
SHA-Based Health Accounts in the Asia-Pacific Region:
Fiji 2007-2008

Wayne J Irava

13

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**SHA-BASED HEALTH ACCOUNTS IN THE ASIA/PACIFIC REGION:
FIJI 2007-2008**

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ABSTRACT

This is the first effort to estimate Fiji's health spending using the SHA health accounts framework. The estimates cover the time period 2007-2008. Fiji's health accounts are fully compatible with the SHA framework for health accounts. A parallel classification is used to format results for national interests. Data sources are principally the Ministry of Health accounting system for government spending, and surveys of private hospitals, private health practices, insurance, and employers. Two additional sources are the national household surveys obtained from the Fiji Islands Bureau of Statistics (FIBOS) and pharmaceutical inventory data from the Fiji Pharmaceutical Services (FPS).

Total health expenditure (THE) in 2008 was FJD 206 million, with per capita spending FJD 244 (156 USD PPP). Total health spending is 4.2% of the country's GDP. The public share of spending on health (as expected) is much higher than the private sector and is 70% of total health spending. Most private spending is by households (15.5% of THE) with smaller contributions from employers and private insurance (7%) and rest of the world (6%).

In 2008, services of curative and rehabilitative care accounted for 75% of health spending of which 49% was inpatient care and 25% was outpatient care. The next largest shares were spent on health administration (8%) and medical goods dispensed to outpatients (6%). There is significantly larger spending on hospitals (63%) than on ambulatory care providers (12%). Whilst retailers of medical goods have accounted for about 6% of expenditures, health administration and insurance at 8%, and provision and administration of public health programs at 5%.

ABBREVIATIONS

| | |
|-------|--|
| CEO | Chief Executive Officer |
| FIRCA | Fiji Islands Revenue and Customs Authority |
| FJD | Fiji Dollar |
| FJHA | Fiji Health Accounts |
| GDP | Gross Domestic Product |
| HCR | Health Care Related |
| ICHA | International Classification of Health Accounts |
| MoH | Ministry of Health |
| NGO | Non Governmental Organization |
| OECD | Organisation for Economic Co-operation and Development |
| SHA | System of Health Accounts |
| TCE | Total Current Expenditure |
| THE | Total Expenditure on Health |
| WHO | World Health Organization |

INTRODUCTION

Health financing system

1 In Fiji the public health sector is funded almost solely by government general revenue, with a small percentage funded by households and private organisations (30%) and the donor community (6%). Government's largest source of revenue comes in the form of indirect taxes, which in 2008 comprised 54 percent of total operating revenue. Direct taxes provided 31 percent of operating revenue, with the remaining 15 percent emanated from other non-tax revenues.

2 Fiji has achieved universal coverage through a financing system that derives over 70% of its health funds from government general revenue. Most of the health care funding in Fiji is therefore channelled through the Ministry of Health (MoH) which is the administrative centre for all public health facilities in the country.

3 Private sector financing consists largely of household out-of-pocket spending which amounts to about 15% of total health expenditure. This is supplemented by limited payment arrangements through employer-provided medical insurance and to a much smaller degree by self-purchased health insurance. Some financing also comes from non-profit institutions.

4 Public sector services are provided by the Ministry of Health (MoH). Public provision is carried out by hospitals (divisional, sub-divisional, and speciality hospitals), health centres, and nursing stations. There are some user charges for certain services provided by the public sector. The hospitals focus on provision of tertiary and secondary services, whilst most primary and secondary care is provided by the health centres and nursing stations. The public hospitals also function as teaching hospitals for students from educational institutions such as the Fiji School of Medicine and the Fiji School of Nursing. Public outpatient services are provided mostly by hospital outpatient departments, but supplemented by a range of both public and private ambulatory facilities and services. Most inpatient provision is by the public sector.

5 Private sector provision consists mainly of outpatient services and the sale of medicines by pharmacies. There is limited private sector inpatient provision, with only one private hospital providing inpatient services. Few companies in the country directly provide medical services to their workers, although these are mostly outpatient services. Most private providers are paid on a fee-for-service basis directly by households. Some government doctors undertake private practice in their off-duty hours although not many. Approximately 90% of private doctors initially started with the government before going into private practice. Very few ambulatory care physicians dispense medicines; medicines are normally obtained from pharmacies. There is a small amount of financing of medicines from private health insurance and employer medical benefit schemes.

6 Tables 1 and 2 summarise Fiji's health financing statistics and arrangements.

Table 1: Health financing overview, 2008

| | |
|--|---------------------|
| Population (million) | 0.84 ^a |
| Gross domestic product (GDP) per capita (FJD ^b) | 5,759 ^a |
| Total health spending per capita (FJD) | 243.86 ^c |
| <i>funded by:</i> | |
| Government general revenue | 143 |
| Out-of-pocket payments | 32 |
| Private health insurance | 15 |
| Other institutions | 4 |
| Rest of the world | 12 |
| Total health spending as % of GDP | 4.2% |
| General government health spending as % of total government spending | 8.3% ^d |
| Pharmaceuticals as share of total health spending | 6% ^c |

Notes:

a. Fiji Bureau of Statistics

b. Average period exchange rate (USD 1.00 = FJD 101.2)

c. FJHA estimates; Fiscal years 2007-2008

d. Fiji budget reports

Table 2: Health financing arrangements

| | |
|-------------------------------------|--|
| Health care coverage | Through a Government-financed system, all residents are entitled to free access to all public hospitals and clinics, with minimal user charges for certain services. The public sector accounts for over 90% of total admissions and 48-50% of ambulatory visits. Supplementary private insurance generally covers individuals in higher income groups although the benefits available are usually inadequate for treatment of serious or chronic illnesses and these conditions are mainly provided by the public sector. |
| Risk pool structure / fragmentation | The Government tax-financed public sector covers the entire population, whereas private services are funded by household out-of-pocket payments and mostly employer-provided insurance policies. Overall there is little fragmentation in the funding structure in Fiji. |
| Health insurance contributions | Public services are funded from government general revenue. Private supplementary schemes such as employer-provided medical benefits for private care typically form part of the employees' remuneration packages. Only a small proportion of insurance policies is purchased by individuals. |
| Benefits package and co-payments | The public sector provides a wide range of health care services, together with the most recent and most expensive technologies and medicines, but these are only available on a limited basis. Necessary pharmaceuticals are provided with health care services and are not separately billed. However, owing to inadequate drug budgets, patients may be asked to purchase their own medicines from private retail pharmacies. Co-payments also exist in the form of user-fees for |

certain services within the public health system, including outpatient dental services, lab and x-ray tests, and inpatient bed nights.

Special arrangements for the poor Fiji does not have special arrangements for the poor, as its public sector services are operated on the basis of universal access.

Fiji National Health Accounts

7 In Fiji, the first health expenditure matrices showing sources of financing and providers were produced in a consultancy report to the government by Azzam Osmat (2007), which was funded by WHO. This report presented estimates of the national health accounts for the year 2005. In late 2009 and early 2010, an NHA committee was established by the MoH to estimate health expenditure for the years 2007 and 2008. This was a pilot project funded by ADB and WHO with the objective of building capacity within the country and institutionalising the development Fiji's domestic health accounts.

8. The committee involved representatives from the National Planning Office, Fiji Bureau of Statistics, Ministry of Health, and the Fiji School of Medicine. The team developed the first comprehensive health accounts based on the methodology proposed in the System of Health Accounts (SHA), and covered the period 2003-2008 for government expenditure and 2007-2008 for private health expenditure. Government expenditure for 2009 was considered preliminary, since they were (at the time of this report) un-audited estimates of government spending.

9. While the Fiji Health Accounts (FJHA) was based closely on following the SHA methodology, it was slightly modified to enable country specific reporting requirements. However for purposes of international comparability, the framework and classification systems for the FJHA were designed to enable mapping to the OECD SHA.

10. While there is general acceptance within the MoH of the usefulness of regular updates in health accounts, there is not as yet complete institutionalisation in terms of the frequency and regular production of such updates. The MoH is considering the viability of establishing a health care financing unit within the MoH to work in collaboration with an external technical institution for future development and updates of the nation's health accounts.

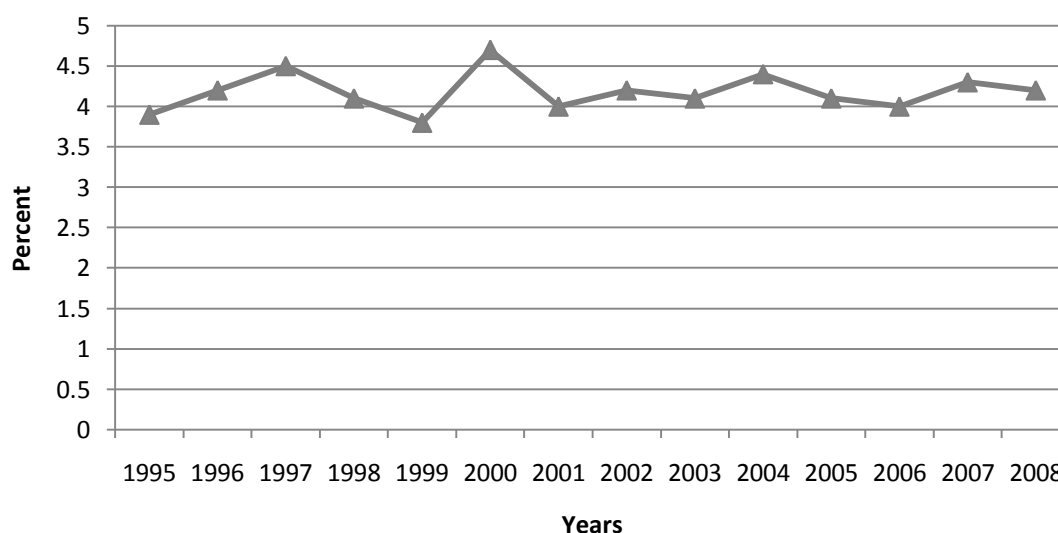
STRUCTURE AND TRENDS OF HEALTH EXPENDITURE

Health expenditure by financing source

8 Prior to the development of Fiji's health accounts, there were no routine statistics on overall healthcare financing available for Fiji. While budget estimates of public sector health expenditure have been routinely published in the past by the government treasury, these estimates have mainly referred to expenditures by the health ministry. Thus, the SHA-based estimates represent the first such estimates of national health expenditure for Fiji. There was little data on health expenditures by other health providers and health related industries and organisations, independent of the government.

9 Total expenditure on health (THE) was estimated to be 206 million FJD (132 million USD PPP) in 2008, with per capita spending at 244 FJD (156 USD PPP). As a share of GDP this was equivalent to 4.2%. As a share of GDP, THE has been relatively stable at 3.5% to 4.5% over the period 1995 to 2008¹.

Figure 1: Fiji Total health expenditure (THE) as % of GDP



Source: WHO for years 1995-2006; Fiji NHA data for 2007 and 2008

10 Of the FJD206 million total health expenditure in 2008, FJD195.5 million (94.9%) was recurrent spending while FJD10.5 million (5.1%) was capital expenditure.

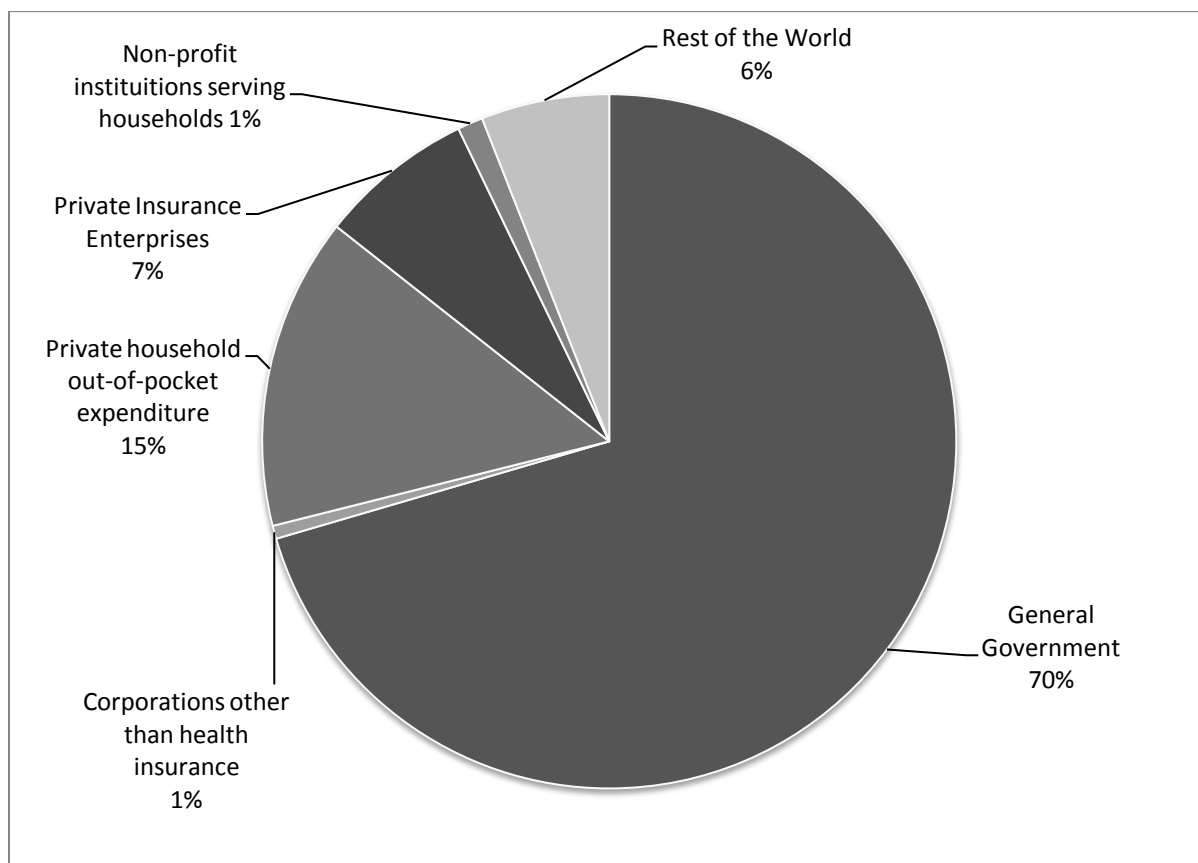
11 The public share of expenditure has averaged 69% of total health expenditure between 1995 and 2008 and is largely managed by the Ministry of Health (MoH). Public spending remains the major source of health financing in Fiji.

12 The private share of expenditure averaged 30% of total health expenditure over the 2007

¹ Note that these figures are based on WHO estimations, and the estimation techniques may differ from the methodology used for the Fiji NHA 2007 & 2008 report, and comparability may be an issue. However, in the case of Fiji, WHO is the only source that currently gives estimates of Total Health Expenditure going back to 1995.

and 2008 period. Most of this was accounted for by household out-of-pocket expenditure (15%) in 2008 (Figure 1), with this share reasonably constant during the 2007-2008 period. The remaining sources of private health financing were private insurance (7.0% of total funding), employer direct expenditures on medical benefits for their employees (1.0% of total funding) and non-profit institutions (1.0% of total funding). The bulk of private health insurance premiums is paid by employers.

Figure 2: Share of total health expenditure by financing sources. Fiji, 2008



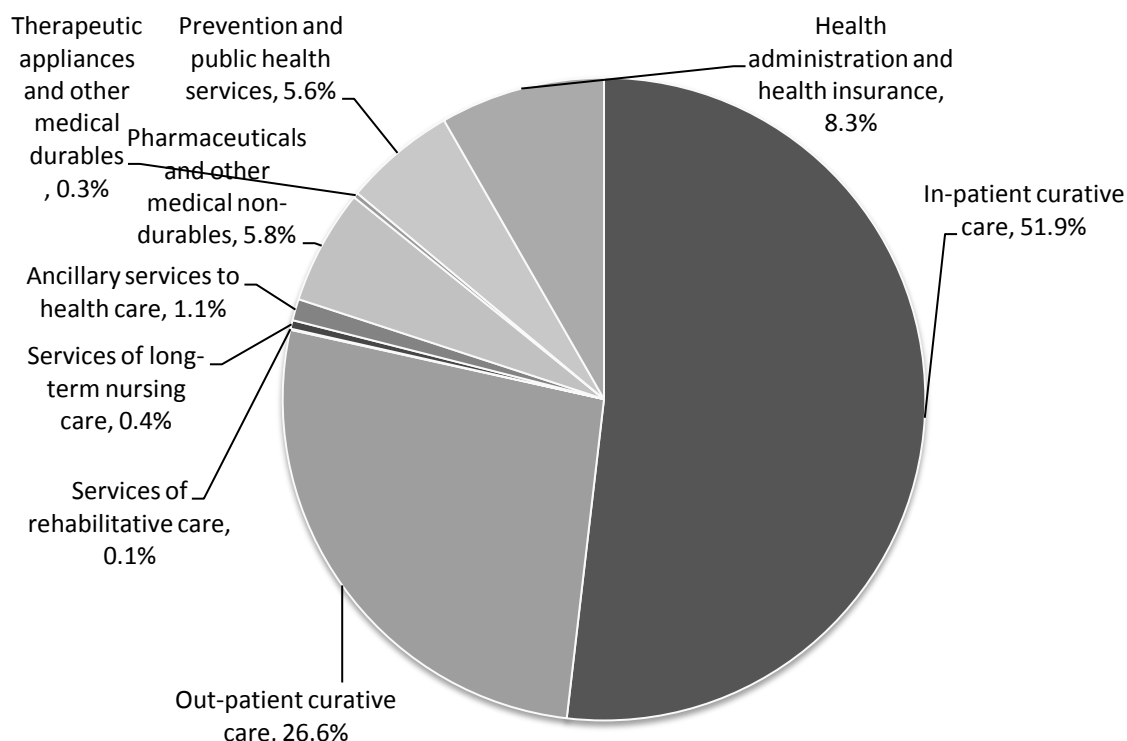
Health expenditure by function

13 In 2008, services of curative and rehabilitative care accounted for the largest share of total health spending (74.0% of THE) which were made up of outpatient care (25.3% of THE), and inpatient care (49.2% of THE) (Figure 2 and Table A2). The next largest share of total health expenditure was spent on health administration and health insurance (8% of THE). Expenditure on medical goods dispensed to outpatients was 6% of THE, comprising pharmaceuticals and other medical non-durables (5% of THE) and therapeutic appliances and other medical durables (1% of THE). Prevention and public health services, which are mostly government financed and provided, accounted for 5% of THE. Other health related functions which includes capital formation accounted for 5% of THE. Long-term care represents a relatively small share of overall expenditures (1% of THE), and traditional healers accounted for less than 1%.

14 Curative and rehabilitative care has always taken the bulk of THE and mostly confined to public hospitals. Prevention and public health services expenditures have increased slightly

by 1% since 2005. Health administration and health insurance have remained constant since 2005. Medical goods dispensed to outpatients have decreased significantly since 2005, from 13% (NHA 2005 report²) to 6% in 2008. The establishment of the Fiji Pharmaceutical Services centre in 2004 have streamlined the management of pharmaceuticals, medical durables, and medical equipment.

Figure 3: Share of total health expenditure by function. Fiji, 2008



Current health expenditure by mode of production

15 In 2008, 84.5% of total current health expenditure (TCE) was spent on personal health care. The three major modes of production were inpatient care (52% of TCE), outpatient care (27% of TCE) and health administration and health insurance (8%). Day-care and home care expenditures are not currently measured owing to lack of available data sources.

16 Between 2007 and 2008, the proportion of expenditure on inpatient care increased by 2% (from 50% of TCE to 52% of TCE), while outpatient care remained unchanged at 27% of

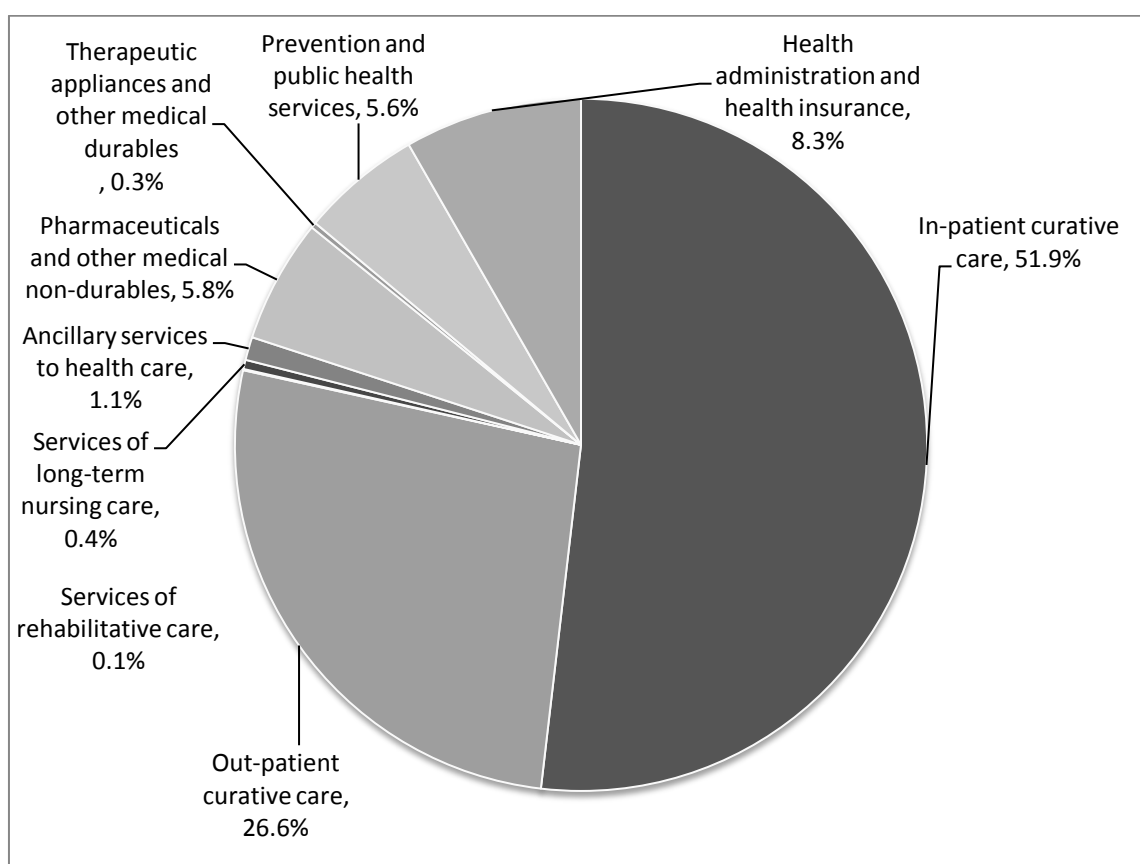
² It should be mentioned here that the comparison of figures in this paragraph is between those of the NHA 2007/2008 report and the 2005 NHA report. These differences could have also been due to the different methodological approach used to estimate these figures. The comparison is made since prior to NHA2007/2008 there is no other report on NHA other than the 2005 report. Therefore most comparisons in this report are between the estimates for the years 2007 and 2008 since the same methodology was adopted for these years' estimates. Currently work is underway to use the current data and do back estimates to previous years such as 2005.

TCE. The increase in the inpatient share of expenditures was driven by increasing allocations of public sector funding to hospitals and within public hospitals a shift of resources to inpatient care. The increase may also be associated with the rising level of NCDs in the country.

17 There was a decrease in health administration and health insurance by 2% (from 10% of TCE in 2007 to 8% of TCE in 2008). This may be a result of the Ministry's health reform initiatives. During the same time period, ancillary services to health care dropped by 0.5% while pharmaceuticals and other medical non-durables increased by 0.7%.

18 The shares of other modes of production including expenditure on prevention and public health services and therapeutic appliances and other medical durables stayed at relatively constant levels.

Figure 4: Share of total health expenditure by mode of production. Fiji, 2008

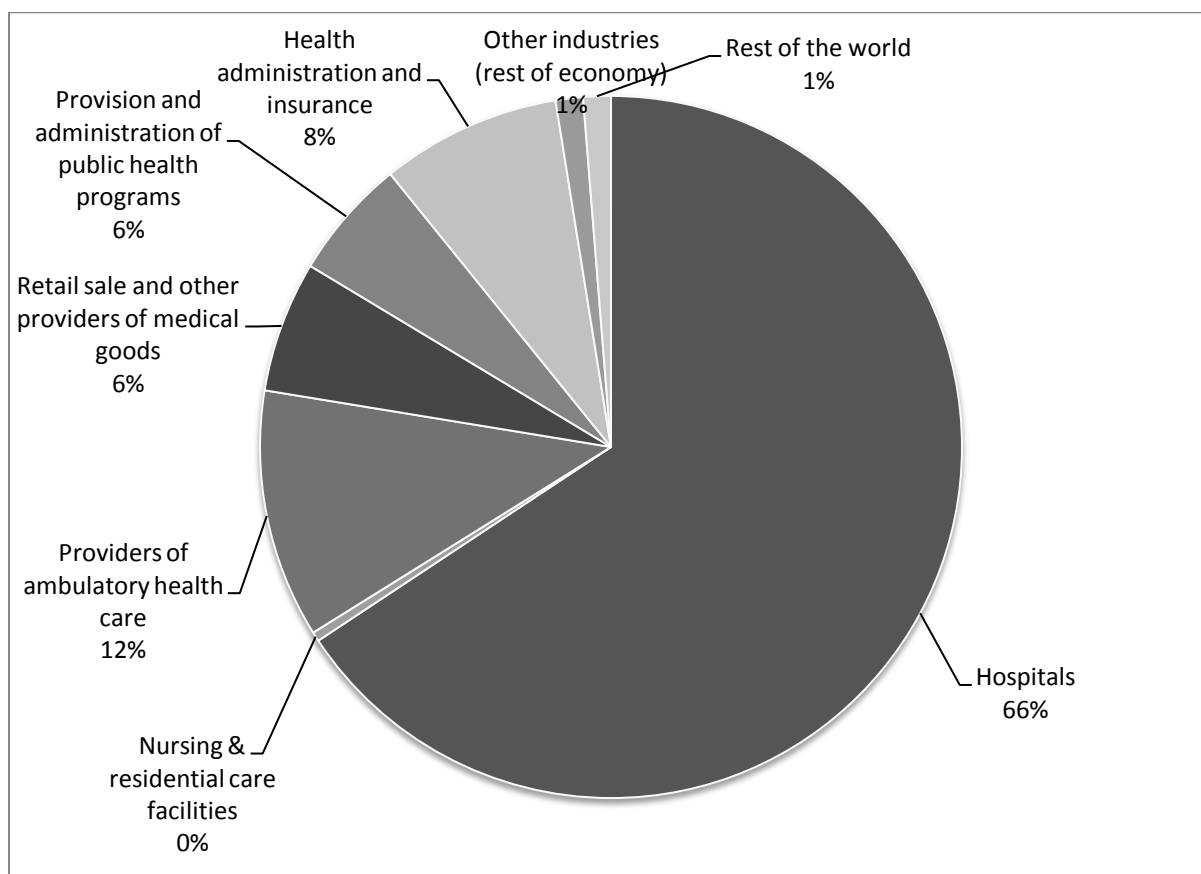


Current health expenditure by provider

19 The largest share of current expenditure in 2008 was spent by hospitals (66%), and the second largest by providers of ambulatory care (12%). Pharmacies and other retail outlets accounted for 6% of TCE. There has been a gradual shift of spending away from ambulatory care providers to hospitals. As a result hospitals accounted for an increased share (0.8% of TCE) and providers of ambulatory a reduced share (0.7% of TCE) between 2007 and 2008. Retail sale and other providers of medical goods increased from 5.4% in 2007 to 6% in 2008.

There were no other significant changes in the expenditure shares of major provider types.

Figure 5: Share of current health expenditure by provider. Fiji, 2008



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

20 In 2008, expenditure on inpatient care was FJD 101.33 million (52% of TCE). The distribution of inpatient expenditure by providers included hospitals (88.9% of total inpatient care), health administration and insurance (7% of total inpatient care), and provision and administration of public health programs (4.1% of total inpatient care). Provision of inpatient care in Fiji is mainly by hospitals. Inpatient provision by other health providers (e.g. nursing and residential care facilities, private physicians) is limited, and in most cases currently not measured owing to lack of data.

21 Expenditures on day-care and home care are not currently reported in Fiji’s health accounts owing to lack of data.

22 Expenditure on outpatient care was FJD 52 million (27% of TCE). This was mainly accounted for by hospitals (57.8% of total outpatient care) and providers of ambulatory care (39.4% of total outpatient care). The remainder was shared between health administration (2.2%), public health programs (0.2%), and rest of the world (0.4%).

23 Expenditure on ancillary services to health care was FJD 2.1 million (1.1% of TCE), of

which 90.5% was paid to hospitals and 9.5% to providers of ambulatory health care.

24 Services provided by hospitals included inpatient care and outpatient care that collectively accounted for FJD 120.2 million (61.5% of TCE). The distribution of this expenditure by health care function was 75% (inpatient care) and 25% (outpatient care).

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

Spending structure of the financing agents

25 Fiji does not have social health insurance financing, so general government revenue is the only mode of funding for the public sector health care expenditures.

26 In 2008, general government expenditure on health amounted to FJD 136 million (69.7% of total current expenditure), which was mostly incurred at hospitals (77.7%). Private expenditure on health amounted to FJD 50.3 million (25.7%) and again mostly incurred at hospitals (39.4%). The latter would suggest private hospitals because provision of health services at public hospitals is mostly free of charge. The user charges at public hospitals amount to very little (2%).

27 The other significant providers financed by general government expenditure included providers of ambulatory health care (9.7%), health administration (5.9%) and provision and administration of public health programmes (3.7%).

28 Most private spending is used to fund services for hospitals (39.4%), services provided by retail sales and other providers of medical goods (21.9%), providers of ambulatory health care and goods (18.3%), health administration and insurance (13.4%), provision and administration of public health programs (4.9%) and rest of the world (2%).

29 Private insurance contribution was distributed as follows; administration costs (44.1%), hospitals (40.9%), providers of ambulatory health care (7.7%), and for the rest of the world (6.8%).

30 Private out-of-pocket payments funded a wide range of providers, the three largest shares being paid to hospitals (40.7%), the second to retail sale and other providers of medical goods (34%) and the third to providers of ambulatory care (24.3%).

How different providers are financed

31 Of the FJD 128 million spent on hospital care, 82% came from general government revenue, 10.1% from private household out-of-pocket payments, and 4.7% from private insurance.

32 Nursing and residential care facilities are financed by general government.

33 Providers of ambulatory health care were financed mainly by general government revenue (59%), private household out-of-pocket payments (34.5%), and private insurance (5.1%).

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

Functional structure of spending by financing agents

34 Public and private spending was mostly spent on personal health care services and goods (79%). Public expenditure was targeted for inpatient care (57%) and outpatient care (31%). The rest of public funding was distributed among health administration and health insurance (6%), prevention and public health services (3.8%) and ancillary services to health care (1.4%). By comparison, private spending was mostly concentrated on inpatient care (40.8%), medical goods dispensed to outpatients (21.9%), outpatient care (18.8%), health administration and health insurance (13.2%) and prevention and public health services (4.8%).

35 In 2008, private insurance funded inpatient care (47.7%), health administration (44.1%) and outpatient care (7.7%).

36 Private out-of-pocket payments were spent on various functions. The largest share was for inpatient care (39.7%), the second largest share was for medical goods dispensed to outpatients (34%), followed by outpatient care (25.1%), and ancillary services (0.8%).

How the different functions are financed

37 Expenditure on inpatient care was predominantly funded by government (76.5%). The remainder being shared amongst household out-of-pocket payments (12.5%), private insurance (7%), rest of the world (3.2%), and private corporations (0.8%).

38 Expenditure on outpatient care was again predominantly funded by government (81.4%). The remainder being shared amongst household out-of-pocket payments (15.4%), private insurance (2.2%), private corporations (0.6%), and rest of the world (0.4%).

39 Ancillary services were funded by the government (88.6%) and household out-of-pocket payments (11.4%).

40 Medical goods dispensed to outpatients were predominantly funded by private household out-of-pocket payments (91.6%). Other funds were obtained from rest of the world (6.5%), corporations (1.1%), private insurance (0.7%) and government (0.2%).

CONCLUSIONS

Summary of findings

41 The WHO Health Financing Strategy for the Asia Pacific Region (2010-2015) recommends that ideally, total health expenditure (THE) should at least be 4-5% of GDP. Fiji devoted 4.2 % of its GDP to health expenditure in 2008.

42 The share of public spending in total expenditure on health (70%) has remained the major source of health financing in Fiji. This share is not unusual amongst Pacific Island Countries PICs and is only slightly less than average for OECD countries.

43 Private insurance enterprises have played a small but increasing role in private financing (29.4% in 2008 as a share of private spending). This growth appears to be due to increasing formal sector employment, since most private insurance is purchased by employers for their employees.

44 Public sector sources of funding and of provision dominate expenditures for both inpatient care (77.6% of inpatient expenditure in 2008) and outpatient care (81.4% of outpatient expenditure in 2008) services.

45 Public sector sources of funding have been directed mainly to hospitals (77.7%), providers of ambulatory care (9.7%), and health administration and insurance (5.9%). Private sector funding has majority of funds being spent on hospitals (39.4%), retail sale and other providers of medical goods (21.9%), providers of ambulatory care (18.3%), health administration and insurance (13.4%), and provision and administration of public health programs (4.9%).

46 Expenditures for inpatient services are much higher than outpatient and public health programs in terms of both public and private sector funding. This seems to suggest a greater focus on curative and clinical health strategies as opposed to preventive and primary health care.

Lessons drawn in implementing SHA

47 In the estimation process, we encountered several challenges that require mention in the hope that bringing these to light increases awareness of similar difficulties faced by other countries and can aid in developing solutions for the future.

48 Since this was the first time in developing a system of national health accounts for Fiji, we encountered the need to better understand the SHA classifications and how they can best be used to represent the Fiji National health accounts while simultaneously adhering to SHA guidelines and classifications to maintain international comparison.

49 The availability of data in the private sector is very limited. NHA-relevant questions need to be incorporated in several Fiji Islands Bureau of Statistics annual surveys. More private sector co-operation is also necessary. In the public sector, while data are available, they are often scattered and fragmented. All available data need to be collected, recorded and centralised for easier access in the future. More routine data gathering exercises, as opposed to ad hoc surveys, to better inform future rounds of estimations should be instituted.

50 Majority of the lessons learned were related to improvements in our health information systems to better capture, record, and manage current data and data sources. For example the Government health accounting data system (EPICOR) has functionality that will allow coding by cost-centres. However, that functionality is not used to its full capacity. Better coding will allow better tracking of expenditure data down to functional units within hospitals.

Future work

51 We are currently working on methods to improve our estimations by improving current data sources both in the public financing accounting system and the private sector surveys, as well as up-skilling staff on the analysis of data.

52 There is also a need to improve the national annual registration of health providers in the country such as doctors, dentists, opticians, other health practices (e.g., acupuncturists, chiropractors). This is especially required for private practices since the MoH already has some routine data on health workers in the public sector.

53 We would like to establish some formal recognition of traditional healers so that there is definition to such practices, a better estimation of their population and improving methodological approaches to better ascertain their expenditures since the majority of traditional healers receive payment for their services in-kind.

54 We are also thinking of extending this first round of NHA in the future to include expenditure by geographic regions (northern, western, eastern, and central), and by disease condition. For example the increase of NCD's in Fiji has become a public health issue of considerable concern, therefore the development of subaccounts for this area would be useful.

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ANNEX 1: METHODOLOGY

Data sources

55 Fiji's health accounts are compiled by the Fiji NHA Committee, which has representatives from the Ministry of Health, National Planning Office, Fiji Islands Bureau of Statistics, and Fiji School of Medicine.

Public sector

Government ministries, provincial councils and local government authorities

- Ministry of Health and all affiliated departments
- Fiji Pharmaceutical Services
- Fiji Island Bureau of Statistics
- National Planning Office
- Ministry of Finance
- Local government authorities

Government publications

- Annual Statistical Reports
- Estimates (government budget)
- Central Bank Annual Insurance Reports
- Census and Statistics Department Household Income and Expenditure Survey (household survey reports and data)
- Fiji Inland Revenue and Customs Authority (FIRCA) aggregate data for 2007 and 2008

Private sector

Surveys

- Private hospitals
- Private health practitioners (doctors, dentists, opticians, others)
- Non-governmental organisations (NGOs)
- Employer health and medical benefit expenditures
- Health insurance companies
- Medical laboratories and diagnostic imaging facilities

Differences between classification of health expenditure in national practice and the International Classification for Health Accounts

56 Fiji's National health accounts have been implemented using a **dual-coding** approach that was developed to allow use of a nationally-specific classification alongside the ICHA. In this approach, parallel classifications of sources of financing, providers and functions were developed for national use in the compilation of the Fiji NHA 2007/2008. To facilitate mapping to the ICHA, these national classifications were developed by modifying the ICHA where necessary to meet national needs and requirements. Care was taken to ensure that all national classification categories map to only one ICHA category. Consequently, there are no differences in the classifications used in the ICHA-based results presented here, with the exception of those presented below. Any other differences that exist are of a practical nature, and involve methodological problems in estimation or lack of data.

57 Health expenditure for the resident population incurred outside Fiji was not included (exception is the government funded overseas medical evacuations) and the benefit of non-residents incurred within Fiji was not excluded. This mainly was because of the lack of data. We hope that the inclusion and exclusion will offset each other and that the difference that may exist is negligible.

58 The Fiji national classifications for the most part involve a more detailed disaggregation of respective ICHA classifications to meet national purposes and in other cases some rearrangements of the ordering of categories. The major ones of note are as follows:

- i) Fiji's national classification explicitly includes and separates out expenditures for providers of public health services by divisional hospitals, sub-divisional hospitals, and health centres. Currently nursing stations are grouped but the future may see more disaggregation of these providers.
- ii) The HP.5 health provider category provision and administration of public health programs is disaggregated in greater detail for national policy use, separately identifying the various providers of public health programs such as National Centre for Health Promotion, National Diabetic Centre, and Tobacco Control Enforcement Unit.
- iii) The provider classification is more detailed to allow the assignment of separate codes to different types of government providers, especially hospitals, as well as private providers. For example, sub-divisional hospitals are sub-divided into divisions and at the facility level.

Estimates on total expenditure

59 There were no routine statistics on national health spending prior to the development of Fiji's health accounts (Government official health expenditure figures have mainly presented public health expenditures). The National Health Accounts report 2005 were not fully SHA compliant. The 2007 and 2008 NHA report presents the first SHA estimates. The implementation of the SHA includes measured expenditure on both the public and private sector, and thus presents a better representation of total health expenditure in the country. The SHA estimates are slightly larger than the Government official figures.

Other methodological issues

60 In Fiji, the Ministry of Health mainly through health centres, nursing stations, public health programs/units are the main agencies providing prevention and public health services. These expenditures are generally funded from designated budget lines reserved for such services and are therefore classified and included in the SHA estimates. However, we did not estimate "Prevention and public health services" expenditures which were incurred in hospitals or through such activities provided through general medical consultations.

61 Government budgetary data in Fiji do not track how expenditures are spent within government hospitals (although there is provision within the accounting system to do this), so estimations were used to determine the functional distribution of spending into inpatients and outpatients. Only one previous cost survey study was available which was carried out in 1992 and used step-down cost-accounting techniques to estimate the cost of inpatient and outpatient services at divisional, sub-divisional, and health-centre level. The proportional distribution of expenditure for inpatient and outpatient services from this report was used to

determine the functional distribution of spending within institutions for the 2007/2008 national health account estimates.

62 All revenues at private dispensing doctors are currently counted as being expenditures for outpatient physician services.

63 There are some medicines that can be obtained from pharmacies without prescription. We do not make any distinction between prescribed medicines and over-the-counter medicines in the FJHA estimates, as data sources do not permit.

64 Although general practitioners and specialists do exist in Fiji, both types of care and provider are both merged in the FJHA, since in practice private sector patients are free to consult specialists without referral for even basic complaints.

Capital depreciation

65 Gross capital formation is included in HC.R.1 for Fiji's health accounts for both the public and private sectors, whereas capital depreciation is excluded for the public sector and distributed within HC.1-7 for the private sector. Since the Government operates its accounts on a cash basis, none of the available data on government expenditure on health includes depreciation.

66 For private providers, capital formation is currently not estimated owing to lack of data. We believe that the existing estimates do capture such depreciation costs based on the prices paid by private sector patients. Fiji estimates for capital depreciation in the private sector are distributed within various health care functions (HC.1-7).

ANNEX 2: TABLES

Table A1: Current health expenditure by financing agent

| | | 2007 | | 2008 | |
|--------|--|-------------|-------------|-------------|-------------|
| | | FJD million | Percent (%) | FJD million | Percent (%) |
| HF.1 | General government | 138.4 | 70.2 | 136.15 | 69.7 |
| HF.2 | Private sector | 52.0 | 26.4 | 50.27 | 25.7 |
| HF.2.2 | Private insurance enterprises (other than social insurance) | 17.5 | 8.9 | 14.80 | 7.6 |
| HF.2.3 | Private household out-of-pocket expenditure | 31.6 | 16.0 | 31.80 | 16.2 |
| HF.2.4 | Non-profit institutions serving households (other than social insurance) | 1.2 | 0.6 | 2.42 | 1.2 |
| HF.2.5 | Corporations (other than health insurance) | 1.7 | 0.9 | 1.25 | 0.6 |
| HF.3 | Rest of the world | 6.8 | 3.5 | 9.0 | 4.6 |
| | Current health expenditure | 197.2 | 100 | 195.42 | 100 |

Table A2: Current health expenditure by function

| | | 2007 | | 2008 | |
|--------|--|-------------|-------------|-------------|-------------|
| | | FJD million | Percent (%) | FJD million | Percent (%) |
| HC.1.2 | Services of curative and rehabilitative care | 152 | 77.1 | 153.34 | 78.5 |
| HC.1.1 | Inpatient curative care | 99.4 | 50.4 | 101.33 | 51.9 |
| HC.1.3 | Outpatient curative care | 52.5 | 26.6 | 52.00 | 26.6 |
| HC.2 | Services of rehabilitative care | 0.04 | 0.02 | 0.11 | 0.1 |
| HC.3 | Services of long-term nursing care | 0.72 | 0.4 | 0.85 | 0.4 |
| HC.4 | Ancillary services to health care | 3.11 | 1.6 | 2.11 | 1.1 |
| HC.5 | Medical goods dispensed to outpatients | 10.6 | 5.4 | 11.80 | 6.0 |
| HC.6 | Prevention and public health services | 11.1 | 5.6 | 11.02 | 5.6 |
| HC.7 | Health administration and health insurance | 19.8 | 10.0 | 16.21 | 8.3 |
| | Current health expenditure | 197.2 | 100 | 195.42 | 100 |

Table A3: Current health expenditure by provider

| | | 2007 | | 2008 | |
|------|--|-------------|-------------|-------------|-------------|
| | | FJD million | Percent (%) | FJD million | Percent (%) |
| HP.1 | Hospitals | 128.0 | 64.9 | 128.39 | 65.7 |
| HP.2 | Nursing and residential care facilities | 0.72 | 0.4 | 0.85 | 0.4 |
| HP.3 | Providers of ambulatory health care | 24.0 | 12.2 | 22.38 | 11.5 |
| HP.4 | Retail sale and other providers of medical goods | 10.6 | 5.4 | 11.80 | 6.0 |
| HP.5 | Provision and administration of public health programs | 11.1 | 5.6 | 10.85 | 5.6 |
| HP.6 | Health administration and insurance | 20.6 | 10.4 | 16.21 | 8.3 |
| HP.7 | Other industries (rest of the economy) | 0.42 | 0.2 | 2.46 | 1.3 |
| HP.9 | Rest of the world | 1.9 | 0.9 | 2.48 | 1.3 |
| | Current health expenditure | 197.2 | 100 | 195.42 | 100 |

ANNEX 3: FIJI 2008 SHA TABLES

SHA Table 2.1 Current expenditure on health by function and provider

| | | | Hospitals | General hospitals | Mental health and substance abuse hospitals | Specialty hospitals | Nursing & residential care facilities | Nursing care facilities | Community care facilities for the elderly | Providers of ambulatory health care | Offices of physicians | Other providers of ambulatory health care | Retail sale and other providers of medical goods | Provision and administration of public health programs | Health administration and insurance | Other industries (rest of the economy) | Rest of the world |
|---|--------------|---------------|---------------|-------------------|---|---------------------|---------------------------------------|-------------------------|---|-------------------------------------|-----------------------|---|--|--|-------------------------------------|--|-------------------|
| | | Total | HP.1 | HP.1.1 | HP.1.2 | HP.1.3 | HP.2 | HP.2.1 | HP.2.3 | HP.3 | HP.3.1 | HP.3.9 | HP.4 | HP.5 | HP.6 | HP.7 | HP.9 |
| Services of curative care | HC.1 | 153.33 | 120.18 | 114.46 | 3.19 | 2.53 | .00 | .003 | | 20.51 | 20.51 | | | 4.22 | 8.22 | | .19 |
| Inpatient curative care | HC.1.1 | 101.33 | 90.12 | 85.00 | 3.19 | 1.92 | .003 | | | | | | | 4.15 | 7.06 | | |
| Outpatient curative care | HC.1.3 | 52.00 | 30.06 | 29.46 | | .60 | .000 | | | 20.51 | 20.51 | | | .08 | 1.16 | | .19 |
| Basic medical and diagnostic services | HC.1.3.1 | 45.63 | 23.69 | 23.21 | | .47 | .000 | | | 20.51 | | | | .08 | 1.16 | | .19 |
| Outpatient dental care | HC.1.3.2 | 6.37 | 6.37 | 6.24 | | .13 | | | | | | | | | | | |
| Services of rehabilitative care | HC.2 | .11 | | | | | | | | | | | | .11 | | | |
| Services of long-term nursing care | HC.3 | .85 | | | | | .85 | | .85 | | | | | | | | |
| Ancillary services to health care | HC.4 | 2.11 | 1.91 | 1.89 | .01 | .01 | | | | .20 | .20 | | | | | | |
| Clinical laboratory | HC.4.1 | 1.16 | 1.16 | 1.15 | .01 | .005 | | | | | | | | | | | |
| Diagnostic imaging | HC.4.2 | .75 | .75 | .74 | .00 | .01 | | | | | | | | | | | |
| Patient transport and emergency rescue | HC.4.3 | .20 | | | | | | | | .20 | .20 | | | | | | |
| Medical goods dispensed to outpatients | HC.5 | 11.80 | | | | | | | | .03 | | .03 | 10.95 | | .06 | | .77 |
| Pharmaceuticals and other medical non-durables | HC.5.1 | 11.30 | | | | | | | | | | | 10.53 | | | | .77 |
| Therapeutic appliances and other medical durables | HC.5.2 | .50 | | | | | | | | .03 | | .03 | .42 | | .06 | | |
| Prevention and public health services | HC.6 | 11.02 | .08 | .08 | | | | | | .43 | .43 | | | 6.52 | | 2.46 | 1.52 |
| Health administration and health insurance | HC.7 | 16.21 | 6.22 | 6.22 | | | | | | 1.21 | 1.21 | | 854325.18 | | 7.93 | | |
| | Total | 195.42 | 128.39 | 122.64 | 3.20 | 2.54 | .85 | .00 | .85 | 22.38 | 22.35 | .03 | 11.80 | 10.85 | 16.21 | 2.46 | 2.48 |

SHA Table 2.2 Current expenditure on health by function and provider: share by provider

| | | | Hospitals | General hospitals | Mental health and substance abuse hospitals | Specialty hospitals | Nursing & residential care facilities | Nursing care facilities | Community care facilities for the elderly | Providers of ambulatory health care | Offices of physicians | Other providers of ambulatory health care | Retail sale and other providers of medical goods | Provision and administration of public health programs | Health administration and insurance | Other industries (rest of the economy) | Rest of the world |
|---|--------------|--------------|-------------|-------------------|---|---------------------|---------------------------------------|-------------------------|---|-------------------------------------|-----------------------|---|--|--|-------------------------------------|--|-------------------|
| | | Total | HP.1 | HP.1.1 | HP.1.2 | HP.1.3 | HP.2 | HP.2.1 | HP.2.3 | HP.3 | HP.3.1 | HP.3.9 | HP.4 | HP.5 | HP.6 | HP.7 | HP.9 |
| Services of curative care | HC.1 | 100.0% | 78.4% | 74.6% | 2.1% | 1.6% | 0.0% | 0.0% | | 13.4% | 13.4% | | | 2.8% | 5.4% | | 0.1% |
| Inpatient curative care | HC.1.1 | 100.0% | 88.9% | 83.9% | 3.1% | 1.9% | 0.0% | | | | | | | 4.1% | 7.0% | | |
| Outpatient curative care | HC.1.3 | 100.0% | 57.8% | 98.0% | | 2.0% | 0.0% | | | 39.4% | 100.0% | | | 0.2% | 2.2% | | 0.4% |
| Basic medical and diagnostic services | HC.1.3.1 | 100.0% | 51.9% | 50.9% | | 1.0% | 0.0% | | | 45.0% | | | | 0.2% | 2.5% | | 0.4% |
| Outpatient dental care | HC.1.3.2 | 100.0% | 100.0% | 98.0% | | 2.0% | | | | | | | | | | | |
| Services of rehabilitative care | HC.2 | 100.0% | | | | | | | | | | | | 100.0% | | | |
| Services of long-term nursing care | HC.3 | 100.0% | | | | | 100.0% | | 100.0% | | | | | | | | |
| Ancillary services to health care | HC.4 | 100.0% | 90.5% | 89.3% | 0.5% | 0.7% | | | | 9.5% | 9.5% | | | | | | |
| Clinical laboratory | HC.4.1 | 100.0% | 100.0% | 99.0% | 0.6% | 0.4% | | | | | | | | | | | |
| Diagnostic imaging | HC.4.2 | 100.0% | 100.0% | 98.2% | 0.5% | 1.3% | | | | | | | | | | | |
| Patient transport and emergency rescue | HC.4.3 | 100.0% | | | | | | | | 100.0% | 100.0% | | | | | | |
| Medical goods dispensed to outpatients | HC.5 | 100.0% | | | | | | | | 0.2% | | 0.2% | 92.8% | | 0.5% | | 6.5% |
| Pharmaceuticals and other medical non-durables | HC.5.1 | 100.0% | | | | | | | | | | | 93.2% | | | | 6.8% |
| Therapeutic appliances and other medical durables | HC.5.2 | 100.0% | | | | | | | | 5.1% | | 5.1% | 83.9% | | 11.0% | | |
| Prevention and public health services | HC.6 | 100.0% | 0.8% | 0.8% | | | | | | 3.9% | 3.9% | | | 59.2% | | 22.3% | 13.8% |
| Health administration and health insurance | HC.7 | 100.0% | 38.4% | 38.4% | | | | | | 7.5% | 7.5% | | 5.3% | | 48.9% | | |
| | Total | 100.0% | 65.7% | 95.5% | 2.5% | 2.0% | 0.4% | 0.3% | 99.7% | 11.5% | 99.9% | 0.1% | 6.0% | 5.6% | 8.3% | 1.3% | 1.3% |

SHA Table 2.3 Current expenditure on health by function and provider: share by function

| | | | Hospitals | General hospitals | Mental health and substance abuse hospitals | Specialty hospitals | Nursing & residential care facilities | Nursing care facilities | Community care facilities for the elderly | Providers of ambulatory health care | Offices of physicians | Other providers of ambulatory health care | Retail sale and other providers of medical goods | Provision and administration of public health programs | Health administration and insurance | Other industries (rest of the economy) | Rest of the world |
|---|--------------|--------------|-------------|-------------------|---|---------------------|---------------------------------------|-------------------------|---|-------------------------------------|-----------------------|---|--|--|-------------------------------------|--|-------------------|
| | | Total | HP.1 | HP.1.1 | HP.1.2 | HP.1.3 | HP.2 | HP.2.1 | HP.2.3 | HP.3 | HP.3.1 | HP.3.9 | HP.4 | HP.5 | HP.6 | HP.7 | HP.9 |
| Services of curative care | HC.1 | 78.5% | 93.6% | 93.3% | 99.7% | 99.4% | 0.3% | 100.0% | | 91.7% | 91.8% | | | 38.9% | 50.7% | | 7.6% |
| Inpatient curative care | HC.1.1 | 66.1% | 70.2% | 69.3% | 99.7% | 75.6% | 0.3% | | | | | | | 38.2% | 43.6% | | |
| Outpatient curative care | HC.1.3 | 33.9% | 23.4% | 24.0% | | 23.8% | 0.0% | | | 91.7% | 91.8% | | | 0.7% | 7.2% | | 7.6% |
| Basic medical and diagnostic services | HC.1.3.1 | 87.7% | 18.4% | 18.9% | | 18.7% | 0.0% | | | 91.7% | | | | 0.7% | 7.2% | | 7.6% |
| Outpatient dental care | HC.1.3.2 | 12.3% | 5.0% | 5.1% | | 5.1% | | | | | | | | | | | |
| Services of rehabilitative care | HC.2 | 0.1% | | | | | | | | | | | | 1.0% | | | |
| Services of long-term nursing care | HC.3 | 0.4% | | | | | 99.7% | | 100.0% | | | | | | | | |
| Ancillary services to health care | HC.4 | 1.1% | 1.5% | 1.5% | 0.3% | 0.6% | | | | 0.9% | 0.9% | | | | | | |
| Clinical laboratory | HC.4.1 | 54.9% | 0.9% | 0.9% | 0.2% | 0.2% | | | | | | | | | | | |
| Diagnostic imaging | HC.4.2 | 35.6% | 0.6% | 0.6% | 0.1% | 0.4% | | | | | | | | | | | |
| Patient transport and emergency rescue | HC.4.3 | 9.5% | | | | | | | | 0.9% | 0.9% | | | | | | |
| Medical goods dispensed to outpatients | HC.5 | 6.0% | | | | | | | | 0.1% | | 100.0% | 92.8% | | 0.3% | | 31.0% |
| Pharmaceuticals and other medical non-durables | HC.5.1 | 95.7% | | | | | | | | | | | 89.2% | | | | 31.0% |
| Therapeutic appliances and other medical durables | HC.5.2 | 4.3% | | | | | | | | 0.1% | | 100.0% | 3.6% | | 0.3% | | |
| Prevention and public health services | HC.6 | 5.6% | 0.1% | 0.1% | | | | | | 1.9% | 1.9% | | | 60.1% | | 100.0% | 61.4% |
| Health administration and health insurance | HC.7 | 8.3% | 4.8% | 5.1% | | | | | | 5.4% | 5.4% | | 7.2% | | 48.9% | | |
| | Total | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

SHA Table 3.1 Current expenditure on health by provider and financing agent (FJD, millions)

| | | | General government | Private Sector | Private Insurance | Private household out-of-pocket expenditure | NPISH (other than social insurance) | Corporations (other than health insurance) | Rest of the world | |
|--|--------------|---------------|--------------------|----------------|-------------------|---|-------------------------------------|--|-------------------|-------------------|
| | | Total | HF.1 | HF.2 | HF.2.2 | HF.2.3 | HF.2.4 | HF.2.5 | HF.3 | Percentage |
| Hospitals | HP.1 | 128.39 | 105.74 | 19.79 | 6.05 | 12.94 | | .79 | 2.86 | 65.70% |
| General hospitals | HP.1.1 | 122.64 | 100.00 | 19.79 | 6.05 | 12.94 | | .79 | 2.86 | 62.76% |
| Mental health and substance abuse hospitals | HP.1.2 | 3.20 | 3.20 | | | | | | | 1.64% |
| Specialty hospitals | HP.1.3 | 2.54 | 2.54 | | | | | | | 1.30% |
| Nursing & residential care facilities | HP.2 | .85 | .85 | | | | | | | 0.43% |
| Nursing care facilities | HP.2.1 | .00 | .00 | | | | | | | 0.00% |
| Community care facilities for the elderly | HP.2.3 | .85 | .85 | | | | | | | 0.43% |
| Providers of ambulatory health care | HP.3 | 22.38 | 13.20 | 9.18 | 1.14 | 7.71 | | .33 | | 11.45% |
| Offices of physicians | HP.3.1 | 22.35 | 13.17 | 9.18 | 1.14 | 7.71 | | .33 | | 11.44% |
| Providers of all other ambulatory health care services | HP.3.9.9 | .03 | .03 | | | | | | | 0.01% |
| Retail sale and other providers of medical goods | HP.4 | 11.80 | .03 | 11.00 | .08 | 10.80 | | .13 | .77 | 6.04% |
| Provision and administration of public health programs | HP.5 | 10.85 | 5.01 | 2.47 | | .04 | 2.42 | | 3.38 | 5.55% |
| Health administration and insurance | HP.6 | 16.21 | 8.09 | 6.73 | 6.52 | .21 | | | 1.38 | 8.29% |
| Other industries (rest of economy) | HP.7 | 2.46 | 2.36 | .10 | | .10 | | | | 1.26% |
| Rest of the world | HP.9 | 2.48 | .86 | 1.01 | 1.01 | | | | .61 | 1.27% |
| | Total | 195.42 | 136.15 | 50.27 | 14.80 | 31.80 | 2.42 | 1.25 | 9.00 | 100.00% |

SHA Table 3.2 Current expenditure on health by provider and financing agent: share by financing agent

| | | | General government | Private Sector | Private Insurance | Private household out-of-pocket expenditure | NPISH (other than social insurance) | Corporations (other than health insurance) | Rest of the world |
|--|----------|--------|--------------------|----------------|-------------------|---|-------------------------------------|--|-------------------|
| | | Total | HF.1 | HF.2 | HF.2.2 | HF.2.3 | HF.2.4 | HF.2.5 | HF.3 |
| Hospitals | HP.1 | 100.0% | 82.4% | 15.4% | 4.7% | 10.1% | | 0.6% | 2.2% |
| General hospitals | HP.1.1 | 100.0% | 81.5% | 16.1% | 4.9% | 10.5% | | 0.6% | 2.3% |
| Mental health and substance abuse hospitals | HP.1.2 | 100.0% | 100.0% | | | | | | |
| Specialty hospitals | HP.1.3 | 100.0% | 100.0% | | | | | | |
| Nursing & residential care facilities | HP.2 | 100.0% | 100.0% | | | | | | |
| Nursing care facilities | HP.2.1 | 100.0% | 100.0% | | | | | | |
| Community care facilities for the elderly | HP.2.3 | 100.0% | 100.0% | | | | | | |
| Providers of ambulatory health care | HP.3 | 100.0% | 59.0% | 41.0% | 5.1% | 34.5% | | 1.5% | |
| Offices of physicians | HP.3.1 | 100.0% | 58.9% | 41.1% | 5.1% | 34.5% | | 1.5% | |
| Providers of all other ambulatory health care services | HP.3.9.9 | 100.0% | 100.0% | | | | | | |
| Retail sale and other providers of medical goods | HP.4 | 100.0% | 0.3% | 93.2% | 0.7% | 91.5% | | 1.1% | 6.5% |
| Provision and administration of public health programs | HP.5 | 100.0% | 46.1% | 22.7% | | 0.4% | 22.3% | | 31.1% |
| Health administration and insurance | HP.6 | 100.0% | 49.9% | 41.5% | 40.2% | 1.3% | | | 8.5% |
| Other industries (rest of economy) | HP.7 | 100.0% | 96.0% | 4.0% | | 4.0% | | | |
| Rest of the world | HP.9 | 100.0% | 34.7% | 40.5% | 100.0% | | | | 24.7% |
| | Total | 100.0% | 69.7% | 25.7% | 7.6% | 16.3% | 1.2% | 0.6% | 4.6% |

SHA Table 3.3 Current expenditure on health by provider and financing agent: share by provider

| | | | General government | Private Sector | Private Insurance | Private household out-of-pocket expenditure | NPISH (other than social insurance) | Corporations (other than health insurance) | Rest of the world |
|--|----------|--------|--------------------|----------------|-------------------|---|-------------------------------------|--|-------------------|
| | | Total | HF.1 | HF.2 | HF.2.2 | HF.2.3 | HF.2.4 | HF.2.5 | HF.3 |
| Hospitals | HP.1 | 65.7% | 77.7% | 39.4% | 40.9% | 40.7% | | 63.4% | 31.8% |
| General hospitals | HP.1.1 | 62.8% | 73.4% | 39.4% | 40.9% | 40.7% | | 63.4% | 31.8% |
| Mental health and substance abuse hospitals | HP.1.2 | 1.6% | 2.4% | | | | | | |
| Specialty hospitals | HP.1.3 | 1.3% | 1.9% | | | | | | |
| Nursing & residential care facilities | HP.2 | 0.4% | 0.6% | | | | | | |
| Nursing care facilities | HP.2.1 | 0.0% | 0.0% | | | | | | |
| Community care facilities for the elderly | HP.2.3 | 0.4% | 0.6% | | | | | | |
| Providers of ambulatory health care | HP.3 | 11.5% | 9.7% | 18.3% | 7.7% | 24.3% | | 26.4% | |
| Offices of physicians | HP.3.1 | 11.4% | 9.7% | | 7.7% | 24.3% | | 26.4% | |
| Providers of all other ambulatory health care services | HP.3.9.9 | 0.0% | 0.0% | | | | | | |
| Retail sale and other providers of medical goods | HP.4 | 6.0% | 0.0% | 21.9% | 0.5% | 34.0% | | 10.1% | 8.5% |
| Provision and administration of public health programs | HP.5 | 5.6% | 3.7% | 4.9% | | 0.1% | 100.0% | | 37.5% |
| Health administration and insurance | HP.6 | 8.3% | 5.9% | 13.4% | 44.1% | 0.7% | | | 15.3% |
| Other industries (rest of economy) | HP.7 | 1.3% | 1.7% | 0.2% | | 0.3% | | | |
| Rest of the world | HP.9 | 1.3% | 0.6% | 2.0% | 6.8% | | | | 6.8% |
| | Total | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

SHA Table 4.1 Current expenditure on health by function and financing agent (FJD, millions)

| | | | Central Government | Private Sector | Private Insurance | Private household OOP | Non-profit institutions | Corporations (other than social insurance) | Rest of the World | |
|--|--------------|---------------|--------------------|----------------|-------------------|-----------------------|-------------------------|--|-------------------|-------------------|
| | | Total | HF.1 | HF.2 | HF.2.2 | HF.2.3 | HF.2.4 | HF.2.5 | HF.3. | Percentage |
| Services of curative care | HC.1 | 153.34 | 119.91 | 29.96 | 8.20 | 20.63 | | 1.12 | 3.47 | 78.46% |
| Inpatient curative care | HC.1.1 | 101.33 | 77.56 | 20.49 | 7.06 | 12.64 | | .79 | 3.28 | 51.85% |
| Outpatient curative care | HC.1.3 | 52.00 | 42.35 | 9.46 | 1.14 | 7.99 | | .33 | .19 | 26.61% |
| Services of rehabilitative care | HC.2 | .11 | .11 | | | | | | | 0.06% |
| Services of long-term nursing care | HC.3 | .85 | .85 | | | | | | | 0.43% |
| Ancillary services to health care | HC.4 | 2.11 | 1.87 | .24 | | .24 | | | | 1.08% |
| Medical goods dispensed to outpatients | HC.5 | 11.80 | .02 | 11.01 | .08 | 10.80 | | .13 | .77 | 6.04% |
| Prevention and public health services | HC.6 | 11.02 | 5.21 | 2.42 | | | 2.42 | | 3.38 | 5.64% |
| Health administration and health insurance | HC.7 | 16.21 | 8.18 | 6.64 | 6.52 | .12 | | | 1.38 | 8.29% |
| | Total | 195.42 | 136.15 | 50.27 | 14.80 | 31.80 | 2.42 | 1.25 | 9.00 | 100.00% |

SHA Table 4.2 Total expenditure on health by function and financing agent: share by financing agent

| | | | Central Government | Private Sector | Private Insurance | Private household OOP | Non-profit institutions | Corporations (other than social insurance) | Rest of the World |
|--|--------------|--------------|--------------------|----------------|-------------------|-----------------------|-------------------------|--|-------------------|
| | | Total | HF.1 | HF.2 | HF.2.2 | HF.2.3 | HF.2.4 | HF.2.5 | HF.3. |
| Services of curative care | HC.1 | 100.0% | 78.2% | 19.5% | 5.3% | 13.5% | | 0.7% | 2.3% |
| Inpatient curative care | HC.1.1 | 100.0% | 76.5% | 20.2% | 7.0% | 12.5% | | 0.8% | 3.2% |
| Outpatient curative care | HC.1.3 | 100.0% | 81.4% | 18.2% | 2.2% | 15.4% | | 0.6% | 0.4% |
| Services of rehabilitative care | HC.2 | 100.0% | 100.0% | | | | | | |
| Services of long-term nursing care | HC.3 | 100.0% | 100.0% | | | | | | |
| Ancillary services to health care | HC.4 | 100.0% | 88.6% | 11.4% | | 11.4% | | | |
| Medical goods dispensed to outpatients | HC.5 | 100.0% | 0.2% | 93.3% | 0.7% | 91.6% | | 1.1% | 6.5% |
| Prevention and public health services | HC.6 | 100.0% | 47.3% | 22.0% | | | 22.0% | | 30.7% |
| Health administration and health insurance | HC.7 | 100.0% | 50.5% | 41.0% | 40.2% | 0.8% | | | 8.5% |
| | Total | 100.0% | 69.7% | 25.7% | 7.6% | 16.3% | 1.2% | 0.6% | 4.6% |

SHA Table 4.3 Total expenditure on health by function and financing agent: share by function

| | | | Central Government | Private Sector | Private Insurance | Private household OOP | Non-profit institutions | Corporations (other than social insurance) | Rest of the World |
|--|--------------|--------------|--------------------|----------------|-------------------|-----------------------|-------------------------|--|-------------------|
| | | Total | HF.1 | HF.2 | HF.2.2 | HF.2.3 | HF.2.4 | HF.2.5 | HF.3. |
| Services of curative care | HC.1 | 78.5% | 88.1% | 59.6% | 55.4% | 64.9% | | 89.9% | 38.6% |
| Inpatient curative care | HC.1.1 | 66.1% | 57.0% | 40.8% | 47.7% | 39.7% | | 63.4% | 36.5% |
| Outpatient curative care | HC.1.3 | 33.9% | 31.1% | 18.8% | 7.7% | 25.1% | | 26.4% | 2.1% |
| Services of rehabilitative care | HC.2 | 0.1% | 0.1% | | | | | | |
| Services of long-term nursing care | HC.3 | 0.4% | 0.6% | | | | | | |
| Ancillary services to health care | HC.4 | 1.1% | 1.4% | 0.5% | | 0.8% | | | |
| Medical goods dispensed to outpatients | HC.5 | 6.0% | 0.0% | 21.9% | 0.5% | 34.0% | | 10.1% | 8.5% |
| Prevention and public health services | HC.6 | 5.6% | 3.8% | 4.8% | | | 100.0% | | 37.5% |
| Health administration and health insurance | HC.7 | 8.3% | 6.0% | 13.2% | 44.1% | 0.4% | | | 15.3% |
| | | | | | | | | | |
| | Total | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |