
SHA-Based Health Accounts in the Asia-Pacific Region : **Bangladesh 1997-2007**

Najmul Hossain and Azizur Rahman

16

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SHA-BASED HEALTH ACCOUNTS IN THE ASIA/PACIFIC REGION:

Bangladesh 1997-2007

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ABSTRACT

This report presents the results of the third round of Bangladesh National Health Accounts (BNHA). This round of BNHA has been developed and updated based on the System of Health Accounts (SHA) (OECD, 2000) classification. It tracks total health expenditure in Bangladesh between the fiscal years 1997 to 2007, cross-classified and categorized by financing agent, provider and function on an annual basis.

BNHA defines Total Health Expenditure (THE) as all expenditures for the final use of resident units of healthcare goods and services, gross capital formation in healthcare provider industries, plus education and research expenditures of all healthcare providers during the accounting period. This concept of THE differs from that used in SHA in that it adds in outlays on health-related education and research. There are relative merits and demerits of presenting BNHA versus SHA estimates. Since this paper targets international readers, SHA estimates are presented. Annex II of this report: An Overview of BNHA Framework provides the mapping tables between BNHA and SHA.

THE as a percent of Gross Domestic Product was 3.4% in 2007. Health expenditures as a ratio to GDP shows a slow but steady increase over time – averaging 2.8% during 1998–2002 period compared to an average of 3.1% during 2003–2007. In 2007, per capita spending on health was \$16 compared to \$15 the preceding year. Per capita spending on health was \$9 in 1997. Adjusted for Purchasing Power Parity (PPP), per capita expenditure on health was \$45 in 2007.

Households remain the main source of financing for healthcare in Bangladesh, comprising 64.8% of THE in 2007. The government is the second largest financing agent contributing 25% of THE in 2007. From the late 1990s, households' health expenditure as a percentage of GDP has increased from about 1.5% to around 2.2% in recent years. Contributions of the public sector, private firms and Non Profit Institution Serving Households (NPISH) as a percentage of GDP have remained relatively stable during the 1997–2007 period. The Rest of the World sector's contribution increased from 0.1% of GDP in the late 1990s to 0.3% of GDP by the end of the period.

The share of drugs and medical goods retail outlets has remained steady between 41% and 45% of THE during the 1997–2007 period. Hospitals' share as a provider has increased progressively through the years – from 16.9% of THE in 1997 to 18.8% of THE in 2001 and 25.2% of THE in 2007. During the 1997–2007 period, ambulatory healthcare expenditure ranged between 22.9% of THE (in 2006) to 32.1% of THE (in 2002). Expenditure in Private/Non Profit Institution Serving Households (NPISH) hospitals in 2007 constituted 51% of total outlays on hospital services.

In terms of the functional purposes of health expenditures, the largest shares of THE are accounted for by spending for medicine and other medical goods and services of curative care. These represented 46.8% of THE and 29% of THE respectively in 2007. Prevention and public health services at 11.4% of THE was the next largest category.

An overview of outlays for selected years reveals no significant variation in the relative share of the different functional outlays. Expenditure on medicines and medical goods has broadly remained within the 43% to 47% of THE range, while curative care services have basically been between 26% and 31% of THE over the period. Over the years, expenditure in inpatient curative and rehabilitative care has increased at a faster pace than the corresponding outpatient care.

Acronyms

BBS	Bangladesh Bureau of Statistics
BNHA	Bangladesh National Health Accounts
CGA	Controller General of Accounts
DI	Data International Ltd.
DP	Development Partner
GDP	Gross Domestic Product
GOB	Government of Bangladesh
HEU	Health Economics Unit
HIES	Household Income and Expenditure Survey
HIV	Human Immunodeficiency Virus
ICHA	International Classification for Health Accounts
MOF	Ministry of Finance
MOHFW	Ministry of Health and Family Welfare
NGO	Non Government Organization
NHA	National Health Accounts
NHA2	Second National Health Accounts
NHA3	Third National Health Accounts
NPI	Non Profit Institution
NPISH	Non Profit Institution Serving Households
OECD	Organization for Economic Cooperation and Development
OOP	Out of Pocket Expenditure
PPP	Purchasing Power Parity
ROW	Rest of the World
SHA	System of Health Accounts
THE	Total Health Expenditure

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SHA-Based Health Accounts in the Asia-Pacific Region: Bangladesh 1997–2007

1. Introduction

The Ministry of Health and Family Welfare (MOHFW) initiated work on the development of national health accounts for Bangladesh in 1997. During the first phase of National Health Accounts (NHA) the development of a conceptual framework for the Bangladesh National Health Accounts (BNHA) was formulated, and the first estimates of national health spending were developed. During the second round, the BNHA framework was updated and made compatible with the System of Health Accounts (SHA) 2000.

This Green Paper presents key results of the third round of BNHA (referred to as NHA3), and provides estimates of health expenditure in Bangladesh for the 1996/97–2006/07 period. It presents the trends in Total Health Expenditure (THE) and expenditures by financing agent, provider and function. Selected cross-classification estimates between financing agent, provider, and function are presented for the 1997-2007 period (Table A1 to Table A5) and for 2007 (Table A6 to Table A10) have been included in Annex I. Annex II includes an overview of BNHA Framework, providing the mapping tables between BNHA and SHA.

1.1 Trends in Total Health Expenditure

Total health expenditure (THE) in Bangladesh is estimated at Taka 158.7 billion (\$2,299 million) in 2007, Taka 73.1 billion (\$1.35 billion) in 2001, and Taka 47.9 billion (\$1.12 million) in 1997 (Table 1.1). Over the 1998–2007 period, the average annual growth rate in THE in nominal terms was 12.8%, increasing from 11.3% during 1998–2002 to 14.3% during 2003–2007.

In real terms, overall total health expenditure more than doubled between 1997 and 2007, from Taka 73.2 billion to Taka 158.7 billion in 2007 (constant 2007 prices). In real terms, the annual increase averaged 8.1%, decreasing from an average increase of 8.5% during 1998–2002 to 7.7% during 2003–2007.

Table 1.1: Total health expenditure, current and constant 2007 prices, and annual growth rates, 1997–2007

Year	Amount (Taka Million)		Growth rate over previous year (%)	
	Current	Constant	Current	Constant
1997	47,904	73,176		
1998	52,751	77,713	10.1	6.2
1999	58,451	83,157	10.8	7.0
2000	64,657	90,619	10.6	9.0
2001	73,051	101,667	13.0	12.2
2002	81,670	109,893	11.8	8.1
2003	87,883	113,509	7.6	3.3
2004	101,035	125,145	15.0	10.3
2005	115,815	134,599	14.6	7.6
2006	136,995	150,435	18.3	11.8
2007	158,667	158,667	15.8	5.5
<i>Average annual growth rate</i>				
1998-2002	66,116.1	92,609.6	11.3	8.5
2003–2007	120,079.0	136,471.0	14.3	7.7
1998–2007	93,097.5	114,540.3	12.8	8.1

1.2 Health expenditure in relation to GDP and population

In 2007, THE in Bangladesh was equivalent to 3.4% of Gross Domestic Product (GDP), which was an increase from 2.7% of GDP in 1997. The ratio of health expenditure to GDP provides an indication of the proportion of overall economic activity accounted for by the health sector. The ratio of THE to GDP shows a slow but steady increase over time – from an average of 2.8% during 1998-2002 to 3.1% during 2003–2007 (Table 1.2).

In 2007, per capita spending on health was Taka 1,103 (\$16) compared to Taka 974 (\$15) the preceding year (Table 1.3). Real growth in per person health expenditure between 1998 to 2007 averaged 6.5% per year, compared with 12.8% for aggregate national health expenditure (Table 1.1 and Table 1.3). The difference between these two growth rates is the consequence of growth in the overall size of the Bangladeshi population. Per capita health expenditures and per capita GDP over time show that the former increased at a higher pace than the latter (Table 1.3).

Table 1.2: Total health expenditure, GDP, annual growth rates and share of health on GDP, 1997–2007

Year	GDP		Ratio of health expenditure to GDP (%)
	Amount (Taka Million)	Nominal Growth rate (%)	
1997	1,807,013		2.7
1998	2,001,766	11	2.6
1999	2,196,972	10	2.7
2000	2,370,856	8	2.7
2001	2,535,464	7	2.9
2002	2,732,010	8	3.0
2003	3,005,801	10	2.9
2004	3,329,731	11	3.0
2005	3,707,070	11	3.1
2006	4,157,279	12	3.3
2007	4,724,769	14	3.4
<i>Average annual growth rate</i>			
1998-2002		8.6	2.8
2003–2007		11.6	3.1
1998–2007		10.1	3.0

Source: Bangladesh Health Accounts Database

Table 1.3: Per capita health expenditure and GDP, 1997 to 2007

Year	Total health expenditure per capita				GDP per capita		
	Current (Taka)	Constant (Taka)	Current (US\$)	Real growth rate (%)	Current (Taka)	Constant (Taka)	Current (US\$)
1997	386	590	\$9		14,571	22,258	\$341
1998	419	617	\$9	4.6	15,901	23,425	\$350
1999	458	651	\$10	5.5	17,209	24,483	\$358
2000	499	700	\$10	7.5	18,313	25,666	\$364
2001	562	782	\$10	11.7	19,499	27,137	\$361
2002	615	827	\$11	5.8	20,557	27,661	\$358
2003	652	842	\$11	1.8	22,298	28,800	\$385
2004	734	909	\$12	7.9	24,181	29,951	\$410
2005	836	971	\$14	6.9	26,747	31,085	\$436
2006	974	1,070	\$15	10.2	29,568	32,469	\$441
2007	1,103	1,103	\$16	3.0	32,831	32,831	\$476
<i>Average annual growth rate</i>							
1998-2002				7.0			
2003-2007				6.0			
1998-2007				6.5			

Note: Constant price health expenditure are expressed in terms of 2007 prices

Source: Bangladesh Health Accounts Database

Adjusted for Purchasing Power Parity (PPP), per capita expenditure on health was Taka 830 (\$19), Taka 1,727 (\$30), and Taka 3,134 (\$45) in 1997, 2003 and 2007 respectively (Table 1.4).

Table 1.4: Purchasing Power Parity (PPP) adjusted per capita expenditure on health, 1997-2007

Indicator	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Per Capita PPP Adjusted THE Nominal (Taka)	830	923	1,049	1,203	1,449	1,650	1,727	1,948	2,265	2,811	3,134
Per Capita PPP Adjusted THE (\$)	\$19	\$20	\$22	\$24	\$27	\$29	\$30	\$33	\$37	\$42	\$45

Source: Bangladesh Health Accounts Database

2. Total Health Expenditure by Financing Agent

BNHA disaggregates all health spending according to where the funds come from, i.e., by financing agent. These are categorized into three: (i) public, (ii) private, and (iii) Rest of the World (ROW), which includes all foreign development partners' expenditure excluding funding directly provided to the Government of Bangladesh (GOB) by them. It should be noted that when financing is given to the GOB by external partners and is then used by GOB to directly finance services, these expenditures are classified as being by the public sector. This approach is consistent with international recommendations and the SHA standard.

2.1 General trends

Households and the public sector finance most health expenditures in Bangladesh, with household expenditures increasing steadily as a share of GDP from 1.5% in the late 1990s to slightly over 2% in recent years (Table 2.1). During the same time, there has been a slight decrease in spending financed directly by the public sector from 0.95% of GDP in 1997 to 0.84% of GDP in 2007. In contrast, to the modest decline in government spending as a share of GDP, financing from rest of the world increased from 0.13% of GDP in 1997–1998 to 0.26% of GDP in the most recent years.

Table 2.1: THE by financing agent as percentage of GDP, 1997–2007

Year	Public sector (%)	Households (%)	Private Firms (%)	Private Insurance (%)	NPISH (%)	Rest of the World (%)	THE (%)
1997	0.95	1.51	0.03	0.00	0.03	0.13	2.65
1998	0.89	1.54	0.03	0.00	0.03	0.14	2.64
1999	0.85	1.58	0.02	0.00	0.04	0.17	2.66
2000	0.83	1.62	0.04	0.00	0.04	0.19	2.73
2001	0.88	1.71	0.02	0.00	0.05	0.22	2.88
2002	0.88	1.78	0.02	0.00	0.05	0.25	2.99
2003	0.77	1.80	0.03	0.00	0.05	0.27	2.92
2004	0.85	1.83	0.03	0.01	0.05	0.28	3.03
2005	0.78	2.00	0.03	0.01	0.05	0.26	3.12
2006	0.89	2.07	0.03	0.01	0.05	0.25	3.30
2007	0.84	2.18	0.03	0.01	0.04	0.26	3.36

Source: Bangladesh Health Accounts Database

Financing by the other private sources – private firms and Non Profit Institution Serving Households – remained small (<0.1% of GDP each) and showed no significant increase during the period under review. Non Profit Institution Serving Household's expenditure, using their own funds, as a percentage of GDP has remained stable over the years – between 0.03% and 0.05%. Non Profit Institution Serving Household's depend considerably on external funding from the government as well as from the development partners in implementing healthcare related activities. Private firms in Bangladesh do not finance much in the health sector. Their financing as a share of GDP in 2007 was 0.03%.

2.2 Composition of expenditures by financing agent

Households are the main source of financing for healthcare in Bangladesh, comprising 64.8% of THE in 2007 (Table 2.2). In 1997, households accounted for 57%, and this ratio increased steadily over time. The public sector is the second largest financing agent, accounting for 25% of THE in 2007. This share steadily decreased during the preceding decade, from 35.8% in 1997.

Table 2.2: Total expenditure on health by financing agent, 1997–2007

Year	Public sector		Households		Private Firms		Private Insurance		NPISH		Rest of the World		THE
	Taka Million	% of THE	Taka Million	% of THE	Taka Million	% of THE	Taka Million	% of THE	Taka Million	% of THE	Taka Million	% of THE	Taka Million
1997	17,159	35.8	27,303	57.0	562	1.2	35	0.1	547	1.1	2,297	4.8	47,904
1998	17,792	33.7	30,759	58.3	605	1.1	41	0.1	684	1.3	2,871	5.4	52,751
1999	18,695	32.0	34,692	59.4	487	0.8	47	0.1	848	1.5	3,682	6.3	58,451
2000	19,604	30.3	38,502	59.5	910	1.4	54	0.1	1,018	1.6	4,569	7.1	64,657
2001	22,208	30.4	43,245	59.2	594	0.8	97	0.1	1,259	1.7	5,649	7.7	73,051
2002	24,174	29.6	48,699	59.6	657	0.8	117	0.1	1,264	1.5	6,759	8.3	81,670
2003	23,247	26.5	54,216	61.7	871	1.0	142	0.2	1,421	1.6	7,987	9.1	87,883
2004	28,423	28.1	60,800	60.2	854	0.8	167	0.2	1,578	1.6	9,214	9.1	101,035
2005	29,006	25.0	74,175	64.0	937	0.8	224	0.2	1,764	1.5	9,709	8.4	115,815
2006	37,084	27.1	86,098	62.8	1,100	0.8	256	0.2	1,953	1.4	10,503	7.7	136,995
2007	39,712	25.0	102,866	64.8	1,325	0.8	314	0.2	2,091	1.3	12,359	7.8	158,667

Source: Bangladesh Health Accounts Database

In the case of public sector financing, the Ministry of Health and Family Welfare (MOHFW) is the primary channel for funding by GOB, receiving funds from the Ministry of Finance (MOF). Of the total amount of public sector health financing, MOHFW's share was Taka 38,486 million (\$557 million), which was 96.9% of the total public financing in 2007. MOHFW utilizes these funds chiefly by disbursing them to its healthcare providing units. MOHFW, in addition to its own providers, also implements health, family planning and maternal and child health activities through transfers and grants-in-aid to Non Profit Institution Serving Households. MOHFW spending was around 24% of THE in 2007.

Private firms' outlays are primarily in the form of spending to provide or reimburse medical care for their employees, with payments for private insurance being a small fraction of their overall health spending. As a financing agent, private firms' outlay was Taka 1,325 million in 2007. Their share of THE has remained at around 1% over the years. The role of insurance companies as a financing agent is very limited. Health care spending by insurance companies, which are mostly private sector firms, was Taka 314 million in 2007, or less than 0.2% of THE. The share of Non Profit Institution Serving Households self-financing from their own resources has ranged between 1% to 2% of THE over the 1997–2007 period.

Development partners contribute a sizeable amount of their assistance through the government or through Non Profit Institution Serving Households. Funds provided to the government are embedded in the government expenditure estimate while direct assistance given to Non Profit Institution Serving Households is reflected in the Rest of the World (ROW) column of Table 2.2. ROW expenditures through Non Profit Institution Serving Households varied from 4.8% to 9.1% during the 1997–2007 period.

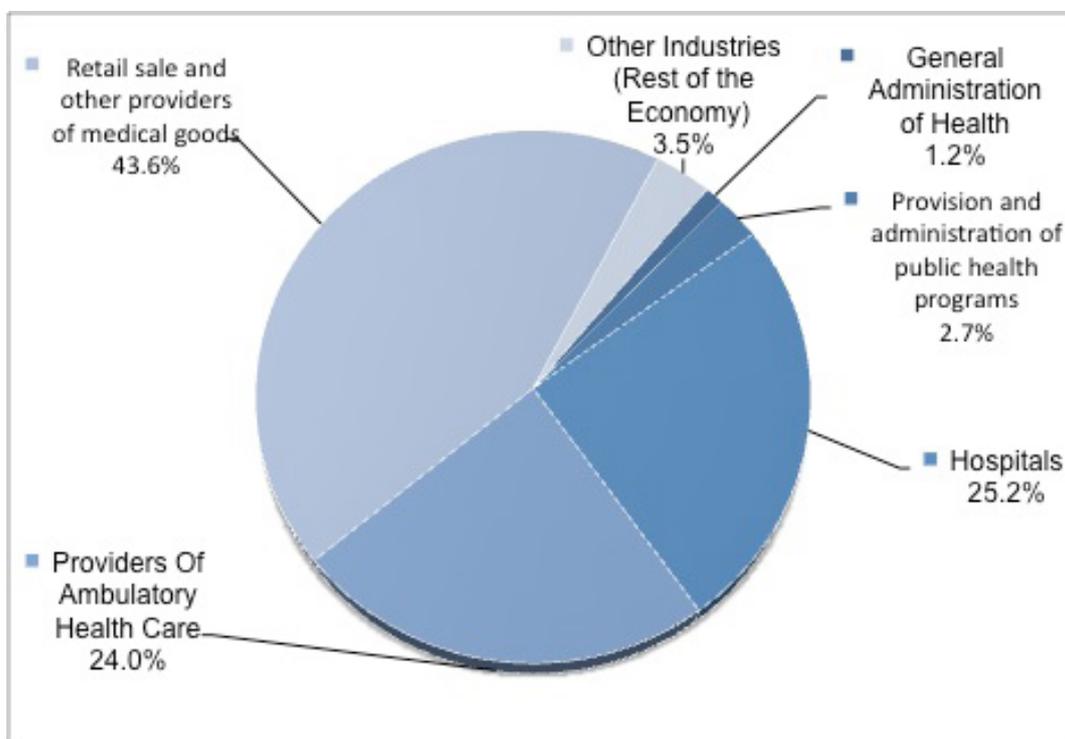
3. Total Health Expenditure (THE) by Provider

3.1 General Trends

Three types of provider account for most health expenditures: retail sales and other provider of medical goods, (43.6% of THE in 2007), hospitals (25.2%) and ambulatory health services (24%) Figure 3.1.

The share of expenditures accounted for by retail sales and other provider of medical goods reasonably steady between 41% and 45% of THE during the period 1997–2007 (Table 3.1). Hospitals' share of expenditures trended upwards through the years – from 16.9% of THE in 1997 to 18.8% of THE in 2001 and 25.2% of THE in 2007. During the 1997–2007 period, ambulatory healthcare expenditure rose initially from 25.1% of THE in 1997 to 32.1% of THE in 2002 before falling to 24.0% of THE in 2007. Expenditures on public health programs, primarily administered by the MOHFW, witnessed a decline from the late 1990s in both nominal Taka terms and as a share of THE (Table 3.1). As a percent of THE, their share in 2007 was 2.7%, down from 9.9% in 1997 and 5.1% in 2001.

Figure 3.1: Total health expenditures by provider of health services, 2007



Source: Bangladesh Health Accounts Database

Table 3.1: Total health expenditures by provider of health services, 1997–2007

ICHA Code	Providers	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Million Taka										
HP.1	Hospitals	8,412	9,339	11,000	13,958	14,675	17,372	20,317	25,293	30,676	39,583	42,920
	Percentage Share (%)	17.6	17.7	18.8	21.6	20.1	21.3	23.1	25.0	26.5	28.9	27.1
HP.3	Providers of ambulatory health care	11,690	12,995	14,582	15,604	21,575	25,082	24,480	27,423	27,449	28,681	35,014
	Percentage Share (%)	24.4	24.6	24.9	24.1	29.5	30.7	27.9	27.1	23.7	20.9	22.1
HP.4	Retail sale and other providers of medical goods	21,212	23,488	25,832	28,563	31,343	34,550	38,052	41,914	49,809	57,241	69,147
	Percentage Share (%)	44.3	44.5	44.2	44.2	42.9	42.3	43.3	41.5	43.0	41.8	43.6
HP.5	Provision and administration of public health programs	4,719	4,960	4,927	5,021	3,748	2,769	2,696	3,075	3,907	5,112	4,250
	Percentage Share (%)	9.9	9.4	8.4	7.8	5.1	3.4	3.1	3.0	3.4	3.7	2.7
HP.6	General health administration and insurance	1,056	1,115	1,219	470	778	711	972	1,757	2,425	2,069	1,837
	Percentage Share (%)	2.2	2.1	2.1	0.7	1.1	0.9	1.1	1.7	2.1	1.5	1.2
HP.7	Other industries (rest of the economy)	812	852	890	1,039	930	1,185	1,364	1,571	1,545	4,306	5,499
	Percentage Share (%)	1.7	1.6	1.5	1.6	1.3	1.5	1.6	1.6	1.3	3.1	3.5
HP.9	Rest of the world	2	2	2	2	2	-	2	2	4	3	-
	Percentage Share (%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	THE as per SHA definition	47,904	52,751	58,451	64,657	73,051	81,670	87,883	101,035	115,815	136,995	158,667

Source: Bangladesh Health Accounts Database

3.2 Expenditures at hospitals

The increase in expenditures at hospitals as a share of all health spending is the most significant change in the period 1997–2007. Overall hospital spending increased from 17.6% to 28.9% of THE (Table 3.1). This increase was mostly due to increases in expenditures at private hospitals, and consequently the relative shares of expenditures on public and private hospitals have changed significantly during the period 1997-2007. The arrival of a few large private hospitals in recent years has led to considerable increase in their share of inpatient tertiary health care services. These entities now attract patients away from public hospitals as well as from foreign treatment sought earlier by Bangladeshis.

3.3 Expenditures at non-hospital providers

Ambulatory healthcare providers are primarily involved in providing services directly to outpatients who do not require inpatient care. These services are provided by both the medical health services and public health services. The major providers in this group are family planning centres, general physicians, home healthcare providers, and medical and diagnostic laboratories. Home healthcare providers include Non Profit Institution Serving Household's door-to-door services which are focused primarily on family planning and maternal and child health. Of total expenditures at ambulatory care providers in 2007, 29.9% were at family planning centres, 24.9% at office of physicians, 20.8% at outpatient care centres, and 16.5% at medical and diagnostic laboratories (Table 3.3). The medical and diagnostic laboratory expenditures increased from 11.4% of total ambulatory health care expenditures in 1997 to 16.5% in 2007. Home health care service outlays are yet to be an important activity, as family and domestic helpers provide such support.

3.4 Expenditures at providers by source of financing

The mix of financing at different types of provider varies considerably (Table 3.4). Expenditures at agencies involved in health administration are almost exclusively financed by public sources (94.7%), whilst public health programmes are almost exclusively financed by public sources (48.2%) or by external donors (47%).

Expenditures at public hospitals are almost exclusively financed from public sources, and therefore 47.2% of all hospital expenditures are publicly financed (Taka 19.4 billion). Of the remaining hospital expenditures, two-thirds (39.8%) are financed by household direct payments (Taka 16.4 billion), with most of the remainder financed by external donors (Taka 4.1 billion or 10% of hospital expenditures). Around 33% of the donor financing goes to Non Profit Institution Serving Household hospitals with 66% going to providers of home health care services. Expenditures at drug and medical goods retailers were almost exclusively financed by households (99.1%).

When the major flows of financing are examined by the types of provider that they finance, distinct patterns are seen. In the case of public sector financing, almost half (48.4%) is for hospitals, and just under one-third (29.8%) at ambulatory care providers. Household spending, in contrast, is dominated by spending at drug and medical goods retailers (66.6%), with much lower shares going to hospitals (15.9%) and ambulatory care providers (17.4%). The distribution of Non Profit Institution Serving Household spending is more comparable to that of public financing, with around 33% going to hospitals. About one third of private health insurance expenditures are for health insurance administration, and almost all the rest is used to pay for services at private hospitals.

Table 3.2: Expenditures at hospital by type of facility, 1997–2007

ICHA Code	Providers	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
HP.1	Hospitals	8,296	9,195	10,633	13,453	14,191	16,751	19,377	24,034	29,505	37,932	41,205
HP.1.1	General hospitals	7,713	8,585	9,983	12,696	13,590	15,968	18,365	22,847	27,940	35,712	39,675
	Percentage Share (%)	93.0	93.4	93.9	94.4	95.8	95.3	94.8	95.1	94.7	94.1	96.3
HP.1.2	Mental health and substance abuse hospitals	29	31	34	44	47	60	75	76	70	66	80
	Percentage Share (%)	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.2	0.2	0.2
HP.1.3	Speciality (other than mental health and substance abuse hospitals)	553	578	617	713	554	723	937	1,110	1,494	2,154	1,450
	Percentage Share (%)	6.7	6.3	5.8	5.3	3.9	4.3	4.8	4.6	5.1	5.7	3.5

Source: Bangladesh Health Accounts Database

Table 3.3: Expenditures at ambulatory health care services by type of provider, 1997–2007

ICHA Code	Providers	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
HP.3	Providers of ambulatory health care	12,425	13,912	15,644	16,810	22,953	26,709	26,736	30,309	30,523	32,069	38,930
HP.3.1	Offices of physicians	2,957	3,360	3,849	4,348	4,728	5,155	5,710	6,367	7,168	8,183	9,461
	Percentage Share (%)	23.8	24.2	24.6	25.9	20.6	19.3	21.4	21.0	23.5	25.5	24.3
HP.3.2	Offices of dentists	64	77	92	109	124	141	163	189	220	260	311
	Percentage Share (%)	0.5	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.8	0.8
HP.3.3	Offices of other health practitioners	889	963	1,053	1,133	1,197	1,264	1,359	1,467	1,603	1,771	1,987
	Percentage Share (%)	7.2	6.9	6.7	6.7	5.2	4.7	5.1	4.8	5.3	5.5	5.1
HP.3.4.1	Family planning centres	3,461	3,686	3,785	3,967	8,255	10,226	7,547	9,134	7,524	8,222	11,380
	Percentage Share (%)	27.9	26.5	24.2	23.6	36.0	38.3	28.2	30.1	24.7	25.6	29.2
HP.3.4.9	Outpatient care centres	3,466	3,872	4,515	4,493	5,543	6,372	7,973	7,518	7,729	6,627	8,092
	Percentage Share (%)	27.9	27.8	28.9	26.7	24.1	23.9	29.8	24.8	25.3	20.7	20.8
HP.3.5	Medical and diagnostic laboratories	1,417	1,744	2,136	2,544	2,844	3,171	3,597	4,086	4,695	5,452	6,429
	Percentage Share (%)	11.4	12.5	13.7	15.1	12.4	11.9	13.5	13.5	15.4	17.0	16.5
HP.3.6	Providers of home health care services	170	211	214	218	263	379	387	1,549	1,584	1,555	1,270
	Percentage Share (%)	1.4	1.5	1.4	1.3	1.1	1.4	1.4	5.1	5.2	4.8	3.3

Source: Bangladesh Health Accounts Database

Table 3.4: Flow of funds to provider by financing agent, 2007

ICHA Code	Public sector					Private sector					Rest of the World	Total
	MOHFW	All Other Ministries and Divisions	Public Sector Total	Households	Private Insurance (Excl. social insurance)	Non-Profit Institution Serving Household /NPISH	Corporations and Autonomous Bodies	Private Sector Total				
	Values are in Million Taka											
HP.1	19,024	409	19,433	16,393	221	1,025	-	17,639	4,133	41,205		
HP.3	11,713	-	11,713	17,926	-	1,065	-	18,991	8,226	38,930		
HP.4	-	-	-	68,547	-	0	600	69,147	-	69,147		
HP.5	2,048	-	2,048	-	-	-	-	-	-	2,048		
HP.6	1,744	-	1,744	-	93	-	-	93	-	1,837		
HP.7	4,773	-	4,773	-	-	-	725	725	-	5,499		
Total	39,303	409	39,712	102,866	314	2,091	1,325	106,596	12,359	158,667		
	Row Percentage											
HP.1	46.2	1.0	47.2	39.8	0.5	2.5	-	42.8	10.0	100.0		
HP.3	30.1	-	30.1	46.0	-	2.7	-	48.8	21.1	100.0		
HP.4	-	-	-	99.1	-	0.0	0.9	100.0	-	100.0		
HP.5	100.0	-	100.0	-	-	-	-	-	-	100.0		
HP.6	94.9	-	94.9	-	5.1	-	-	5.1	-	100.0		
HP.7	86.8	-	86.8	-	-	-	13.2	13.2	-	100.0		
Total	24.8	0.3	25.0	64.8	0.2	1.3	0.8	67.2	7.8	100.0		
	Column Percentage											
HP.1	48.4	100.0	48.9	15.9	70.3	49.0	-	16.5	33.4	26.0		
HP.3	29.8	-	29.5	17.4	-	51.0	-	17.8	66.6	24.5		
HP.4	-	-	-	66.6	-	0.0	45.3	64.9	-	43.6		
HP.5	5.2	-	5.2	-	-	-	-	-	-	1.3		
HP.6	4.4	-	4.4	-	29.7	-	-	0.1	-	1.2		
HP.7	12.1	-	12.0	-	-	-	54.7	0.7	-	3.5		
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		

Source: Bangladesh Health Accounts Database

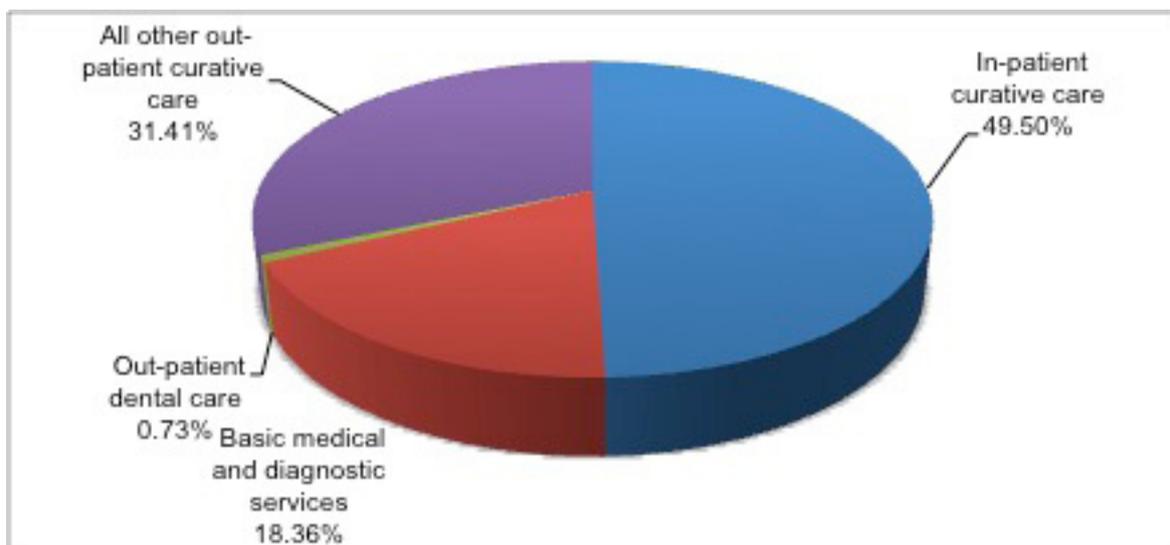
4. Total Health Expenditure (THE) by Function

4.1 General trends

Disaggregation of expenditures by functional category shows that medical goods dispensed to outpatients of curative care account for the major shares of THE at 46.8% (Taka 74.2 billion; \$1,075 million) and 29% (Taka 46.0 billion; \$666 million) respectively in 2007 (Table 4.1). After these, the next largest functional category of expenditure consists of expenditures for prevention and public health services at Taka 18.1 billion (\$262 million) – 11.4% of THE. Prevention and public health services includes maternal and child health, family planning and awareness programs. Capital formation includes both capital formation and depreciation, i.e., capital consumption of domestic healthcare provider institutions (excluding: retail sale and other providers of medical goods). It constituted around 6.4% of THE in 2007.

The trends during the 1997-2007 period do not reveal any significant trends in the relative shares of the major functional outlays. Expenditure on medical goods dispensed to outpatients have remained within the 42% – 47% range of THE, while expenditure on curative care services have been in the 26% – 31% range (Table 4.1). There has been a steady increase in inpatient curative care expenditure over the years, both in absolute terms as well as relative to outpatient curative care outlays (Table 4.2, Figure 4.1).

Figure 4.1: Services of curative care, 1997–2007



Source: Bangladesh Health Accounts Database

Table 4.1: Total health expenditures by function of health services, 1997–2007

ICHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
HC.1	Services of curative care	12,570	14,153	16,156	18,376	21,383	23,143	26,105	30,656	33,117	39,740	46,005
	Percentage of THE (%)	26.2	26.8	27.6	28.4	29.3	28.3	29.7	30.3	28.6	29.0	29.0
HC.2	Services of rehabilitative care	126	132	140	150	99	124	136	156	162	171	209
	Percentage of THE (%)	0.3	0.3	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.1
HC.4	Ancillary services to health care	1,420	1,746	2,228	2,715	3,026	3,423	3,976	4,593	5,447	6,564	7,689
	Percentage of THE (%)	3.0	3.3	3.8	4.2	4.1	4.2	4.5	4.5	4.7	4.8	4.8
HC.5	Medical goods dispensed to outpatients	21,674	23,977	26,565	29,229	32,173	35,604	38,744	45,199	52,547	58,833	74,237
	Percentage of THE (%)	45.2	45.5	45.4	45.2	44.0	43.6	44.1	44.7	45.4	42.9	46.8
HC.6	Prevention and public health services	7,438	7,918	8,561	9,090	12,696	14,779	13,865	13,663	14,247	17,637	18,076
	Percentage of THE (%)	15.5	15.0	14.6	14.1	17.4	18.1	15.8	13.5	12.3	12.9	11.4
HC.7	Health administration and health insurance	1,342	1,387	1,262	1,637	1,367	1,654	2,106	1,570	1,730	2,095	2,320
	Percentage of THE (%)	2.8	2.6	2.2	2.5	1.9	2.0	2.4	1.6	1.5	1.5	1.5
HCR 1	Capital formation of healthcare provider institutions	3,333	3,438	3,539	3,460	2,307	2,943	2,951	5,198	8,565	11,955	10,130
	Percentage of THE (%)	7.0	6.5	6.1	5.4	3.2	3.6	3.4	5.1	7.4	8.7	6.4
	THE	47,904	52,751	58,451	64,657	73,051	81,670	87,883	101,035	115,815	136,995	158,667

Source: Bangladesh Health Accounts Database

From 1997 the relative share of inpatient curative care as a percent of total curative care increased from 40.3% (Taka 5.1 billion; \$74 million) to 49.5% (Taka 22.8 billion; \$330 million) in 2007. Services of outpatient curative care comprise medical and paramedical services delivered to outpatients during an episode of curative care. Outpatient curative care's share of total curative care declined from 59.7% (Taka 7.5 billion, \$109 million) in 1997 to 50.5% (Taka 23.2 billion, \$337 million) in 2007 (Table 4.2). The establishment of several modern specialized hospitals and the upgrading of government hospitals at the district and sub-district (upazila) levels in recent years have contributed to increased inpatient curative care spending.

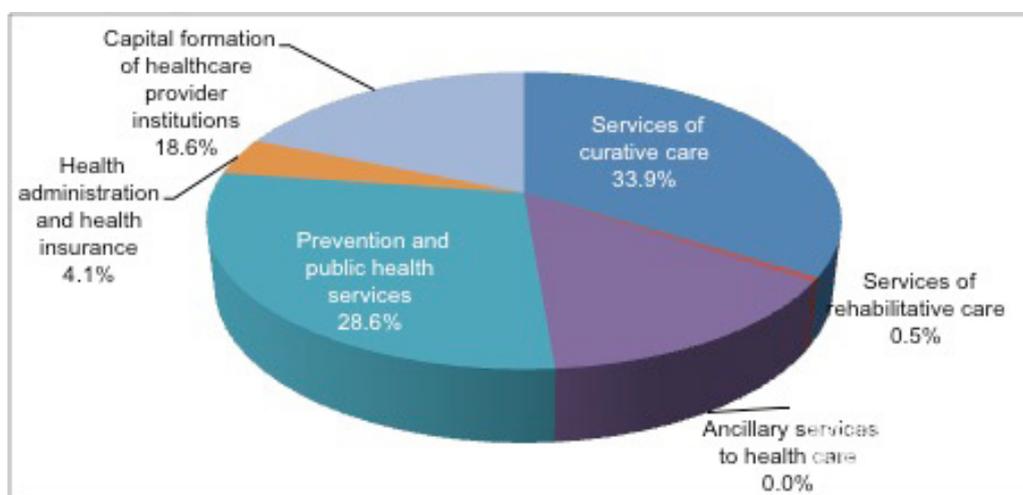
The arrival of a handful of large sized private tertiary hospitals in Dhaka city, and in Chittagong city has dissuaded many patients from seeking foreign treatment. These factors would have also contributed to the increase in the percentage of rehabilitative care spent on inpatients over the period. Expenditure on rehabilitative care in 2007 was Taka 209 million (\$3 million), of which 73.1% was spent for inpatients and 26.9% on outpatients (Table 4.3), compared to 1997 expenditure on rehabilitative care of Taka 126 million (\$2.95 million), of which 41.5% was spent on inpatients and 58.5% on outpatients.

4.2 Expenditures for functional categories by source of financing

Table 4.4 and Figure 4.2 provide the functional disaggregation of public expenditure on health services. Curative care services and prevention and public health services account for the two largest shares of public expenditures – 32.6% (Taka 13.5 billion, \$195 million) and 27.5% (Taka 11.3 billion, \$0.16 billion) respectively in 2007. Prevention and public health services classification covers maternal and child healthcare, family planning services, immunization services, school health services, prevention of communicable diseases, etc. Capital formation (which includes both capital formation and depreciation, i.e., capital consumption of domestic healthcare providing institutions) accounted for about 17.9% of total public expenditures in 2007.

In the case of non-public expenditures (Table 4.5), distribution of medicines and medical goods, and curative care services are the two major functional categories – 57.6% (Taka 68.5 billion, \$993 million) and 27.4% (Taka 32.5 billion, \$471 million) respectively in 2007. Ancillary services to health care which accounted for 6.5% of non-public expenditures in 2007 include services provided by paramedical or medical technical personnel. In Bangladesh, the major out-of-pocket (OOP) household health expenditure is on pharmaceutical drugs. Bangladeshis were spending \$2 out of \$3 of their OOP on drugs in 1997; in 2007 the relative share on drug outlay of households have declined to 57.6% of total OOP. There has been an increase in household expenditure on curative care services – from 22.1% of total non-public health service expenditures in 1997 to 27.4% in 2007 under this activity.

Figure 4.2: Public sector expenditure by function of health services, 2007



Source: Bangladesh Health Accounts Database

Table 4.2: Inpatient and outpatient curative care, 1997–2007

ICHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
HC.1	Services of curative care	12,570	14,153	16,156	18,376	21,383	23,143	26,105	30,656	33,117	39,740	46,005
	Percentage of Total Curative Care (%)	100	100	100	100	100	100	100	100	100	100	100
HC.1.1	In-patient curative care	5,065	5,709	6,607	7,792	8,939	10,157	11,820	14,531	15,855	19,333	22,772
	Percentage of Total Curative Care (%)	40.3	40.3	40.9	42.4	41.8	43.9	45.3	47.4	47.9	48.6	49.5
HC.1.3.1	Basic medical and diagnostic services	3,259	3,627	3,859	4,172	4,776	5,337	5,437	5,974	6,140	7,686	8,446
	Percentage of Total Curative Care (%)	25.9	25.6	23.9	22.7	22.3	23.1	20.8	19.5	18.5	19.3	18.4
HC.1.3.2	Out-patient dental care	64	77	92	109	124	152	178	203	238	282	336
	Percentage of Total Curative Care (%)	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7
HC.1.3.9	All other out-patient curative care	4,182	4,740	5,597	6,303	7,544	7,498	8,669	9,948	10,883	12,439	14,450
	Percentage of Total Curative Care (%)	33.3	33.5	34.6	34.3	35.3	32.4	33.2	32.5	32.9	31.3	31.4

Source: Bangladesh Health Accounts Database

Table 4.3: Inpatient and outpatient rehabilitative care, 1997–2007

ICHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
HC.2	Services of rehabilitative care	126	132	140	150	99	124	136	156	162	171	209
	Percentage of Total Rehabilitative Care (%)	100	100	100	100	100	100	100	100	100	100	100
HC.2.1	In-patient rehabilitative care	52	55	61	69	71	82	101	114	115	123	153
	Percentage of Total Rehabilitative Care (%)	41.5	41.9	43.8	46.0	71.6	66.5	74.3	73.2	71.2	72.1	73.1
HC.2.3	Out-patient rehabilitative care	74	77	79	81	28	41	35	42	47	48	56
	Percentage of Total Rehabilitative Care (%)	58.5	58.1	56.2	54.0	28.4	33.5	25.7	26.8	28.8	27.9	26.9

Source: Bangladesh Health Accounts Database

Table 4.4: Public expenditure by function of health services, 1997– 2007

ICHA code	Function of health services	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
HC.1	Services of curative care	5,788	6,092	6,640	7,389	8,523	8,272	8,499	10,000	9,836	11,643	13,463
	Percentage of THE (%)	33.7	34.2	35.5	37.7	38.4	34.2	36.6	35.2	33.9	31.4	33.9
HC.2	Services of rehabilitative care	120	125	132	141	88	111	122	140	146	151	188
	Percentage of THE (%)	0.7	0.7	0.7	0.7	0.4	0.5	0.5	0.5	0.5	0.4	0.5
HC.4	Ancillary services to health care	0.02	0.02	0.02	0.02							
	Percentage of THE (%)	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-
HC.5	Medical goods dispensed to outpatients	826	871	967	1,291	1,106	1,358	1,163	3,683	3,149	2,080	5,690
	Percentage of THE (%)	4.8	4.9	5.2	6.6	5.0	5.6	5.0	13.0	10.9	5.6	14.3
HC.6	Prevention and public health services	6,190	6,358	6,513	6,473	9,253	10,759	9,365	8,683	8,639	12,324	11,348
	Percentage of THE (%)	36.1	35.7	34.8	33.0	41.7	44.5	40.3	30.5	29.8	33.2	28.6
HC.7	Health administration and health insurance	967	993	1,017	992	1,030	1,286	1,566	1,096	1,204	1,514	1,627
	Percentage of THE (%)	5.6	5.6	5.4	5.1	4.6	5.3	6.7	3.9	4.2	4.1	4.1
HCR 1	Capital formation of healthcare provider institutions	3,268	3,352	3,426	3,318	2,209	2,390	2,533	4,820	6,031	9,372	7,396
	Percentage of THE (%)	19.0	18.8	18.3	16.9	9.9	9.9	10.9	17.0	20.8	25.3	18.6
	THE	17,159	17,792	18,695	19,604	22,208	24,174	23,247	28,423	29,006	37,084	39,712

Source: Bangladesh Health Accounts Database

Table 4.5: Non-Public expenditure by function of health services, 1997–2007

ICHA code	Function of health services	Values are in Taka Million										
		1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
HC.1	Services of curative care	6,782	8,061	9,515	10,987	12,860	14,871	17,606	20,656	23,280	28,097	32,542
	Percentage of THE (%)	22.1	23.1	23.9	24.4	25.3	25.9	27.2	28.4	26.8	28.1	27.4
HC.2	Services of rehabilitative care	6	7	8	9	11	13	15	16	16	20	21
	Percentage of THE (%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
HC.4	Ancillary services to health care	1,420	1,746	2,228	2,715	3,026	3,423	3,976	4,593	5,447	6,564	7,689
	Percentage of THE (%)	4.6	5.0	5.6	6.0	6.0	6.0	6.2	6.3	6.3	6.6	6.5
HC.5	Medical goods dispensed to outpatients	20,848	23,106	25,599	27,938	31,067	34,246	37,581	41,516	49,398	56,753	68,547
	Percentage of THE (%)	67.8	66.1	64.4	62.0	61.1	59.6	58.1	57.2	56.9	56.8	57.6
HC.6	Prevention and public health services	1,249	1,561	2,048	2,617	3,443	4,020	4,500	4,980	5,608	5,313	6,728
	Percentage of THE (%)	4.1	4.5	5.2	5.8	6.8	7.0	7.0	6.9	6.5	5.3	5.7
HC.7	Health administration and health insurance	375	393	245	645	338	368	541	474	526	580	693
	Percentage of THE (%)	1.2	1.1	0.6	1.4	0.7	0.6	0.8	0.7	0.6	0.6	0.6
HCR 1	Capital formation of healthcare provider institutions	65	86	113	142	98	554	418	377	2,534	2,582	2,734
	Percentage of THE (%)	0.2	0.2	0.3	0.3	0.2	1.0	0.6	0.5	2.9	2.6	2.3
	THE	30,744	34,960	39,756	45,053	50,843	57,496	64,637	72,612	86,809	99,910	118,955

Source: Bangladesh Health Accounts Database

5. Total Health Expenditure (THE) by Geographical Region

The third round of BNHA estimates introduces a new dimension of analysis, by providing estimates of expenditure by geographical region. Estimates have been produced of expenditures at administrative divisional level. Further disaggregation of all health expenditures is not feasible owing insufficient data being available to develop estimates at the district and sub-district (upazila) level. However, the use of CGA data makes it feasible to track Ministry of Health and Family Welfare (MOHFW) spending down to upazila level.

Assigning a geographical region to all types of healthcare expenditure is not always possible as there are central (mostly administrative) expenditures where the entire country is the beneficiary. For example, public health expenditures made on awareness creation activities targeting the whole population is an expenditure where identifying the geographical distribution is not feasible. Expenditures that cannot be apportioned to specific geographical regions are classified in BNHA as “central”. Table 5.1 provides the geographical distribution of health expenditures, excluding such “central” spending, for Bangladesh since 1997.

The percentage distribution of healthcare spending by geographical region has not changed appreciably between 1997 and 2007, except for Dhaka and Chittagong divisions (see Figure 5.1. Note: Figures in the chart are not comparable to those in Table 5.1 as “central” expenditure as a separate category are included in Figure 5.1). In 2007, health expenditure in Dhaka division was Taka 54.2 billion in 2007 translating to 39.4% of total Bangladeshi spending (excluding “central” expenditures). In 1997, health expenditure in Chittagong division accounted for 26% of the total, a share that had decreased to 19.9% by 2007, largely due to faster increases in private sector health spending as well as investment in the Dhaka division. In Khulna, Sylhet and Barisal divisions the relative shares are much lower, and have changed little.

Figure 5.1: Percentage share of health expenditure by geographical region

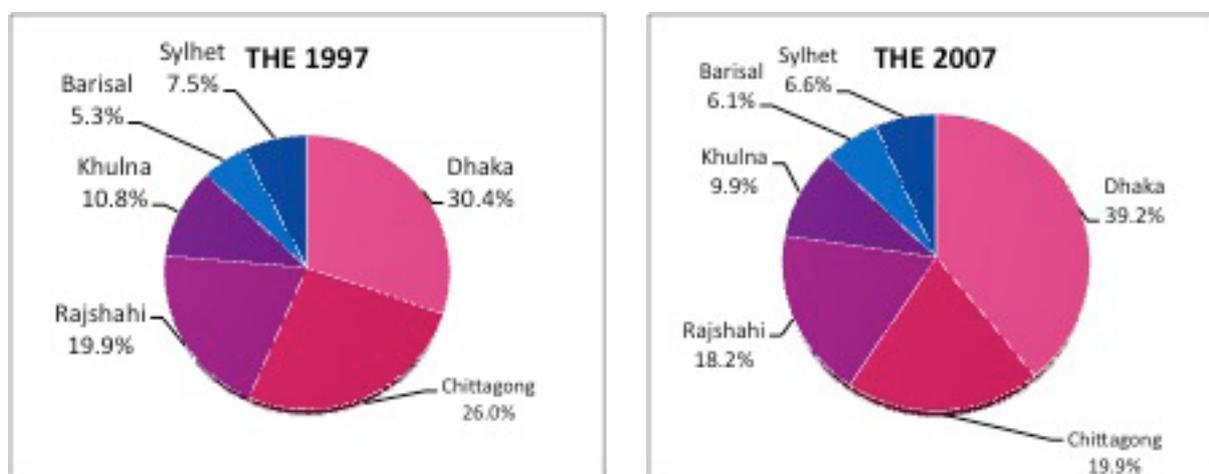


Table 5.1: Regional distribution of expenditure (excluding that cannot be apportioned), 1997– 2007

Division	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
	Values are in Taka Million										
Dhaka	10,638	12,088	13,894	17,461	20,447	23,885	26,926	30,912	39,227	45,661	54,216
Percentage Share (%)	30.4%	30.8%	31.5%	31.3%	33.0%	34.7%	35.5%	36.4%	39.3%	39.8%	39.4%
Chittagong	9,076	10,100	11,272	13,729	14,356	15,223	16,345	17,724	19,715	22,606	27,418
Percentage Share (%)	26.0%	25.7%	25.6%	24.6%	23.2%	22.1%	21.6%	20.9%	19.8%	19.7%	19.9%
Rajshahi	6,955	7,786	8,634	11,204	12,394	13,454	14,720	16,292	18,209	20,862	24,921
Percentage Share (%)	19.9%	19.8%	19.6%	20.1%	20.0%	19.5%	19.4%	19.2%	18.3%	18.2%	18.1%
Khulna	3,776	4,246	4,753	6,118	6,652	7,272	7,921	8,839	9,890	11,170	13,638
Percentage Share (%)	10.8%	10.8%	10.8%	11.0%	10.7%	10.6%	10.5%	10.4%	9.9%	9.7%	9.9%
Barisal	1,860	2,085	2,319	3,220	3,648	4,114	4,589	5,245	6,102	6,933	8,376
Percentage Share (%)	5.3%	5.3%	5.3%	5.8%	5.9%	6.0%	6.1%	6.2%	6.1%	6.0%	6.1%
Sylhet	2,635	2,944	3,234	4,124	4,516	4,897	5,301	5,839	6,579	7,516	9,091
Percentage Share (%)	7.5%	7.5%	7.3%	7.4%	7.3%	7.1%	7.0%	6.9%	6.6%	6.6%	6.6%
Bangladesh	34,941	39,249	44,106	55,855	62,013	68,844	75,802	84,851	99,723	114,748	137,660

Source: Bangladesh Health Accounts Database

6. International Comparisons

The BNHA3 estimates use a new database design that facilitates easy mapping of all expenditures to the international SHA framework and standards. This permits ready comparison of healthcare expenditures in Bangladesh with those in other countries that use the SHA framework for international reporting.

Table 6.1 presents estimates for total health expenditures in Bangladesh defined in accordance with the SHA definition as well as with the NHA3 definition, compared with data from selected other countries. Both estimations are presented as the figures for the other countries are generally based on the SHA definitions. As can be seen, there are some small differences between total health expenditures as defined by the BNHA framework, and total health expenditures as defined by the SHA framework. These are mostly because the BNHA definition of total health expenditure includes expenditures on research and training, which the SHA definition excludes. Health education and research expenditure equals Taka 2.23 billion (\$32.3 million) in 2007 (1.4% of THE).

Table 6.1: Comparison of health expenditures in Bangladesh, 2006 and 2007, with those of selected countries

Country	Year	Per Capita Health Expenditure (\$)	THE as % of GDP	Public Exp as % of THE	Public Exp as % of GDP
Bangladesh (SHA Estimate)	2007	\$16	3.4	27	0.9
Bangladesh	2006	\$14	3.3	27	0.9
India		\$29	3.6	25	0.9
Nepal		\$17	5.1	30	1.6
Pakistan		\$19	2.6	32	0.8
Sri Lanka		\$57	4.2	49	2.1

Sources: (i) Bangladesh National Health Accounts database

(ii) WHO estimates for country NHA data (http://www.who.int/nha/country/nha_ratios_and_per_capita_levels_2002-2006.pdf)

(iii) Federal Bureau of Statistics (2009). National Health Accounts Pakistan 2005-06

(iv) Fernando, T., Rannan-Eliya, R. P. and Jayasundara, J. M. H. (2009) Sri Lanka Health Accounts: National Health Expenditures 1990-2006. Health Expenditure Series No. 1. Colombo, Institute for Health Policy

Note: 2006 estimates presented for all countries are SHA estimates.

Bangladesh's per capita expenditure in 2007 was \$16.0, using the internationally comparable SHA definition, whilst in 2006 it was \$14.0. Amongst the South Asian countries shown, Sri Lanka had the highest per capita expenditure on health in 2006 – \$57, whilst Bangladesh had the lowest per capita expenditure at \$14.0. It was followed by Nepal (\$17) and Pakistan (\$19). Total Health Expenditure (THE) as share of GDP constitutes 3.4% (SHA estimate) for Bangladesh in 2007. In 2006 it was 3.3% for Bangladesh; Pakistan had the lowest share at 2.6%.

As the BNHA classifications are based on the ICHA classifications found in the SHA framework, it is also possible to compare with other countries the distribution of spending in Bangladesh by functions, providers and sources of financing. BNHA defines Total Health Expenditure (THE) as all expenditures for the final use of resident units of healthcare goods and services, gross capital formation in healthcare provider industries, plus education and research expenditures of all healthcare providers during the accounting period. This concept of THE differs from that used in the international System of Health Accounts (SHA) in that it adds in outlays on health-related education and research.

In terms of the pattern of financing, public health expenditure in 2006 as a percentage of THE was highest in Sri Lanka (49%). Bangladesh's and India's public expenditure ratios to THE are similar, accounting for about one quarter of THE (Table 6.1). Public expenditure as a percentage of GDP in Bangladesh in 2006 (0.9%) was comparable to that in India (0.9%) and Pakistan (0.8%), but was significantly lower than in Sri Lanka (2.1%) and Nepal (1.6%)

7. Revisions to BNHA Estimates

NHA3 provides revised estimates for the period 1997 to 2002, leading to differences when compared to the NHA2 estimates (Data International, 2003). Three major factors contribute to the revisions:

- (i) More comprehensive, audited and computerized data on actual government outlays became available under NHA3, in the form of the electronic accounts data of the CGA. NHA3 used the CGA database for estimating government expenditures for all years during the 1997–2007 period.
- (iii) In NHA2 and NHA1, external donor funding spent through the government was classified as donor spending, but in NHA3 these were classified to government in terms of the financing agent classification (more detailed discussion appears in Section 3.1 of this report).
- (iii) The 2009 OECD private expenditure estimate guidelines (Rannan-Eliya, 2009) were used to develop estimates of private expenditures. A fuller range of multiple data sources allowed improvements and adjustments in the estimation methods. In addition, Non Profit Institution Serving Household's spending has been sub-categorized to differentiate spending by Non Profit Institution Serving Households from their own resources, government and donors.

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Annex I: Selected Cross-Classification Statistical Tables

Table A1: Percentage distribution of Total Health Expenditure by ICHA provider and year, 1997-2007

ICHA Code	Provider	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
HP.1	Hospitals	17.6%	17.7%	18.8%	21.6%	20.1%	21.3%	23.1%	25.0%	26.5%	28.9%	27.1%
HP.1.1	General hospitals	16.3%	16.5%	17.7%	20.4%	19.3%	20.3%	22.0%	23.9%	25.1%	27.3%	26.1%
HP.1.2	Mental health and substance abuse hospitals	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
HP.1.3	Specialty (other than mental health and substance abuse hospitals)	1.2%	1.1%	1.1%	1.1%	0.8%	0.9%	1.1%	1.1%	1.3%	1.6%	0.9%
HP.3	Providers of ambulatory health care	24.4%	24.6%	24.9%	24.1%	29.5%	30.7%	27.9%	27.1%	23.7%	20.9%	22.1%
HP.3.1	Offices of other health practitioners	6.2%	6.4%	6.6%	6.7%	6.5%	6.3%	6.5%	6.3%	6.2%	6.0%	6.0%
HP.3.2	Offices of dentists	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
HP.3.3	Offices of other health practitioners	1.9%	1.8%	1.8%	1.8%	1.6%	1.5%	1.5%	1.5%	1.4%	1.3%	1.3%
HP.3.4.1	Family planning centers	7.2%	7.0%	6.5%	6.1%	11.3%	12.5%	8.6%	9.0%	6.5%	6.0%	7.2%
HP.3.4.9	Outpatient care centres	5.8%	5.7%	6.1%	5.3%	5.9%	6.1%	6.7%	4.6%	4.1%	2.4%	2.7%
HP.3.5	Medical and diagnostic laboratories	3.0%	3.3%	3.7%	3.9%	3.9%	3.9%	4.1%	4.0%	4.1%	4.0%	4.1%
HP.3.6	Providers of home health care services	0.3%	0.3%	0.2%	0.1%	0.2%	0.2%	0.3%	1.5%	1.3%	1.1%	0.8%
HP.4	Retail sale and other providers of medical goods	44.3%	44.5%	44.2%	44.2%	42.9%	42.3%	43.3%	41.5%	43.0%	41.8%	43.6%
HP.4.1	Dispensing chemists	43.1%	43.4%	43.0%	43.0%	41.5%	40.8%	41.6%	39.7%	41.3%	40.0%	41.7%
HP.4.2	Retail sale and other suppliers of optical glasses and other vision products	1.2%	1.1%	1.1%	1.1%	1.3%	1.4%	1.6%	1.6%	1.6%	1.6%	1.8%
HP.4.3	Retail sale and other suppliers of hearing aids	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%
HP.4.4	Retail sale and other suppliers of medical appliances (other than optical goods and hearing aids)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HP.5	Provision and administration of public health programs	9.9%	9.4%	8.4%	7.8%	5.1%	3.4%	3.1%	3.0%	3.4%	3.7%	2.7%
HP.5	Provision and administration of public health programs	9.9%	9.4%	8.4%	7.8%	5.1%	3.4%	3.1%	3.0%	3.4%	3.7%	2.7%
HP.6	General health administration and insurance	2.2%	2.1%	2.1%	0.7%	1.1%	0.9%	1.1%	1.7%	2.1%	1.5%	1.2%
HP.6.1	Government administration of health	2.2%	2.1%	2.1%	0.7%	1.0%	0.8%	1.0%	1.7%	2.0%	1.4%	1.1%
HP.6.9	Other (private) insurance	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
HP.7	Other industries (rest of the economy)	1.7%	1.6%	1.5%	1.6%	1.3%	1.5%	1.6%	1.6%	1.3%	3.1%	3.5%
HP.7.1	Establishments as providers of occupational health care services	1.3%	1.3%	1.2%	1.1%	1.1%	1.0%	1.0%	0.9%	0.9%	0.8%	0.8%
HP.7.9	All other industries as secondary producers of health care	0.4%	0.3%	0.3%	0.5%	0.2%	0.4%	0.5%	0.6%	0.5%	2.3%	2.7%
HP.9	Rest of the world	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HP.9	Rest of the World	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	THE as per SHA definition	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2: Percentage distribution of Total Health Expenditure by ICHA function and year, 1997-2007

ICHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
HC.1	Services of curative care	26.2%	26.8%	27.6%	28.4%	29.3%	28.3%	29.7%	30.3%	28.6%	29.0%	29.0%
HC.1.1	Inpatient curative care	10.6%	10.8%	11.3%	12.1%	12.2%	12.4%	13.4%	14.4%	13.7%	14.1%	14.4%
HC.1.3.1	Basic Medical and Diagnostic Services	6.8%	6.9%	6.6%	6.5%	6.5%	6.5%	6.2%	5.9%	5.3%	5.6%	5.3%
HC.1.3.2	Outpatient Dental Care	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
HC.1.3.9	All other specialized health care	8.7%	9.0%	9.6%	9.7%	10.3%	9.2%	9.9%	9.8%	9.4%	9.1%	9.1%
HC.2	Services of rehabilitative care	0.3%	0.3%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
HC.2.1	Services of rehabilitative care	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
HC.2.3	Day cases of rehabilitative care	0.2%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
HC.4	Ancillary services to health care	3.0%	3.3%	3.8%	4.2%	4.1%	4.2%	4.5%	4.5%	4.7%	4.8%	4.8%
HC.4.1	Clinical laboratory	0.0%	0.0%	0.2%	0.3%	0.3%	0.3%	0.4%	0.5%	0.6%	0.8%	0.8%
HC.4.2	Diagnostic imaging	3.0%	3.3%	3.7%	3.9%	3.9%	3.9%	4.1%	4.0%	4.1%	4.0%	4.1%
HC.5	Medical goods dispensed to outpatients	45.2%	45.5%	45.4%	45.2%	44.0%	43.6%	44.1%	44.7%	45.4%	42.9%	46.8%
HC.5.1.1	Prescribed medicines	44.1%	44.3%	44.3%	44.1%	42.7%	42.1%	42.4%	43.0%	43.6%	41.2%	44.9%
HC.5.2.1	Glasses and other vision products	1.2%	1.1%	1.1%	1.1%	1.3%	1.4%	1.6%	1.6%	1.6%	1.6%	1.8%
HC.5.2.2	Orthopaedic appliances and other prosthetics	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HC.5.2.3	Hearing aids	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%
HC.6	Prevention and public health services	15.5%	15.0%	14.6%	14.1%	17.4%	18.1%	15.8%	13.5%	12.3%	12.9%	11.4%
HC.6.1	Maternal and child health; family planning and counselling	13.7%	13.1%	13.0%	12.6%	15.3%	16.0%	13.4%	11.5%	9.8%	10.4%	9.4%
HC.6.2	School health services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HC.6.3	Prevention of communicable diseases	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.4%	0.2%	0.3%	0.6%	0.4%
HC.6.3.2	Other prevention of communicable diseases	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.4%	0.5%	0.0%
HC.6.4	Prevention of non-communicable diseases	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
HC.6.5	Occupational health care	0.1%	0.1%	0.1%	0.1%	0.6%	0.5%	0.3%	0.2%	0.0%	0.1%	0.0%
HC.6.9	All other miscellaneous public health services	1.3%	1.5%	1.2%	1.1%	1.3%	1.3%	1.5%	1.6%	1.7%	1.3%	1.4%
HC.7	Health administration and health insurance	2.8%	2.6%	2.2%	2.5%	1.9%	2.0%	2.4%	1.6%	1.5%	1.5%	1.5%
HC.7.1.1	General gov. admin. of health (except social security)	2.8%	2.6%	2.1%	2.5%	1.8%	1.9%	2.3%	1.5%	1.4%	1.5%	1.4%
HC.7.2.2	Health admin. and health insurance: social insurance	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
HCR 1	Capital formation of healthcare provider institutions	7.0%	6.5%	6.1%	5.4%	3.2%	3.6%	3.4%	5.1%	7.4%	8.7%	6.4%
	THE as per SHA definition	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3: Percentage distribution of Total Health Expenditure by ICHA financing agent and year, 1997-2007

ICHA Code	Financing Agent	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
HF.1	General government	35.8%	33.7%	32.0%	30.3%	30.4%	29.6%	26.5%	28.1%	25.0%	27.1%	25.0%
HF.1.1.1	Central government	35.4%	33.3%	31.6%	30.0%	30.1%	29.3%	26.1%	27.8%	24.7%	26.8%	24.8%
HF.1.1.3	Local / municipal government	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
HF.2	Private sector	59.3%	60.8%	61.6%	62.5%	61.7%	62.0%	64.3%	62.6%	66.4%	65.1%	67.0%
HF.2.3	Private household's out-of-pocket expenditures	57.0%	58.3%	59.4%	59.5%	59.2%	59.6%	61.7%	60.2%	64.0%	62.8%	64.8%
HF.2.4	Non-profit institutions serving households	1.1%	1.3%	1.5%	1.6%	1.7%	1.5%	1.6%	1.6%	1.5%	1.4%	1.3%
HF.2.5	Corporations (other than health insurance)	1.2%	1.1%	0.8%	1.4%	0.8%	0.8%	1.0%	0.8%	0.8%	0.8%	0.8%
HF.3	Rest of the World	4.8%	5.4%	6.3%	7.1%	7.7%	8.3%	9.1%	9.1%	8.4%	7.7%	7.8%
HF.3	Rest of the World	4.8%	5.4%	6.3%	7.1%	7.7%	8.3%	9.1%	9.1%	8.4%	7.7%	7.8%
	THE as per SHA definition	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A4: Cross classification of Total Health Expenditure by ICHA function and provider, 2007 (Million Taka)

ICHA Code	General hospitals	Mental health and substance abuse hospitals	Specialty (other than mental health and substance abuse hospitals)	Offices of other health practitioners	Offices of dentists	Offices of other health practitioners	Family planning centers	Outpatient care centers	Medical and diagnostic laboratories	Providers of home health care services
	HP.1.1	HP.1.2	HP.1.3	HP.3.1	HP.3.2	HP.3.3	HP.3.4.1	HP.3.4.9	HP.3.5	HP.3.6
HC.1	30,666	-	896	9,416	311	1,987	-	1,037	-	511
HC.1.1	21,816	-	806	-	-	-	-	-	-	-
HC.1.3.1	5,419	-	64	910	-	179	-	333	-	511
HC.1.3.2	-	-	25	-	311	-	-	-	-	-
HC.1.3.9	3,431	-	-	8,506	-	1,808	-	705	-	-
HC.2	17	77	111	-	-	-	-	2	-	3
HC.2.1	14	77	63	-	-	-	-	-	-	-
HC.2.3	3	-	49	-	-	-	-	2	-	3
HC.4	1,260	-	-	-	-	-	-	-	6,429	-
HC.4.1	1,260	-	-	-	-	-	-	-	-	-
HC.4.2	-	-	-	-	-	-	-	-	6,429	-
HC.5	1,259	3	65	15	-	-	3,954	-	-	3
HC.5.1.1	1,259	3	65	15	-	-	3,954	-	-	3
HC.5.2.1	-	-	-	-	-	-	-	-	-	-
HC.5.2.2	-	-	0	-	-	-	-	-	-	-
HC.5.2.3	-	-	-	-	-	-	-	-	-	-
HC.6	3,731	-	4	30	-	-	7,191	3,188	-	700
HC.6.1	3,460	-	4	-	-	-	7,191	3,188	-	700
HC.6.2	-	-	-	17	-	-	-	-	-	-
HC.6.3	208	-	-	14	-	-	-	-	-	-
HC.6.3.2	-	-	-	-	-	-	-	-	-	-
HC.6.4	-	-	-	-	-	-	-	-	-	-
HC.6.5	21	-	-	-	-	-	-	-	-	-
HC.6.9	42	-	-	-	-	-	-	-	-	-
HC.7	179	-	-	-	-	-	172	-	-	-
HC.7.1.1	179	-	-	-	-	-	172	-	-	-
HC.7.2.2	-	-	-	-	-	-	-	-	-	-
HCR 1	4,278	0	374	1	-	-	63	0	-	1
Total	42,149	80	1,450	9,461	311	1,987	10,342	706	6,429	7,585

Table A4: Cross Classification of Total Health Expenditure by ICHA function and provider, 2007 (Million Taka) (Contd.)

ICHA Code	Dispersing chemists	Retail sale and other suppliers of optical glasses and other vision products	Retail sale and other suppliers of hearing aids	Retail sale and other suppliers of medical appliances (other than optical goods and hearing aids)	Provision and administration of public health programs	Government administration of health	Other (private) insurance	General government administration of health (except social security)	All other industries as secondary producers of health care	Total
	HP.4.1	HP.4.2	HP.4.3	HP.4.4	HP.5	HP.6.1	HP.6.9	HP.7.1	HP.7.9	
HC.1	0	-	-	-	-	-	-	1,181	-	46,005
HC.1.1	-	-	-	-	-	-	-	150	-	22,772
HC.1.3.1	0	-	-	-	-	-	-	1,031	-	8,446
HC.1.3.2	-	-	-	-	-	-	-	-	-	336
HC.1.3.9	-	-	-	-	-	-	-	-	-	14,450
HC.2	-	-	-	-	-	-	-	-	-	209
HC.2.1	-	-	-	-	-	-	-	-	-	153
HC.2.3	-	-	-	-	-	-	-	-	-	56
HC.4	(0)	-	-	-	-	-	-	-	-	7,689
HC.4.1	(0)	-	-	-	-	-	-	-	-	1,260
HC.4.2	-	-	-	-	-	-	-	-	-	6,429
HC.5	65,515	2,804	218	10	65	108	-	-	218	74,237
HC.5.1.1	65,515	-	-	-	65	108	-	-	218	71,205
HC.5.2.1	-	2,804	-	-	-	-	-	-	-	2,804
HC.5.2.2	-	-	-	10	-	-	-	-	-	10
HC.5.2.3	-	-	218	-	-	-	-	-	-	218
HC.6	-	-	-	-	3,136	3	-	93	-	18,076
HC.6.1	-	-	-	-	385	-	-	21	-	14,948
HC.6.2	-	-	-	-	-	-	-	-	-	17
HC.6.3	-	-	-	-	398	-	-	36	-	655
HC.6.3.2	-	-	-	-	3	-	-	-	-	3
HC.6.4	-	-	-	-	131	-	-	-	-	131
HC.6.5	-	-	-	-	16	-	-	37	-	75
HC.6.9	-	-	-	-	2,201	3	-	-	-	2,246
HC.7	600	-	-	-	827	449	93	-	-	2,320
HC.7.1.1	600	-	-	-	827	449	-	-	-	2,227
HC.7.2.2	-	-	-	-	-	-	93	-	-	93
HCR 1	-	-	-	-	222	1,184	-	-	-	4,007
Total	66,115	2,804	218	10	4,250	1,744	93	1,274	4,225	158,667

Table A5: Cross classification of Total Health Expenditure by ICHA provider and financing agent, 2007

ICHA Code	Central government	Local / municipal government	Private household's out-of-pocket expenditures	Non-profit institutions serving households	Corporations (other than health insurance)	Rest of the World
HP.1	19,024	409	16,393	857	221	6,016
HP.1.1	17,494	409	16,393	857	221	6,016
HP.1.2	80	-	-	-	-	80
HP.1.3	1,450	-	-	-	-	1,450
HP.3	11,713	-	17,926	867	-	4,508
HP.3.1	262	-	9,199	-	-	9,461
HP.3.2	-	-	311	-	-	311
HP.3.3	-	-	1,987	-	-	1,987
HP.3.4.1	10,040	-	-	209	-	1,131
HP.3.4.9	706	-	-	344	-	3,176
HP.3.5	-	-	6,429	-	-	6,429
HP.3.6	705	-	-	314	-	200
HP.4	-	-	68,547	0	600	69,147
HP.4.1	-	-	65,515	0	600	66,115
HP.4.2	-	-	2,804	-	-	2,804
HP.4.3	-	-	218	-	-	218
HP.4.4	-	-	10	-	-	10
HP.5	2,048	-	-	366	-	1,835
HP.5	2,048	-	-	366	-	1,835
HP.6	1,744	-	-	-	93	1,837
HP.6.1	1,744	-	-	-	-	1,744
HP.6.9	-	-	-	-	93	93
HP.7	4,773	-	-	-	725	5,499
HP.7.1	549	-	-	-	725	1,274
HP.7.9	4,225	-	-	-	-	4,225
Total	39,303	409	102,866	2,091	1,639	12,359
						158,667

Table A6: Cross classification of Total Health Expenditure by ICHA function and financing agent, 2007

ICHA Code		Central government	Local / municipal government	Private household's out-of-pocket expenditures	Non-profit institutions serving households	Corporations (other than health insurance)	Rest of the World
HC.1	Services of curative care	13,274	189	23,895	1,234	946	6,466
HC.1.1	Inpatient curative care	8,330	116	11,374	339	221	2,392
HC.1.3.1	Basic Medical and Diagnostic Services	4,079	73	2,031	469	725	1,068
HC.1.3.2	Outpatient Dental Care	25	-	311	-	-	336
HC.1.3.9	All other specialized health care	839	-	10,180	426	-	3,006
HC.2	Services of rehabilitative care	188	-	-	4	-	17
HC.2.1	Services of rehabilitative care	139	-	-	2	-	12
HC.2.3	Day cases of rehabilitative care	49	-	-	2	-	5
HC.4	Ancillary services to health care	-	-	7,689	-	-	7,689
HC.4.1	Clinical laboratory	-	-	1,260	-	-	1,260
HC.4.2	Diagnostic imaging	-	-	6,429	-	-	6,429
HC.5	Medical goods dispensed to outpatients	5,690	-	68,547	-	-	74,237
HC.5.1.1	Prescribed medicines	5,690	-	65,515	-	-	71,205
HC.5.2.1	Glasses and other vision products	-	-	2,804	-	-	2,804
HC.5.2.2	Orthopaedic appliances and other prosthetics	0	-	10	-	-	10
HC.5.2.3	Hearing aids	-	-	218	-	-	218
HC.6	Prevention and public health services	11,127	220	-	853	-	5,875
HC.6.1	Maternal and child health; family planning and counselling	10,415	7	-	487	-	4,040
HC.6.2	School health services	17	-	-	-	-	17
HC.6.3	Prevention of communicable diseases	482	173	-	-	-	655
HC.6.3.2	Other prevention of communicable diseases	3	-	-	-	-	3
HC.6.4	Prevention of non-communicable diseases	131	-	-	-	-	131
HC.6.5	Occupational health care	53	21	-	-	-	75
HC.6.9	All other miscellaneous public health services	25	19	-	366	-	1,835
HC.7	Health administration and health insurance	1,627	-	-	-	693	2,320
HC.7.1.1	General government admin. of health (except social security)	1,627	-	-	-	600	2,227
HC.7.2.2	Health administration and health insurance: social insurance	-	-	-	-	93	93
HCR 1	Capital formation of healthcare provider institutions	7,396	-	2,734	-	-	10,130
Total		39,303	409	102,866	2,091	1,639	12,359
							158,667

Annex II: An Overview of BNHA Framework

The OECD SHA includes a three-dimensional classification system (ICHA), which has three axes: financing agents (ICHA-HF), functions (ICHA-HC) and service providers (ICHA-HP). To develop a BNHA framework that is compatible to the OECD SHA classification, a mapping exercise was warranted. Each form of health expenditure (whether by source, provider or function) was linked to a SHA-coded activity with a unique Bangladesh code.

What constitutes health expenditure, institutional entities, and types of disaggregation formed the basis for deriving the Bangladesh National Health Accounts (BNHA) framework. In the BNHA, expenditures are measured and organized on the basis of the entities financing the expenditures, and those entities providing or using the health services funded by these entities. Thus, expenditures are classified according to certain key dimensions of analysis:

- a. Financing agent
- b. Providers of healthcare
- c. Functions of healthcare and other health-related functions
- d. Geographical division

The classification of entities within Bangladesh's healthcare system is critical for estimating and structuring the country's NHA. Two sets of entities must be defined: financing agents and health providers. Entities are defined as economic agents, which are capable of owning assets, incurring liabilities, and engaging in economic activities or transactions with other entities. They can consist of individuals, groups of individuals, institutions, enterprises, government agencies, non-governmental organizations (Non Profit Institution Serving Households), or other non-profit institutions.

Not all categories of classification are available in Bangladesh at this time but they have been retained to ensure the BNHA is flexible and able to accommodate any future changes to the healthcare system. The tracking of these subcategories is highly dependent on data availability at the relevant disaggregated levels. The categories chosen are also designed to ensure that the BNHA classification is comparable to the OECD SHA.

a. Financing Agent

Healthcare financing can primarily be recorded from two different perspectives. The first perspective, commonly used in NHA, aims at a breakdown of expenditure on health into the complex range of third-party-payment arrangements plus the direct payments by households or other direct funders of health care, such as government-provided healthcare. This is equivalent to financing agents.

The second perspective focuses on the ultimate burden of financing borne by sources of funding. In this kind of analysis, the sources of financing of the intermediary sources of funding (social security funds; private social and other private insurance) are traced back to their origins. Additional transfers such as inter-governmental transfers, tax deductions; subsidies to providers; and financing by the rest of the world are included to complete the picture.

Tracking expenditure by sources of funding is difficult for government as well as non-government entities. The Government of Bangladesh (GOB) does not track the source of funding from external partners once it enters the existing Controller General of Accounts (CGA) financial tracking system. Non Profit Institution Serving Households in many instances cannot identify the source of funding, as they receive money from financing intermediaries (e.g. another large local of international Non Profit Institution Serving Households or GOB). Accordingly, BNHA is limited to expenditure analyses by the financing agent only, and not by funding source for these two entities.

In line with OECD SHA practice, financing sources are grouped into two mutually exclusive institutional sectors: (i) Public and (ii) Private. This broad grouping of sectors corresponds both to general national income accounting practice, as well as NHA practice in most countries.

Table A1: BNHA Classification of Healthcare Financing with ICHA's Comparison

BNHA Code	BNHA-Financing Agent	ICHA Code	ICHA-Financing Agent
BF1	General Government	HF1	General Government
BF1.1	General Government Excluding Social Security Funds	HF1.1	General Government Excluding Social Security Funds
BF1.1.1	Ministry of Health & Family Welfare	HF1.1.1	Central Government
BF1.1.1.1	Revenue Budget	HF1.1.1	Central Government
BF1.1.1.2	Development Budget (ADP)	HF1.1.1	Central Government
BF1.1.2	Ministry of Defense	HF1.1.1	Central Government
BF1.1.3	Ministry of Home Affairs	HF1.1.1	Central Government
BF1.1.4	Ministry of Education	HF1.1.1	Central Government
BF1.1.5	Railway Division	HF1.1.1	Central Government
BF1.1.6	All Other Ministries And Divisions	HF1.1.1	Central Government
BF1.1.7	Local Government	HF1.1.3	Local / Municipal Government
BF1.2	Social Security Funds	HF1.2	Social Security Funds
BF2	Private Sector	HF2	Private Sector
BF2.1	Private Social Insurance	HF2.1	Private Social Insurance
BF2.2	Private Insurance (Other Than Social Insurance)	HF2.2	Private Insurance (Other Than Social Insurance)
BF2.3	Private Community Insurance	HF2.2	Private Insurance (Other Than Social Insurance)
BF2.4	Households	HF2.3	Household's Out-of-Pocket Expenditures
BF2.5	Non-Profit Institution Serving Household/ NPISH	HF2.4	Non-Profit Institutions Serving Households
BF2.6	Corporations, Autonomous Bodies and Private Companies (other than health insurance)	HF2.5	Corporations (Other Than Health Insurance)
BF3	Rest of the World	HF3	Rest of the world

b. Providers

Health providers are defined as institutional entities that produce and provide healthcare goods and services, which benefit individuals or the population groups. There are a wide range of healthcare providers in Bangladesh and their proper identification and classification is important for developing NHA. The three broad categories of providers are: (a) public providers, (b) private providers, and (c) Non-Profit Institutions Serving Households (NPISH) popularly known as Non-Government Organization (NGO) providers.

Table A2: BNHA classification of provider of healthcare with ICHA's comparison

BNHA Code	BNHA-Providers	ICHA Code	ICHA-Provider
BP1	General Administration of Health	HP6	General Administration of Health
BP1.1	Government Administration of Health	HP6.1	Government Administration of Health
BP1.1.1	Ministry of Health and Family Welfare	HP6.1	Government Administration of Health
BP1.1.1.1	MOHFW Secretariat	HP6.1	Government Administration of Health
BP1.1.1.2	MOHFW's Other Administrative Services	HP6.1	Government Administration of Health

BNHA Code	BNHA-Providers	ICHA Code	ICHA-Provider
BP1.1.2	Non-MOHFW's Government Health Administration	HP6.1	Government Administration of Health
BP1.2	All Other Non-Government Administration of Health	HP6.9	All Other Administration of Health
BP2	Public Health Programmes	HP5	Provision And Administration of Public Health Programmes
BP2.1	GOB MOHFW Public Health Programmes	HP5	Provision And Administration of Public Health Programmes
BP2.2	GOB Non-MOHFW Public Health Programmes	HP5	Provision And Administration of Public Health Programmes
BP2.3	Private Public Health Programmes	HP5	Provision And Administration of Public Health Programmes
BP3	Hospitals	HP1	Hospitals
BP3.1	Medical University Hospital and Post Graduate Institutes	HP1.1	General Hospitals
BP3.2	Medical College Hospitals	HP1.1	General Hospitals
BP3.3	District/General Hospitals	HP1.1	General Hospitals
BP3.3.1	MOHFW District/General Hospitals	HP1.1	General Hospitals
BP3.3.2	Other Ministry Hospitals	HP1.1	General Hospitals
BP3.3.3	Private/NPISH Hospitals	HP1.1	General Hospitals
BP3.4	Health Facilities At Upazila/Thana And Below	HP1.1	General Hospitals
BP3.5	Specialized Hospitals	HP1.3	Specialty (Other Than Mental Health And Substance Abuse Hospitals)
BP3.6	Mental Health and Substance Abuse Hospitals	HP1.2	Mental Health and Substance Abuse Hospitals
BP3.6.1	Government Mental Hospitals	HP1.2	Mental Health and Substance Abuse Hospitals
BP3.6.2	NPISH/Private Mental Health and Substance Abuse Hospitals	HP1.2	Mental Health and Substance Abuse Hospital
BP4	Nursing And Residential Care Facilities	HP2	Nursing And Residential Care Facilities
BP4.1	Nursing Care Facilities	HP2.1	Nursing Care Facilities
BP4.2	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP2.2	Residential Mental Retardation, Mental Health and Substance Abuse Facilities
BP4.9	All Other Residential Care Facilities	HP2.9	All Other Residential Care Facilities
BP5	Providers Of Ambulatory Health Care	HP3	Providers Of Ambulatory Health Care
BP5.1	General Physicians	HP3.1	Office of Physicians
BP5.2	Dentist	HP3.2	Office of Dentist
BP5.3	Modern Practitioners Except General Physicians and Dentists	HP3.3	Office of Other Health Practitioners
BP5.4	Less than Fully Qualified Modern Practitioners	HP3.3	Office of Other Health Practitioners
BP5.5	Unconventional/Traditional Practitioners	HP3.3	Office of Other Health Practitioners
BP5.5.1	Homeopathic	HP3.3	Office of Other Health Practitioners
BP5.5.2	Ayurvedic/Unani	HP3.3	Office of Other Health Practitioners
BP5.5.9	Other unconventional providers (except Homeopathic, Ayurvedic and Unani)	HP3.3	Office of Other Health Practitioners

BNHA Code	BNHA-Providers	ICHA Code	ICHA-Provider
BP5.6	Outpatient Care Facilities	HP3.4	Outpatient Care Centres
BP5.6.1	Family Planning Centres	HP3.4.1	Family Planning Centres
BP5.6.2	Out-Patient Mental Health And Substance Abuse Centres	HP3.4.2	Out-Patient Mental Health And Substance Abuse Centres
BP5.6.3	Free-Standing Ambulatory Surgery Centres	HP3.4.3	Free-Standing Ambulatory Surgery Centres
BP5.6.4	Dialysis Care Centres	HP3.4.4	Dialysis Care Centres
BP5.6.9	All Other Out-Patient Community And Other Integrated Care Centres	HP3.4.9	All Other Out-Patient Community And Other Integrated Care Centres
BP5.7	Medical And Diagnostic Laboratories	HP3.5	Medical and Diagnostic Laboratories
BP5.8	Providers of Home Health Care Services	HP3.6	Providers of Home Health Care Services
BP5.9	Other Providers of Ambulatory Health Care	HP3.9	Other Providers of Ambulatory Health Care
BP5.9.1	Ambulance Services	HP3.9.1	Ambulance Services
BP5.9.2	Blood and Organ Banks	HP3.9.2	Other Providers of Ambulatory Health Care
BP5.9.9	Providers of All Other Ambulatory Health Care Services	HP3.9.9	Providers of All Other Ambulatory Health Care Services
BP6	Social Security Funds And Insurance	HP6	General Health Administration And Insurance
BP6.1	Social Security Funds	HP6.2	Social Security Funds
BP6.2	Other Social Insurance	HP6.3	Other Social Insurance
BP6.3	Other (Private) Insurance	HP6.4	Other (Private) Insurance
BP7	Drug And Medical Goods Retail Outlets	HP4	Retail Sale And Other Providers of Medical Goods
BP7.1	Pharmacies	HP4.1	Dispensing Chemists = Pharmacies
BP7.2	Glasses And Vision Product Retail Outlets	HP4.2	Retail Sale And Other Suppliers of Optical Glasses And Other Vision Products
BP7.3	Hearing Goods Retail Outlets	HP4.3	Retail Sale and Other Suppliers of Hearing Aids
BP7.4	Orthopedic Appliances Retail Outlets	HP4.4	Retail Sale and Other Suppliers of Medical Appliances (Other Than Optical Goods And Hearing Aids)
BP8	Other Industries (Rest of the Economy)	HP7	Other Industries (Rest of The Economy)
BP8.1	Establishments as Providers of Occupational Health Care Services	HP7.1	Establishments as Providers of Occupational Healthcare Services
BP8.2	Enterprises Providing Health Care as Secondary Function	HP7.1	Establishments as Providers of Occupational Health Care Services
BP8.3	Private Households as Providers Of Home Care	HP7.2	Private Households as Providers of Home Care
BP8.9	All Other Industries as Secondary Producers of Health Care	HP7.9	All Other Industries as Secondary Producers of Health Care
BP9	Rest of the World	HP9	Rest of the World

c. Functions

The Bangladesh NHA shows Total Health Expenditure (THE), and how this is distributed by financing and provider entities. In addition, the accounts provide matrices that show the use of expenditures by functions or services.

This classification system has been developed following consultation with relevant resource persons and agencies. Consistent with the OECD SHA approach, all health expenditures are categorized into two types of function:

1. Core functions of medical care

2. Health-related functions

The BNHA makes a distinction between inpatient and outpatient care and also undertakes separate recognition of rehabilitative care, long-term nursing care, ancillary services and medical goods dispensed to outpatients, in line with the OECD SHA.

Table A3: BNHA Classification of Function of Healthcare with ICHA's Comparison

BNHA-BC	BNHA -Function	ICHA-HC	ICHA -Function
BC.1	Services Of Curative Care	HC.1	Services Of Curative Care
BC.1.1	Inpatient Curative Care	HC.1.1	Inpatient Curative Care
BC.1.2	Day Cases of Curative Care	HC.1.2	Day Cases of Curative Care
BC.1.3	Outpatient Curative Care	HC.1.3	Outpatient Curative Care
BC.1.3.1	Basic Medical and Diagnostic Services	HC.1.3.1	Basic Medical and Diagnostic Services
BC.1.3.2	Outpatient Dental Care	HC.1.3.2	Outpatient Dental Care
BC.1.3.3	All Other Specialized Health Care	HC.1.3.3	All Other Specialized Health Care
BC.1.3.9	All Other Outpatient Curative Care	HC.1.3.9	All Other Outpatient Curative Care
BC.1.4	Services Of Curative Home Care	HC.1.4	Services Of Curative Home Care
BC.2	Services Of Rehabilitative Care	HC.2	Services Of Rehabilitative Care
BC.2.1	Inpatient Rehabilitative Care	HC.2.1	Inpatient Rehabilitative Care
BC.2.2	Day Cases of Rehabilitative Care	HC.2.2	Day Cases of Rehabilitative Care
BC.2.3	Outpatient Rehabilitative Care	HC.2.3	Outpatient Rehabilitative Care
BC.2.4	Services of Rehabilitative Home Care	HC.2.4	Services of Rehabilitative Home Care
BC.3	Services Of Long-Term Nursing Care	HC.3	Services Of Long-Term Nursing Care
BC.3.1	Inpatient Long-Term Nursing Care	HC.3.1	Inpatient Long-Term Nursing Care
BC.3.2	Day Cases of Long-Term Nursing Care	HC.3.2	Day Cases of Long-Term Nursing Care
BC.3.3	Long-Term Nursing Care: Home Care	HC.3.3	Long-Term Nursing Care: Home Care
BC.4	Ancillary Services To Healthcare	HC.4	Ancillary Services To Health Care
BC.4.1	Laboratory Services	HC.4.1	Clinical Laboratory
BC.4.2	Diagnostic Imaging	HC.4.2	Diagnostic Imaging
BC.4.3	Patient Transport & Emergency Rescue	HC.4.3	Patient Transport & Emergency Rescue
BC.4.9	All Other Miscellaneous Ancillary Services	HC.4.9	All Other Miscellaneous Ancillary Services
BC.5	Medicine And Other Medical Goods	HC.5	Medical Goods Dispensed To Outpatients
BC.5.1	Pharmaceuticals and Other Medical Non-Durables	HC.5.1	Pharmaceuticals and Other Medical Non-Durables
BC.5.1.1	Prescribed Medicines	HC.5.1.1	Prescribed Medicines
BC.5.1.2	Over-The-Counter Medicines	HC.5.1.2	Over-The-Counter Medicines
BC.5.1.3	Other Medical Non-Durables	HC.5.1.3	Other Medical Non-Durables
BC.5.2	Other Medical Goods Outlets	HC.5.2	Therapeutic Appliances And Other Medical Durables
BC.5.2.1	Glasses And Other Vision Products	HC.5.2.1	Glasses And Other Vision Products
BC.5.2.2	Orthopaedic Appliances And Other Prosthetics	HC.5.2.2	Orthopaedic Appliances And Other Prosthetics
BC.5.2.3	Hearing Aids	HC.5.2.3	Hearing Aids

BNHA-BC	BNHA -Function	ICHA-HC	ICHA –Function
BC.5.2.4	Medico-Technical Devices, Including Wheelchairs	HC.5.2.4	Medico-Technical Devices, Including Wheelchairs
BC.5.2.9	All Other Miscellaneous Medical Durables	HC.5.2.9	All Other Miscellaneous Medical Durables
BC.6	Collective Healthcare	HC.6	Prevention And Public Health Services
BC.6.1	Maternal and Child Health; Family Planning and Counseling	HC.6.1	Maternal And Child Health; Family Planning and Counseling
BC.6.1.1	Maternal and Child Health	HC.6.1	Maternal And Child Health; Family Planning and Counseling
BC.6.1.2	Family Planning And Counseling	HC.6.1	Maternal And Child Health; Family Planning And Counseling
BC.6.2	School Health Services	HC.6.2	School Health Services
BC.6.3	Prevention of Communicable Disease	HC.6.3	Prevention of Communicable Diseases
BC.6.3.1	Expanded Programme Of Immunization (EPI)	HC.6.3.1	Expanded Programme of Immunization (EPI)
BC.6.3.2	Prevention of HIV/AIDS	HC.6.3.2	Other Prevention of Communicable Diseases
BC.6.3.9	Other Prevention Of Communicable Diseases	HC.6.3.2	Other Prevention of Communicable Diseases
BC.6.4	Prevention of Non-Communicable Disease	HC.6.4	Prevention of Non-Communicable Diseases
BC.6.5	Occupational Healthcare	HC.6.5	Occupational Health Care
BC.6.9	Health Awareness Creation	HC.6.9	All Other Miscellaneous Public Health Services
BC.7	Health Administration And Insurance	HC.7	Health Administration And Health Insurance
BC.7.1	General Government Administration Of Health	HC.7.1	General Government Administration of Health
BC.7.1.1	General Government Administration Of Health (Except Social Security)	HC.7.1.1	General Government Administration of Health (Except Social Security)
BC.7.1.2	Administration, Operation And Support Activities Of Social Security Funds	HC.7.1.2	Administration, Operation And Support Activities Of Social Security Funds
BC.7.2	Health Administration And Health Insurance: Private	HC.7.2	Health Administration And Health Insurance: Private
BC.7.2.1	Community Health Insurance	HC.7.2.1	Health Administration And Health Insurance: Social Insurance
BC.7.2.2	Private Health Insurance Administration	HC.7.2.2	Health Administration And Health Insurance: Other Private
BCR.1	Capital Formation	HCR 1	Capital Formation Of Healthcare Provider Institutions
BCR.2	Health Education And Training	HCR 2	Education And Training Of Health Personnel
BCR.3	Health Research	HCR 3	Research And Development In Health
BCR.4	Food, Hygiene And Drinking Water Control	HCR 4	Food, Hygiene And Drinking Water Control
BCR.5	Environmental Health	HCR 5	Environmental Health
BCR.6	Administration And Provision Of Social Services In Kind To Assist Living With Disease and impairment	HCR.6	Administration And Provision Of Social Services In Kind To Assist Living With Disease and impairment
BCR.7	Administration And Provision Of Health-Related Cash-Benefits	HCR.7	Administration And Provision Of Health-Related Cash-Benefits

