenditure Review
HSPA : Health Services and Policy Analysis
ICHA : International Classification for Health Accounts
Jamsostek : Workforce and Social Insurance *(Jaminan Sosial dan Tenaga Kerja)*
MoF : Ministry of Finance
MoH : Ministry of Health
NGO : Non-Governmental Organization
NHA : National Health Account
OECD : Organization for Economic Cooperation and Development
OOPS : Out-of-Pocket Spending
PER : Public Expenditure Review
IDR : Indonesian Rupiah
TEH : Total Expenditure on Health
TP : *Tugas Pembantuan*
UI : University of Indonesia
WHO : World Health Organization
WHR : World Health Report

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INTRODUCTION

Health Financing System

1. Indonesia's health financing system includes several elements namely government financing, social security funds, private health insurance, corporation schemes, out of pocket contributions by households and international donations.

2. The financing sourced from government can be further categorized into central government, provincial government, and local/district government. The government financing comes from tax revenues, non-tax revenues (such as contributions from surpluses of state-owned enterprises), bilateral and multilateral loans, and bilateral and multilateral grants to the government.

Table 1: Health financing overview, 2009

Population (million)*	**237,414,495**
Gross domestic product (GDP) per capita (IDRs)*	**23,603,744.88**
Total health spending per capita (IDRs)**	**585,487.24**
funded by:	
Government general revenue**	**41.1%**
Private health insurance**	**1.7%**
Out of pocket payment**	**40.5%**
Total health spending as % of GDP**	**2.5%**
General Government health spending as % of total government spending **	**5.4%**

* *World Bank: World Development Indicator, Indonesia: 2005-2009, website (Oct. 2011)*

** *Analysis of NHA-Indonesia 2005-2009*

3. The financing via social security funds mainly comes from government aid and mandatory contributions by employers and employees. Financing via private insurance schemes may come from employers only, employees only or out of pocket purchase of health insurance, or from a combination of employers and employees with varying proportions.

4. The out of pocket source of financing includes direct purchase of health services from private health care providers, user charges to public health care providers, co-payments or co-insurance of public or private health insurance schemes, and purchase of drugs or services not covered by insurance schemes (Thabrany et. al., 2009).

5. Indonesia is currently changing its health system by introducing universal coverage through its National Social Security System (SJSN). Under this mechanism, people will be obliged to pay premiums, through either the company they work for if they are in the

formal sector or directly if they work in the informal sector. The premiums of the poor will be paid by the government.

Indonesian Health Accounts

6. The first Indonesia-NHA project was established by a group of researchers from the Faculty of Public Health, University of Indonesia in 2007. The project which was assisted by WHO, was aimed at providing a descriptive and evidence based statement on health expenditure in Indonesia from 2002-2004. The full set of Indonesia-NHA estimates for the period of 2002-2004 was published by the Ministry of Health (MOH) in early 2009. Many limitations still exist, especially difficulties in tracking expenditures of sub-national governments and the private sector. This is due to a highly decentralized public sector environment, limited information system infrastructure, and low compliance of sub-national entities in reporting their realization data. As private estimates are mostly based on survey data (rather than real data flows from private sector agencies) many assumptions need to be made to obtain aggregate and detailed figures. Changes in staffing and expert inputs, lack of technical expertise, and instability in the overall project have also contributed to the slow progress of NHA development in Indonesia.

7. Many stakeholders have responsed positively to the availability of NHA data since 2010. An indication of the political support of the government for the periodical production of the NHAwas the Roadmap of Public Health Reform of Indonesia published by Ministry of Health in 2010. As one step in its reform of health financing, MOH has commited to use NHA analysis as an instrument in developing the efficiency and effectiveness of national health financing. The government therefore supports the institutionalization of the NHA, and its routine production and use as the data bank of national health financing for evidence-based planning. In line with this requirement, Indonesia-NHA Team is also estimating health expenditure in the public sector for 2005-2009. The first results of this analysis was submitted to MOH in July 2010.

8. The Indonesia-NHA Team is continuing to produce the complete estimates (for both the public and private sectors), with improved methodology for the 2005-2009 period.

Table 2: Health financing arrangements

Health care coverage	Overall health financing in Indonesia is a mixed system of government financing, social security funds, private health insurance, corporation schemes, out of pocket contributions from households and international donations.
Risk pool structure / fragmentation	Askes is a public sector scheme which provides health insurance for civil servants. Participation is mandatory Similarly, JPK Jamsostek

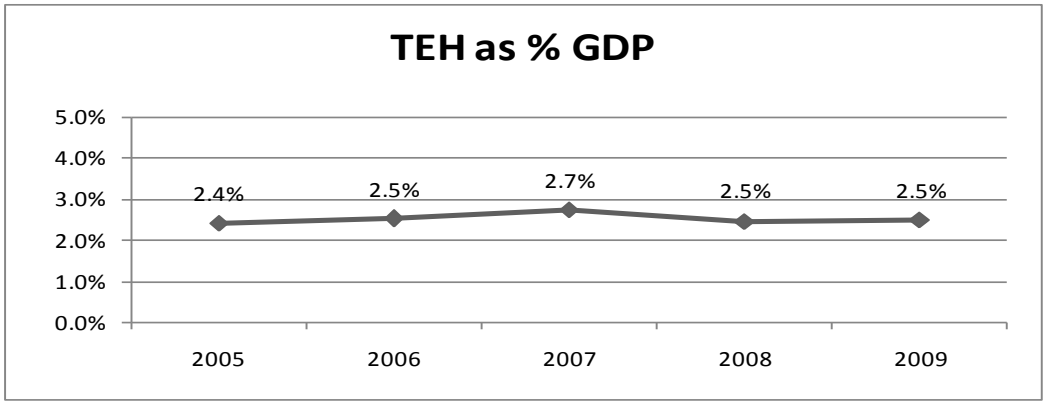
	is a public sector scheme which covers employees of the formal sector with the premium jointly paid by the employee and employer. There are also health security schemes for the poor called Askeskin and Jamkesmas which are fully funded by the government. Other risk-pooling arrangements are provided through private health insurance, private companies, and through individuals' out of pocket contributions. The latter is usually borne by informal sector workers who are not covered by the Askeskin and Jamkesmas schemes or by private health insurance.
Benefits package and copayments	Health insurance benefits for civil servants include outpatient and inpatient care at public providers only, while the Jamsostek scheme includes care at public as well as private providers. However, when the heath service is delivered, there are cost-sharing requested from patients for treatment and medicine outside the benefit package. While for Jamkesmas, it cover comprehensive benefit at 3rd class services at any hospital within the agreement with government.
Special arrangements for the poor	The Askeskin andJamkesmas programs are intended to provide social health protection for the poor and near-poor population.

STRUCTURE AND TRENDS OF HEALTH EXPENDITURE

Health expenditure by financing source (Table A1 and Figures 2 and 3)

9. Total expenditure on health was estimated to be IDR 139,003 billion in 2009, while the per capita spending on health was IDR 585,487. TEH in 2009 was equivalent to 2.5 percent of Indonesian GDP. As a share of GDP, TEH has been relatively stable at around of 2.5 percent between 2005 and 2009.

Figure 1: Total health expenditure as a percentage of GDP, 2005- 2009



10. From total health expenditure of IDR 139,003 billion in 2009 IDR 129,621 billion (93.3 percent) was recurrent expenditure, while IDR 9,382 billion (6.7 percent) was capital expenditure.

11. Sources of public financing of health expenditure in Indonesia include funds paid and managed by the Ministry of Health, other ministries, provincial governments, district governments, social security schemes and a small component of funding from the Rest of the World. The share of TEH funded by public expenditure increased from 33.5 percent in 2005 to 41.1 percent in 2009. A significant factor in this increase in the importance of the public share was the 2005 introduction of a social security scheme for the poor (the Askeskin program). The largest component of general government sector spending in 2009 was district government with around 43.4 percent of total public expenditure, with provincial government accounting for 19.7 percent. A significant increase in district government spending can be seen between 2005 and 2009 from 13.6 percent of TEH to 17.9 percent of TEH. This increase is due to a substantial shift of resources under Indonesia's decentralization policy with districts/municipalities playing the role as the major entities that manage health expenditure in the public sector. The other important source of health financing is social security funds. This comprises health insurance for civil servants (the Askes PNS scheme), social security scheme for formal workers (the Jamsostek scheme) and health assistance schemes for the poor (the Askeskin andJamkesmas schemes). In terms of social security funds, the highest spending was under the Askes PNS scheme in 2005, however for the following years, the Askeskin and Jamkesmas programs contributed increasing portions of social security funds reflecting the central government's implementation of its commitment to provide health protection for the poor population.

12. Sources of private financing of health expenditure in Indonesia include funds paid and managed by private insurance, households' out of pocket expenses, non-profit institution serving households, and corporations. The largest component of private spending in 2009 is households' out of pocket expenses, which was around 70.4 percent of private spending or 40.5 percent of TEH, followed by corporations (other than health insurance) which account for 24.7 percent of private spending or 14.2 percent from TEH. Beside public and private financing, there was also a Rest of the World (ROW) component, which was about 1.4 percent of TEH.

Figure 2: Trend of public and private share on TEH in Indonesia, 2005-2009

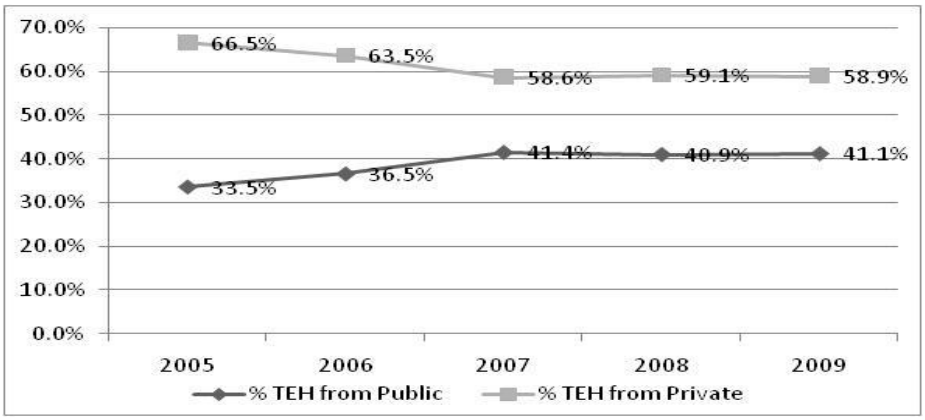
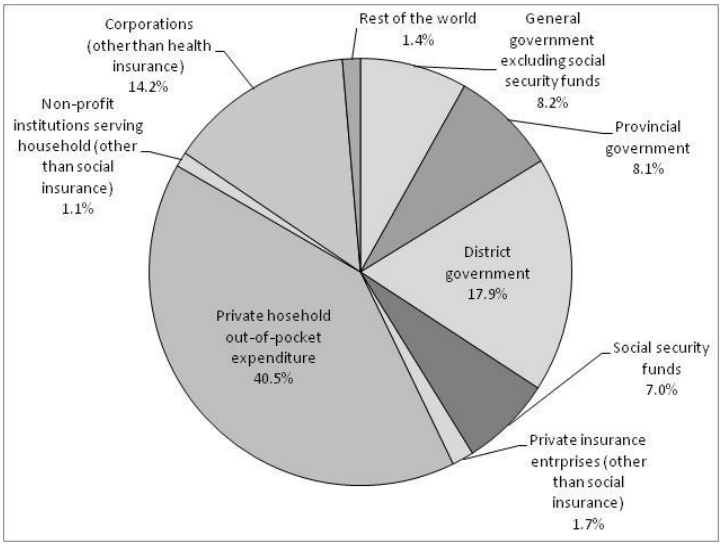


Figure 3: Total health expenditure by financing source
(Total health expenditure = 100%) in Indonesia, 2009

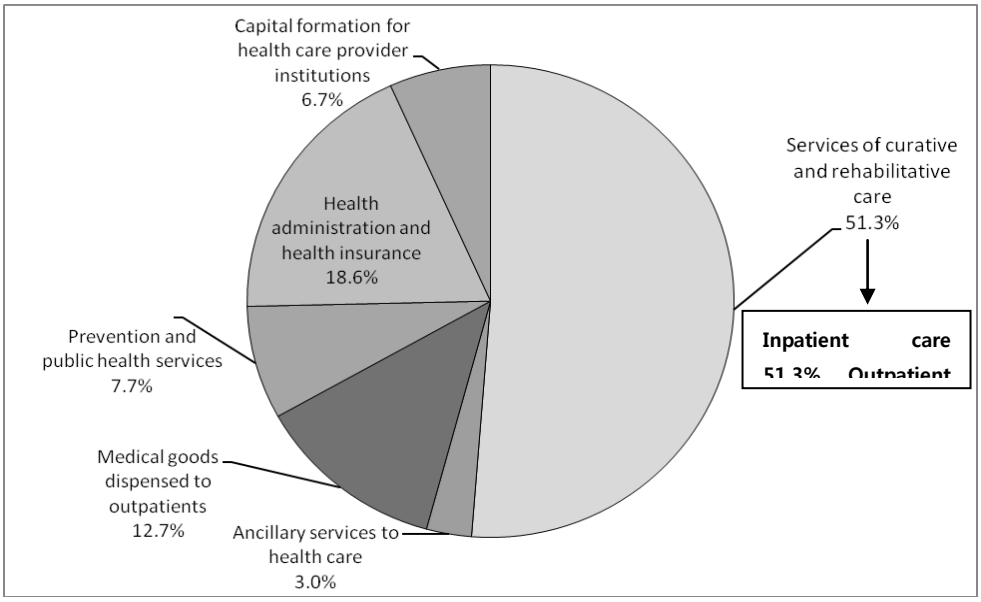


Health expenditure by function (Table A3 and Figure 5)

13. Function is defined as the type of goods and services consumed or used by beneficiaries. In 2009, the largest share was spent on services of curative and rehabilitative care (51.3 percent of TEH), which was made up of inpatient care (51..3 percentage points) and outpatient care (48.7 percentage points). The next largest share was spent on health administration and health insurance (18.6 percent of TEH), followed by medical goods dispensed for outpatients (12.7 percent of TEH), prevention and public health service (7.7 percent of TEH), capital formation (6,7 percent of TEH) and ancillary services to health care (3.0 percent of TEH).

Figure 4: Total health expenditure by function

(Total health expenditure = 100%) in Indonesia, 2009



Current health expenditure by mode of production (Table A3 and figure 5)

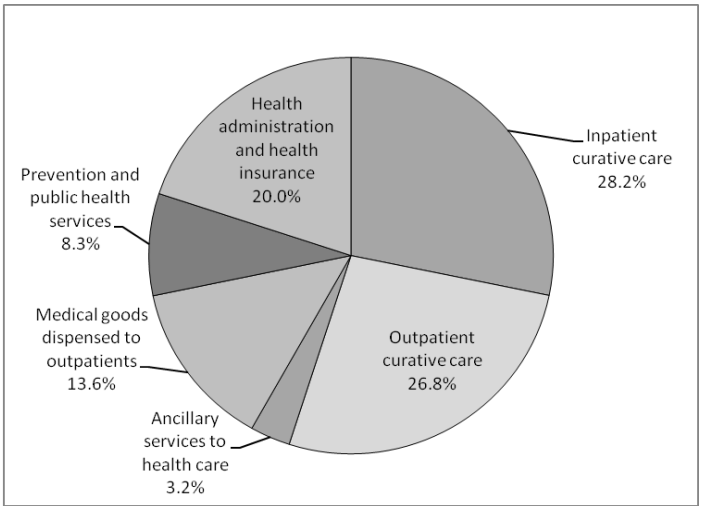
14. In 2009, 71.8 percent of total current expenditure (TCE) was spent on personal health care. The three major modes of production were inpatient care (28.2 percent of TCE), outpatient care (26.8 percent of TCE) and medical goods dispensed to outpatient (13.6 percent of TCE). Day-care and home care expenditures are considered negligible and are not currently measured owing to lack of available data source.

15. Between 2005 and 2009, the proportion of expenditure on inpatient care increased by a smaller amount (from 24.5 percent of TCE to 28.2 percent of TCE), while outpatient care decreased by 10 percentage points (from 37.1 percent of TCE to 26.8 percent of TCE).

16. During the same time period, the expenditure on prevention and public health services was relative stable, while there was increasing 7.2 percent on the health administration and health insurance.

Figure 5: Current expenditure on health by mode of production

(Total current health expenditure = 100%) in Indonesia, 2009



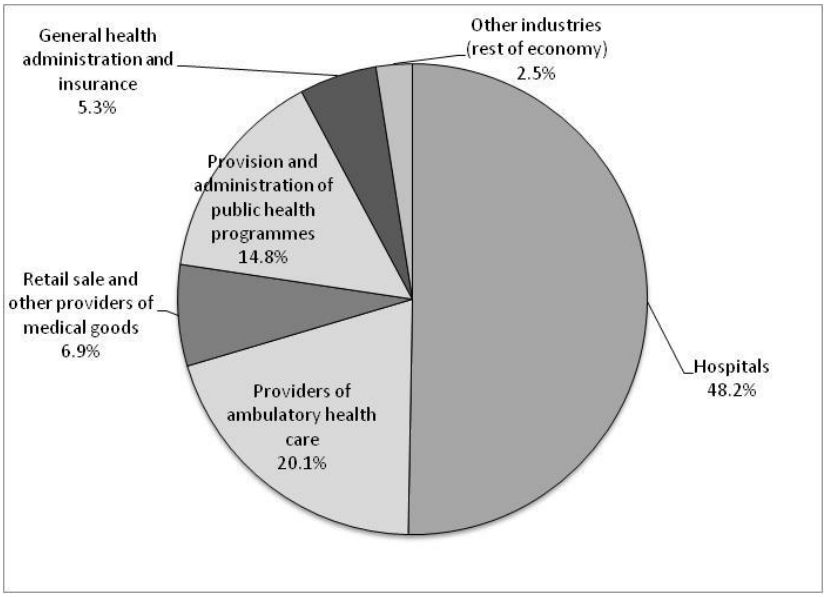
Current health expenditure by provider (Table A4 and Figure 6)

17. Health providers are defined as entities that produce and provide health care goods and services, which benefit individuals or population groups (it answers the question "Who/where" provides the services). Sub-classifications for health providers include hospitals, providers of ambulatory health care, retail sales and other providers of medical goods, provision and administration of public health program, general health administration and insurance, and institutions providing related-health services.

18. The study attempted to classify TCE by provider using available data. There were several limitations in the availability and quality of the data used to prepare this table. Assumptions based on several micro studies were used to disaggregate data on health expenditures by provider. According to the findings, the largest share of TCE in 2009 was spent by hospitals (51.6 percent), followed by providers of ambulatory health care (21.0 percent) and provision and administration of public health programs (11.5 percent).

Figure 6: Current health expenditure by provider

(Total current health expenditure = 100%) in Indonesia, 2009



Current health expenditure by function and provider (SHA Tables 2.1, 2.2 and 2.3)

19. In 2009, expenditure on inpatient care was IDR 36.569 billion (28.2 percent of TCE). All of this expenditure was accounted for by hospitals (96.7 percent of total inpatient care), provision and administration of public health programs (2.3 percent of total inpatient care), providers of ambulatory health care (0.6 percent of total inpatient care) and all other industries/rest of economy (0.4 percent of total inpatient care). Provision of inpatient care by nursing and residential care facilities is limited in Indonesia, and is not currently measured due to lack of data.

20. Expenditure on day-care and home care is not currently reported in Indonesian health accounts owing to lack of data, but these categories are considered negligible.

21. Expenditure on outpatient care was IDR 34,674 billion (26.8 percent of TCE), which was mainly distributed to providers of ambulatory care (64.2 percent of total outpatient care), hospitals (34.6 percent of total outpatient care) and provision and administration of public health programs (1.1 percent of total outpatient care).

22. Expenditure on ancillary services to health care was IDR 4,172 billion (3.2 percent of TCE), which was mainly distributed to hospitals (95.4 percent of total ancillary services to health care), while the rest was spent for provision and administration of public health programs (3.2 percent of total ancillary services to health care), providers of ambulatory health care and all other industries in the same proportion (0.7 percent of total ancillary services to health care).

23. Expenditure on medical goods dispensed to outpatients was IDR 17,597 billion (13.6 percent of TCE), of which 54.9 percent was paid to retail sale and other providers of medical goods.

24. Services provided by hospitals included both inpatient care and outpatient care amounted to IDR 66,914 billion (51.6 percent of TCE). The distribution of this expenditure by health care function included inpatient care (52.8 percent of hospital spending), outpatient care (17.9 percent of hospital spending), health administration and health insurance (12.3 percent of hospital spending), prevention and public health service (8.3 percent of hospital spendin), medical goods dispensed to outpatient (7.9 percent of hospital spending) and ancillary services to health care (3.2 percent of hospital spending).

Current health expenditure by provider and financing source (SHA Tables 3.1, 3.2 and 3.3)

25. Funding by the general government (excluding social security funds) sector amounted to IDR 38,076 billion (29.4 percent of TCE), which was mainly distributed among hospitals

(43.5 percent of general government spending), provision and administration of public health programs (39.0 percent of general government spending) and providers of ambulatory health care (13.3 percent of general government spending).

26. Funding by social security funds amounted to IDR 9,700 billion (7.5 percent of TCE) of which 58.5 percent was paid to hospitals, 26.0 percent to retail sale and other providers of medical goods, 11.0 percent to general health and administration, 3.2 percent to providers of ambulatory health care and 1.2 percent to provision and administration of public health programmes.

27. Funding by private sector amounted to IDR 79,927 billion (61.7 percent of private sector spending) which was from private household out-of-pocket (OOP) payments (70.4 percentage points), corporations (24.7 percentage points), private insurance (2.9% percentage points) and non-profit organizations serving households (2.0 percentage points). From this expenditure, 55.9 percent was paid to hospitals, 27.4 percent to providers of ambulatory health care, 8.9 percent to retail sale and other providers of medical goods and 7.8 percent to general health and administration.

28. Funding by the private insurance was IDR 2,309 billion (1.8 percent of TCE) with the whole amount being paid to hospitals.

29. Private household out-of-pocket payments funded a large part of health expenditure (IDR 56,303 billion or 43.4 percent of TCE). This was paid to hospitals (61.4 percent of OOP payments), providers of ambulatory health care (33.7 percent of OOP payments), and retail sale and other medical goods (4.9 percent of OOP payments).

30. Funding of corporations was IDR 19,748 billion (15.2 percent of TCE) which was distributed to hospitals (35.1 percent of total corporations funding), general health administration and insurance (31.4 percent of total corporations funding), retail sale and other providers of medical goods (21.8 percent of total corporations funding) and providers of ambulatory health care (11.7 percent of total corporations funding).

Current health expenditure by function and financing source (SHA Tables 4.1, 4.2 and 4.3)

31. In 2009 funds from the general government sector - which includes MoH, other ministries, sub-national (provincial government and district government), and social security funds - were mostly spent on health administration and health insurance (41,1 percent of total general government expenditure). The remaining funding was spent on

in-patient services (24,4 percent of total general government expenditure), prevention and public health services (14,9 percent of total general government expenditure), medical goods dispensed to outpatient (12,0 percent of total general government expenditure), outpatient services (6,2 percent of total general government expenditure) and ancillary services to health care (1.3 percent of total general government expenditure).

32. By comparison, private spending was mostly concentrated on outpatient services (39.7 percent of total private spending), in-patient services (31.2 percent of total private spending), medical goods dispensed to outpatient (14.8 percent of total private spending) , health administration and health insurance (7.8 percent of total private spending), ancillary services to health care (4.4 percent of total private spending) and prevention and public health services (2.1 percent of total private spending).

CONCLUSION

Key findings

33. Total Expenditure on Health (TEH) more than doubled in nominal terms over the 2005-2009 period, rising from IDR 66,502 billion in 2005 to IDR 139,003 billion in 2009. As a percentage of GDP, TEH has remained relatively stable throughout the period, reaching 2.5 percent in 2009.

34. The share of TEH funded by public expenditure increased from 33.5 percent in 2005 to 41.1 percent in 2009. A significant factor in this increase in the importance of the public share was the 2005 introduction of a social security scheme for the poor (the Askeskin program).

35. A significant increase in district government spending can be seen between 2005 and 2009 from 13.6 percent of TEH to 17.9 of TEH. This increase is due to a substantial shift of resources under Indonesia's decentralization policy with districts/municipalities playing the role as the major entities that manage health expenditure in the public sector..

36. Public insurance-type schemes play a minor but increasingly important role, especially with the introduction of the health assistance schemes for the poor (the Askeskin and Jamkesmas schemes) since 2005.

37. In 2009, the largest share of TEH was spent on services of curative and rehabilitative care (51.3 percent of TEH), which was made up of inpatient care (26.3 percentage points) and outpatient care (24.9 percentage points). The next largest share was spent on health administration and health insurance (18.6 percent of TEH), followed by medical goods dispensed for outpatients (12.7 percent of TEH), prevention and public health service (7.7 percent of TEH) and ancillary services to health care (3.0 percent of TEH)

[MIGHT CONSIDER PROVIDING SOME MORE KEY FINDINGS FROM OTHER AREAS TO MAKE THIS SECTION MORE BALANCED]

Main problems encountered in implementing SHA

38. Because of the difference between the boundaries of SHA classification with the health arrangements in Indonesia, there is a big challenge to classify expenditure appropriately. Thus, a serious work in translating the SHA classification with the helps from various stakeholders in each sector is needed. Discussions with experts to define the boundaries and classification are also an important element. Indonesia-NHA is already moving toward institutionalization process and already linked with many stakeholders. In line with that, the work on translating the SHA classification will be progressing.

39. Data limitations in Indonesia have made the work of the Indonesia-NHA team difficult – in particular disaggregating data into component categories has been a challenge. A number of assumptions have had to be used to derive these components. However there remains a need for better data availability - several ad-hoc surveys are planned to tackle this problem. At the moment, Indonesia-NHA team is analyzing the result of NPISH health expenditure survey. While on January 2011, the survey on private companies will be executed.

Future Work

40. To ensure data flow for NHA is available consistently and in a timely fashion it is important that institutionalization be adopted. This involves stipulating an organizational home (including formal structures for horizontal and vertical communications, reporting and feedback protocols), providing adequate budgetary resources, designating (and training) staff, and organizing a work program.

41. Equally important is strengthening the relationship with strategic stakeholders in order to get commitments to improve NHA, both in methodological, technical aspects as well as data sources.

42. Indonesia should prepare to adopt dual reporting mechanism due to the different need in national practice. Dual reporting means having two different boundaries and classification which lead to different figures, one is for international purpose and the other is for national policy supporting information.

ANNEX 1: METHODOLOGY

Data Sources

Indonesia's health accounts are compiled by an Indonesia-NHA Team based on the following information sources.

43. ***Public Sector***

The source of MOH Central Budget data is the Financial Statements from the Bureau of Finance and Equipment, MOH, from 2005 to 2009. As the data format of MOH Financial Statement-Fund Realization does not contain the details that NHA needs, MOH Financial Statement-Fund Allocation was used to disaggregate this data. Several assumptions (formulated after discussions with staff at Financial Division, Centre for Health Financing and Social Security, and Planning Division of MOH) were used in order to derive "function" and "provider" data.

44. Data on health expenditure from sources other than the Ministry of Health came from amongst others Post-Disaster Assistance information issued directly by the Ministry of Finance, Ministry of Social Affairs expenditure data for HIV and AIDS programs and data on the Ministry of National Education program for providing additional food for school children aimed at reducing malnutrition among school chidren. To aggregate these data the Indonesia-NHA Team used data from the LKPP document (Central Government Financial Statement), Ministry of Finance, by identifying the health related expenditure.

45. Health spending at the Sub-National level financed by the funds as follows:
    1. The Regional Own Source Revenues (PAD), which include local taxes, levies, revenues from natural resources, and other revenues;
    2. Revenue Sharing Fund (DBH), the General Allocation Fund (DAU) and Special Allocation Fund (DAK), which was available from the central government;
    3. Deconcentration Fund (Dekon) is a fund run by SKPD (regional work units), namely the Provincial Health Office / District due to the delegation of authority from government to the governor for non-physical activities;
    4. Other revenues such as grants and emergency funds. Source of the aggregate Sub-National health expenditure data is the Ministry of Finance, but the data is quite difficult to access due to the complicated bureaucratic system. Therefore, alternative calculations from Central Bureau of Statistics were used based on estimates of health spending per provincial and district/city. In terms of disaggregation process, we used an average of District Health Account (DHA) from Study of District Health Account (DHA) at eight districst in Bali and 10 districts in Lampung by theCenter for Health Financing and Social Security, Ministry of Health.

46. Health expenditures in Indonesia managed by social security funds consist of:

1. Askes Sosial, a social health insurance fund for civil servants with mandatory membership with expenditure data derived directly from Askes, Ltd.;
2. Jamsostek, a health insurance fund for formal employees with mandatory membership;
3. Askeskin and Jamkesmas social security programs which commenced in 2005 that provide health care security for the poor. The data source is the Annual Report of Askeskin/ Jamkesmas Year 2005-2009.

47. ***Private Sector***

    Estimation of expenditure by private insurances was obtained from *Indonesian Insurance* annual report from Capital Market and Financial Institution Supervisory Agency, Insurance Bureau, MoF.

48. An estimate of health expenditure funded through out-of-pocket expenditures by households was obtained from Central Bureau of Statistics Indonesia calculations using a method which was based on both national accounts and household survey data.

49. A study of *state-owned company health expenditure by* PT. Daya Makara UI 2005-2007 was used to estimate the total health components expenditure of Parastatal companies. For the 2008-2009 figures, some extrapolation was done. Data from Jamsostek, Ltd. on the components of health expenditure was used as the basis for disaggregation to function and provider.

50. NGO and private company health expenditure data was obtained through some analysis of data by the Central Bureau of Statistics Indonesia.

Differences between classification of health expenditure in national practices and the ICHA/ revised SHA classification.

51. There are no significant differences between health expenditure in national practices and the ICHA/ revised SHA classification since Indonesia-NHA has not yet adopted dual reporting mechanism.

52. The main difference is the definition of the scope of Total Expenditure on Health (TEH). In national practice, Indonesia-NHA treat all health-related functions such as; education and training of health personnel, research and development in health, food hygiene and drinking water control and environment health as part of Total Health Expenditure whereas under the ICHA guidelines those things is excluded in estimating TEH. In ICHA, TEH only cover curative care, rehabilitative care, long term nursing care, ancillary services to health care, medical goods dispensed to outpatients, prevention and public health services, health administration and health insurance and capital formation of health providers.

ANNEX 2: TABLES

Table A1: Total health expenditure by financing agent

ICHA Code	Source of financing	2005		2009	
		Rupiah billion	Percent	Rupiah billion	Percent
HF.1	**General government**	**22,283**	**33.5**	**57,158**	**41.1**
HF.1.1.1	General government excluding social security funds	4,366	6.6	11,385	8.2
HF.1.1.2	Provincial government	5,137	7.7	11,261	8.1
HF.1.1.3	District government	9,030	13.6	24,812	17.9
HF.1.2	Social security funds	3,751	5.6	9,700	7.0
HF.2	**Private sector**	**43,173**	**64.9**	**79,927**	**57.5**
HF.2.2	Private insurance entrprises (other than social insurance)	904	1.4	2,309	1.7
HF.2.3	Private hosehold out-of-pocket expenditure	30,335	45.6	56,303	40.5
HF.2.4	Non-profit institutions serving household (other than social insurance)	1,032	1.6	1,568	1.1
HF.2.5	Corporations (other than health insurance)	10,902	16.4	19,748	14.2
HF.3	**Rest of the world**	**1,045**	**1.6**	**1,918**	**1.4**
Total expenditure on health		**66,502**	**100.0**	**139,003**	**100.0**

Table A2: Total health expenditure by function

ICHA Code	Function	2005		2009	
		Rupiah billion	Percent	Rupiah billion	Percent
HC.1;2	**Services of curative and rehabilitative care**	**39,706**	**59.7**	**71,243**	**51.3**
HC.1.1;2.1	In-patient curative and rehabilitative care	15,772	23.7	36,569	26.3
HC.1.2;2.2	Day cases of curative and rehabilitative care	-	-	-	0.0
HC.1.3;2.3	Out-patient curative and rehabilitative care	23,934	36.0	34,674	24.9
HC.1.4;2.4	Home care (curative and rehabilitative)	-	-	-	0.0
HC.3	**Service of long-term nursing care**	**-**	**-**	**-**	**0.0**
HC.4	**Ancillary sevices to health care**	**1,693**	**2.5**	**4,172**	**3.0**
HC.5	**Medical goods dispensed to out-patient**	**8,952**	**13.5**	**17,597**	**12.7**
HC.6	**Prevention and public health service**	**5,854**	**8.8**	**10,748**	**7.7**
HC.7	**Health administration and health insurance**	**8,257**	**12.4**	**25,861**	**18.6**
Current health expenditure		**64,462**	**96.9**	**129,621**	**93.3**
HC.R.1	**Capital formation of health care provider institutions**	**2,039**	**3.1**	**9,382**	**6.7**
Total expenditure on health		**66,502**	**100.0**	**139,003**	**100.0**

Table A3: Current health expenditure by mode of production

ICHA Code	Function	2005		2009	
		Rupiah billion	Percent	Rupiah billion	Percent
	In-patient care	**15,772**	**24.5**	**36,569**	**28.2**
HC.1.1;2.1	Curative and rehabilitative care	15,772	24.5	36,569	28.2
HC.3.1	Long-term nursing care	-	-	-	-
	Service of day-cre	**-**	**-**	**-**	**-**
HC.1.2;2.2	Day cases of curative and rehabilitative care	-	-	-	-
HC.3.2	Day cases of long-term nursing care	-	-	-	-
	Out-patient care	**23,934**	**37.1**	**34,674**	**26.8**
HC.1.3;2.3	Out-patient curative and rehabilitative care	23,934	37.1	34,674	26.8
HC.1.3.1	Basic medical and diagnostic service				
HC.1.3.2	Out-patient dental care				
HC.1.3.3	All other specialised health care				
HC.1.3.9;2.3	All other out-patient curative care				
	Home care	**-**	**-**	**-**	**-**
HC.1.4;2.4	Home care (curative and rehabilitative)	-	-	-	-
HC.3.3	Long-term nursing care: home care	-	-	-	-
HC.4	**Ancillary service to health care**	**1,693**	**2.6**	**4,172**	**3.2**
HC.5	**Medical goods dispensed to out-patients**	**8,952**	**13.9**	**17,597**	**13.6**
Total expenditure on personal health care		**34,579**	**78.1**	**93,012**	**71.8**
HC.6	**Prevention and public health service**	**5,854**	**9.1**	**10,748**	**8.3**
HC.7	**Health administration and health insurance**	**8,257**	**12.8**	**25,861**	**20.0**
Total current expenditure on health		**64,462**	**100.0**	**129,621**	**100.0**

Table A4: Current health expenditure by provider

ICHA Code	Provider	2005		2009	
		Rupiah billion	Percent	Rupiah billion	Percent
HP.1	Hospitals	11,369	32.5	66,914	51.6
HP.2	Nursing and residential care facilities	-	0.0	-	-
HP.3	Providers of ambulatory health care	8,579	24.5	27,279	21.0
HP.4	Retail sale and other providers o medical goods	9,071	25.9	9,660	7.5
HP.5	Provision and adminisration of public health programmes	3,927	11.2	14,966	11.5
HP.6	Health administration and insurance	945	2.7	7,379	5.7
HP.7	Other industries (rest of economy)	1,135	3.2	3,424	2.6
HP.9	Rest of the world				-
Total current expenditure on health		**35,024**	100.0	**129,621**	100.0

ANNEX 3: INDONESIA 2009 SHA TABLES

SHA Table 2.1 Current health expenditure by function and provider (IDRs, millions)

Health care by function	ICHA-HC code	Total current health expenditure	HP.1 Hospitals	HP.2 Nursing and residential care facilities	HP.3 Providers of ambulatory health care	HP.4 Retail sale and other providers of medical goods	HP.5 Provision and administration of public health programmes	HP.6 General health administration and insurance	HP.7 All other industries	HP.9 Rest of the world	Non consumption
In-patient care		**36,569**	**35,353**		**230**	**-**	**830**	**-**	**157**	**-**	**-**
Curative and rehabilitative care	HC.1.1;2.1	36,569	35,353	-	230	-	830	-	157	-	
Long-term nursing care	HC.3.1	-									
Service of day-care		-	-								
Curative and rehabilitative care	HC.1.2;2.2	-									
LOng-term nursing care	HC.3.2	-									
Out-patient care		**34,674**	**11,981**	**-**	**22,264**	**-**	**395**	**-**	**33**	**-**	**-**
Out-patient currative and rehabilitative care	HC.1.3;2.3	34,674	11,981	-	22,264	-	395	-	33	-	
Basic medical and diagnostic service	HC.1.3.1	-									
Out-patient dental care	HC.1.3.2	-									
All other specialised health care	HC.1.3.3	-									
All other out-patient care	HC.1.3.9	-									
Home care		-	-		-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.4;2.4	-									
Long-term nursing care	HC.3.3	-									
Ancilary services to health care	**HC.4**	**4,172**	**3,981**	**-**	**28**	**-**	**135**	**-**	**28**	**-**	
Medical goods dispensed to out-patients	**HC.5**	**17,597**	**5,272**	**-**	**77**	**9,660**	**2,468**	**-**	**120**	**-**	
Pharmaceut and other medical non-durables	HC.5.1	-									
Therap. Appliances and other med. Durables	HC.5.2	-									
Total expenditure on personal healh care		**93,012**	**56,587**	**-**	**22,599**	**9,660**	**3,829**	**-**	**337**	**-**	**-**
Prevention and public health service	HC.6	10,748	2,097	-	1,415	-	4,141	82	3,013	-	
Health administration and health insurance	HC.7	25,861	8,231	-	3,265	-	6,995	7,296	74	-	
Undistributed		-									
Total current expenditure on health care		**129,621**	**66,914**	**-**	**27,279**	**9,660**	**14,966**	**7,379**	**3,424**	**-**	**-**

SHA Table 2.2 Current health expenditure by function and provider (% of expenditure by function)

Health care by function	ICHA-HC code	Total current health expenditure	HP.1 Hospitals	HP.2 Nursing and residential care facilities	HP.3 Providers of ambulatory health care	HP.4 Retail sale and other providers of medical goods	HP.5 Provision and administration of public health programmes	HP.6 General health administration and insurance	HP.7 All other industries	HP.9 Rest of the world	Non consumption
In-patient care		**100.0%**	**96.7%**		**0.6%**	**0.0%**	**2.3%**	**0.0%**	**0.4%**	**0.0%**	**-**
Curative and rehabilitative care	HC.1.1;2.1	100.0%	96.7%		0.6%		2.3%		0.4%		
Long-term nursing care	HC.3.1										
Service of day-care		**0.0%**	**0.0%**								
Curative and rehabilitative care	HC.1.2;2.2										
LOng-term nursing care	HC.3.2										
Out-patient care		**100.0%**	**34.6%**		**64.2%**	**0.0%**	**1.1%**	**0.0%**	**0.1%**	**0.0%**	**-**
Out-patient currative and rehabilitative care	HC.1.3;2.3	100.0%	34.6%		64.2%		1.1%				
Basic medical and diagnostic service	HC.1.3.1										
Out-patient dental care	HC.1.3.2										
All other specialised health care	HC.1.3.3										
All other out-patient care	HC.1.3.9										
Home care		**0.0%**	**0.0%**		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**-**
Curative and rehabilitative care	HC.1.4;2.4										
Long-term nursing care	HC.3.3										
Ancilary services to health care	HC.4	100.0%	95.4%		0.7%		3.2%		0.7%		
Medical goods dispensed to out-patients	HC.5	100.0%	30.0%		0.4%	54.9%	14.0%		0.7%		
Pharmaceut and other medical non-durables	HC.5.1										
Therap. Appliances and other med. Durables	HC.5.2										
Total expenditure on personal healh care		**100.0%**	**60.8%**	**0.0%**	**24.3%**	**10.4%**	**4.1%**	**0.0%**	**0.4%**	**0.0%**	**-**
Prevention and public health service	HC.6	100.0%	19.5%		13.2%		38.5%	0.8%	28.0%		
Health administration and health insurance	HC.7	100.0%	31.8%		12.6%		27.0%	28.2%	0.3%		
Undistributed											
Total current expenditure on health care		**100.0%**	**51.6%**	**0.0%**	**21.0%**	**7.5%**	**11.5%**	**5.7%**	**2.6%**	**0.0%**	**-**

SHA Table 2.3 Current health expenditure by function and provider (% of expenditure by provider)

Health care by function	ICHA-HC code	Total current health expenditure	HP.1 Hospitals	HP.2 Nursing and residential care facilities	HP.3 Providers of ambulatory health care	HP.4 Retail sale and other providers of medical goods	HP.5 Provision and administration of public health programmes	HP.6 General health administration and insurance	HP.7 All other industries	HP.9 Rest of the world	Non consumption
In-patient care		**28.2%**	**52.8%**	**0.0%**	**0.8%**	**0.0%**	**5.5%**	**0.0%**	**4.6%**	**0.0%**	**-**
Curative and rehabilitative care	HC.1.1;2.1	28.2%	52.8%		0.8%		5.5%		4.6%		
Long-term nursing care	HC.3.1										
Service of day-care		**0.0%**									
Curative and rehabilitative care	HC.1.2;2.2										
LOng-term nursing care	HC.3.2										
Out-patient care		**26.8%**	**17.9%**	**0.0%**	**81.6%**	**0.0%**	**2.6%**	**0.0%**	**0.0%**	**0.0%**	**-**
Out-patient currative and rehabilitative care	HC.1.3;2.3	26.8%	17.9%		81.6%		2.6%				
Basic medical and diagnostic service	HC.1.3.1										
Out-patient dental care	HC.1.3.2										
All other specialised health care	HC.1.3.3										
All other out-patient care	HC.1.3.9										
Home care		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**-**
Curative and rehabilitative care	HC.1.4;2.4										
Long-term nursing care	HC.3.3										
Ancilary services to health care	HC.4	3.2%	5.9%		0.1%		0.9%				
Medical goods dispensed to out-patients	HC.5	13.6%	7.9%		0.3%	100.0%	16.5%		3.5%		
Pharmaceut and other medical non-durables	HC.5.1	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%		
Therap. Appliances and other med. Durables	HC.5.2	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%		
Total expenditure on personal healh care		**71.8%**	**84.6%**	**0.0%**	**82.8%**	**100.0%**	**25.6%**	**0.0%**	**9.9%**	**0.0%**	**-**
Prevention and public health service	HC.6	8.3%	3.1%		5.2%		27.7%	1.1%	88.0%		
Health administration and health insurance	HC.7	20.0%	12.3%		12.0%		46.7%	98.9%	2.2%		
Undistributed											
Total current expenditure on health care		**100.0%**	**100.0%**	**0.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**0.0%**	**-**

SHA Table 3.1 Current health expenditure by provider and financing source (IDRs, million)

Health care provider category		Total current expenditure on health	HF.1	HF.1.1				HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.6	HF.2.9	HF.3
			General government	General government(excl.social security)	Central	Province	District	Social security funds	Private sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world
Hospitals	HP.1	66,914	22,227	16,551	5,003	3,504	8,044	5,677	44,687	2,309		2,309	34,587	863	6,927	-	
Nursing and residential care facilities	HP.2	-	-	-	-	-	-	-	-	-		-	-	-	-	-	
Providers of ambulatory health care	HP.3	27,279	5,373	5,067	727	1,317	3,024	306	21,905	-		-	18,972	628	2,305	-	
Retail sale and other providers of medical goods	HP.4	9,660	2,527	-	-	-	-	2,527	7,133	-		-	2,743	76	4,314	-	
Provision and administration of public health programmes	HP.5	14,966	14,966	14,845	3,760	3,671	7,414	121	-	-		-	-	-	-	-	
General health admiistration and insurance	HP.6	7,379	1,177	106	-	32	74	1,070	6,202	-		-	-	-	6,202	-	
Other industries (rest of the economy)	HP.7	3,424	1,506	1,506	1,101	123	283	-	-	-		-	-	-	-	-	1,918
Rest of the world	HP.9	-	-	-	-	-	-	-	-	-		-	-	-	-	-	
Undistributed		-	-	-	-	-	-	-	-	-		-	-	-	-	-	
Total Current Expenditure on Health		**129,621**	**47,776**	**38,076**	**10,590**	**8,647**	**18,838**	**9,700**	**79,927**	**2,309**		**2,309**	**56,303**	**1,568**	**19,748**	**-**	**1,918**

SHA Table 3.2 Current health expenditure by provider and financing source (% of expenditure by provider)

Health care provider category		Total current expenditure on health	HF.1	HF.1.1				HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.6	HF.2.9	HF.3
			General government	General government(excl.social security)	Central	Province	District	Social security funds	Private sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world
Hospitals	HP.1	100.0%	33.2%	24.7%	7.5%	5.2%	12.0%	8.5%	66.8%	3.5%		3.5%	51.7%	1.3%	10.4%		
Nursing and residential care facilities	HP.2	0.0%															
Providers of ambulatory health care	HP.3	100.0%	19.7%	18.6%	2.7%	4.8%	11.1%	1.1%	80.3%				69.5%	2.3%	8.4%		
Retail sale and other providers of medical goods	HP.4	100.0%	26.2%		0.0%			26.2%	73.8%				28.4%	0.8%	44.7%		
Provision and administration of public health programmes	HP.5	100.0%	100.0%	99.2%	25.1%	24.5%	49.5%	0.8%									
General health admiistration and insurance	HP.6	100.0%	15.9%	1.4%		0.4%	1.0%	14.5%	84.1%						84.1%		
Other industries (rest of the economy)	HP.7	100.0%	44.0%	44.0%	32.1%	3.6%	8.3%										56.0%
Rest of the world	HP.9	0.0%															
Undistributed		0.0%															
Total Current Expenditure on Health		**100.0%**	**36.9%**	**29.4%**	**8.2%**	**6.7%**	**14.5%**	**7.5%**	**61.7%**	**1.8%**	**0.0%**	**1.8%**	**43.4%**	**1.2%**	**15.2%**	**0.0%**	**1.5%**

SHA Table 3.3 Current health expenditure by provider and financing source (% of expenditure by financing source)

Health care provider category		Total current expenditure on health	HF.1	HF.1.1				HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.6	HF.2.9	HF.3
			General government	General government(excl.social security)	Central	Province	District	Social security funds	Private sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world
Hospitals	HP.1	51.6%	46.5%	43.5%	47.2%	40.5%	42.7%	58.5%	55.9%	100.0%		100.0%	61.4%	55.1%	35.1%		
Nursing and residential care facilities	HP.2	0.0%															
Providers of ambulatory health care	HP.3	21.0%	11.2%	13.3%	6.9%	15.2%	16.1%	3.2%	27.4%				33.7%	40.1%	11.7%		
Retail sale and other providers of medical goods	HP.4	7.5%	5.3%					26.0%	8.9%				4.9%	4.9%	21.8%		
Provision and administration of public health programmes	HP.5	11.5%	31.3%	39.0%	35.5%	42.5%	39.4%	1.2%									
General health admiistration and insurance	HP.6	5.7%	2.5%	0.3%		0.4%	0.4%	11.0%	7.8%						31.4%		
Other industries (rest of the economy)	HP.7	2.6%	3.2%	4.0%	10.4%	1.4%	1.5%										100.0%
Rest of the world	HP.9	0.0%															
Undistributed		0.0%															
Total Current Expenditure on Health		**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**0.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**0.0%**	**100.0%**

SHA Table 4.1 Current health expenditure by function and financing source (IDRs, millions)

Health care by function		Total current exp	HF.1	HF.1.1				HF.1.2	HF.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9	HF.3
			General government	General government(excl.social security)	Central	Province	District	Social security funds	Private sector	Private social insurance	Other private insurance	Private hosehold out-of-pocket paymets	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world
Current expenditure on health care																
Personal health care service	**HC.1-HC.3**	**71,243**	**14,629**	**8,652**	**2,331**	**2,045**	**4,275**	**5,977**	**56,614**	**-**	**2,002**	**45,810**	**1,276**	**7,527**	**-**	**-**
In-patient service		36,569	11,670	7,267	2,190	1,540	3,536	4,404	24,899	-	1,155	19,220	535	3,988	-	-
Day care service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ou-patient service		34,674	2,958	1,385	141	505	739	1,573	31,716	-	847	26,590	740	3,538	-	-
Home care service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care	HC.4	4,172	623	623	-	189	434	-	3,549	-	44	3,410	95	-	-	-
Medical gods dispensed to out-patient	HC.5	17,597	5,741	3,214	961	686	1,567	2,527	11,856	-	262	7,083	197	4,314	-	-
Personal healh care service and goods	**HC.1-HC.5**	**93,012**	**20,992**	**12,489**	**3,293**	**2,920**	**6,276**	**8,504**	**72,020**	**-**	**2,309**	**56,303**	**1,568**	**11,841**	**-**	**-**
Prevention and public health services	HC.6	10,748	7,125	6,998	2,330	1,539	3,130	127	1,705	-	-	-	-	1,705	-	1,918
Health administration and health insurance	HC.7	25,861	19,659	18,589	4,968	4,188	9,433	1,070	6,202	-	-	-	-	6,202	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current expenditure on health		**129,621**	**47,776**	**38,076**	**10,590**	**8,647**	**18,838**	**9,700**	**79,927**	**-**	**2,309**	**56,303**	**1,568**	**19,748**	**-**	**1,918**

SHA Table 4.2 Current health expenditure by function and financing source (% of expenditure by financing source)

Health care by function		Total current exp	HF.1	HF.1.1				HF.1.2	HF.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9	HF.3
			General government	General government(excl.social security)	Central	Province	District	Social security funds	Private sector	Private social insurance	Other private insurance	Private hosehold out-of-pocket paymets	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world
Current expenditure on health care																
Personal health care service	**HC.1-HC.3**	**100.0%**	**20.5%**	**12.1%**	**3.3%**	**2.9%**	**6.0%**	**8.4%**	**79.5%**	**0.0%**	**2.8%**	**64.3%**	**1.8%**	**10.6%**	**0.0%**	**0.0%**
In-patient service		100.0%	31.9%	19.9%	6.0%	4.2%	9.7%	12.0%	68.1%		3.2%	52.6%	1.5%	10.9%		
Day care service																
Ou-patient service		100.0%	8.5%	4.0%	0.4%	1.5%	2.1%	4.5%	91.5%		2.4%	76.7%	2.1%	10.2%		
Home care service			0.0%													
Ancillary services to health care	HC.4	100.0%	14.9%	14.9%		4.5%	10.4%		85.1%		1.1%	81.7%	2.3%			
Medical gods dispensed to out-patient	HC.5	100.0%	32.6%	18.3%	5.5%	3.9%	8.9%	14.4%	67.4%		1.5%	40.3%	1.1%	24.5%		
Personal healh care service and goods	**HC.1-HC.5**	**100.0%**	**22.6%**	**13.4%**	**3.5%**	**3.1%**	**6.7%**	**9.1%**	**77.4%**	**0.0%**	**2.5%**	**60.5%**	**1.7%**	**12.7%**	**0.0%**	**0.0%**
Prevention and public health services	HC.6	100.0%	66.3%	65.1%	21.7%	14.3%	29.1%	1.2%	15.9%					15.9%		17.8%
Health administration and health insurance	HC.7	100.0%	76.0%	71.9%	19.2%	16.2%	36.5%	4.1%	24.0%					24.0%		
Undistributed			0.0%													
Total current expenditure on health		**100.0%**	**36.9%**	**29.4%**	**8.2%**	**6.7%**	**14.5%**	**7.5%**	**61.7%**	**0.0%**	**1.8%**	**43.4%**	**1.2%**	**15.2%**	**0.0%**	**1.5%**

SHA Table 4.3 Current health expenditure by function and financing source (% of expenditure by function)

Health care by function		Total current exp	HF.1	HF.1.1				HF.1.2	HF.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9	HF.3
			General government	General government(excl.social security)	Central	Province	District	Social security funds	Private sector	Private social insurance	Other private insurance	Private hosehold out-of-pocket paymets	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world
Current expenditure on health care																
Personal health care service	**HC.1-HC.3**	**55.0%**	**30.6%**	**22.7%**	**22.0%**	**23.7%**	**22.7%**	**61.6%**	**70.8%**	**0.0%**	**86.7%**	**81.4%**	**81.4%**	**38.1%**	**0.0%**	**0.0%**
In-patient service		28.2%	24.4%	19.1%	20.7%	17.8%	18.8%	45.4%	31.2%		50.0%	34.1%	34.1%	20.2%		
Day care service																
Ou-patient service		26.8%	6.2%	3.6%	1.3%	5.8%	3.9%	16.2%	39.7%		36.7%	47.2%	47.2%	17.9%		
Home care service			0.0%													
Ancillary services to health care	HC.4	3.2%	1.3%	1.6%		2.2%	2.3%		4.4%		1.9%	6.1%	6.1%			
Medical gods dispensed to out-patient	HC.5	13.6%	12.0%	8.4%	9.1%	7.9%	8.3%	26.0%	14.8%		11.4%	12.6%	12.6%	21.8%		
Personal healh care service and goods	**HC.1-HC.5**	**71.8%**	**43.9%**	**32.8%**	**31.1%**	**33.8%**	**33.3%**	**87.7%**	**90.1%**	**0.0%**	**100.0%**	**100.0%**	**100.0%**	**60.0%**	**0.0%**	**0.0%**
Prevention and public health services	HC.6	8.3%	14.9%	18.4%	22.0%	17.8%	16.6%	1.3%	2.1%					8.6%		100.0%
Health administration and health insurance	HC.7	20.0%	41.1%	48.8%	46.9%	48.4%	50.1%	11.0%	7.8%					31.4%		
Undistributed			0.0%													
Total current expenditure on health		**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**0.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**0.0%**	**100.0%**