

# Hong Kong's Domestic Health Accounts (DHA)

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## A. ESTIMATE OF HEALTH EXPENDITURE : 1989/90 – 2009/10

### Summary results:

Based on the guidelines of the Organisation for Economic Co-operation and Development (OECD), the Food and Health Bureau has updated the estimates of domestic health expenditure in Hong Kong to the position in the fiscal year 2009/10. The major trend and pattern in breakdown by financing source, provider and function are summarized below.

- (a) Total health expenditure ([Tables 1.1 – 1.2](#) and [Figures 1.1 – 1.2](#))
  1. Total health expenditure amounted to HK\$88,721 million in 2009/10, with annual per capita spending at HK\$12,724.
  2. From 1989/90 to 2009/10, total health expenditure rose at an average annual rate of 6.0% in real terms, faster than the corresponding increase of 4.0% in Gross Domestic Product (GDP) during the same period. As a result, total health expenditure as percentage of GDP went up from 3.6% in 1989/90 to 5.2% in 2009/10.
- (b) Health financing sources ([Tables 2.1 – 2.2](#) and [Figures 2.1 – 2.5](#))
  1. Analysed by financing source, the increase in total health expenditure from 1989/90 to 2009/10 was largely driven by the public health expenditure, which soared by 299% cumulatively in real terms during the period. This well exceeded the corresponding increase of 166% for private health expenditure.
  2. The public share in total health expenditure went up from 39% in 1989/90 to 49% in 2009/10. Public health expenditure as percentage of GDP increased from 1.4% to 2.6% during the same period.
  3. The private share in total health expenditure went down from 61% in 1989/90 to 51% in 2009/10. Yet private health expenditure as percentage of GDP grew moderately from 2.2% to 2.7% during the period.
  4. Within private health expenditure, out-of-pocket payments by households accounted for the largest share at 69% in 2009/10, though this was somewhat lower than that of 77% in 1989/90.
  5. Employer-provided group medical benefits were the second largest financing source of private health expenditure, accounting for 15% of private health expenditure in 2009/10. It was followed by individually purchased private health insurance, with a share of 13%. Over the past decade or so, the share attributed to individually purchased private health insurance showed a distinct uptrend.

- (c) Health care providers ([Tables 3.1 – 3.3](#) and [Figure 3.1](#))
1. Analysed by provider, spending at providers of ambulatory services and at hospitals taken together persistently accounted for more than 70% of total health expenditure. In 2009/10, the share was 74%.
  2. However, the trend for health expenditure at providers of ambulatory services and at hospitals was diverse. Spending at providers of ambulatory services as a share of total health expenditure decreased gradually from 44% in 1989/90 to 30% in 2009/10. On the other hand, increase in spending at hospitals led to a rise in the hospital share of total health expenditure from 28% to 43% during the same period.
  3. Public health expenditure was mostly incurred at hospitals, which accounted for 69% of public health expenditure in 2009/10. As regards private health expenditure, half (50%) were incurred at providers of ambulatory services in 2009/10.
- (d) Health care functions ([Tables 4.1 – 4.5](#) and [Figure 4.1](#))
1. Analysed by health care function, the two largest components of total health expenditure were persistently ambulatory services (33%-42% of the total) and inpatient curative care (21%-29%) during the period from 1989/90 to 2009/10. In 2009/10, their respective shares stood at 34% and 27%.
  2. Public health expenditure was mostly incurred in inpatient curative care and ambulatory services, with respective shares of 34% and 24% in 2009/10. Private health expenditure was concentrated in ambulatory services, inpatient curative care and medical goods outside the patient care setting, with respective shares of 42%, 21% and 19%.
- (e) Comparison with other economies ([Table 5.1](#))
1. Amongst the economies under comparison, Hong Kong's healthcare system affords service quality and health outcome that fare well by global standards at relatively low total and public health expenditures as percentages of GDP (5.2% and 2.6% respectively in 2009/10), indicating cost efficiency and effectiveness.
  2. The ratio of Hong Kong's public health expenditure to GDP should also be considered in conjunction with her low tax regime and stringent control on government expenditure for the sake of fiscal prudence. The public health expenditure as percentage of total tax revenue in Hong Kong is comparable to other economies somewhere in the middle amongst the economies under comparison.
- (f) Further detailed tabulations
1. More detailed cross-tabulations of health expenditure by financing source, provider and function are presented in [Tables 6.1 – 6.5](#).

**Table 1.1 Total health expenditure, 1989/90 – 2009/10**

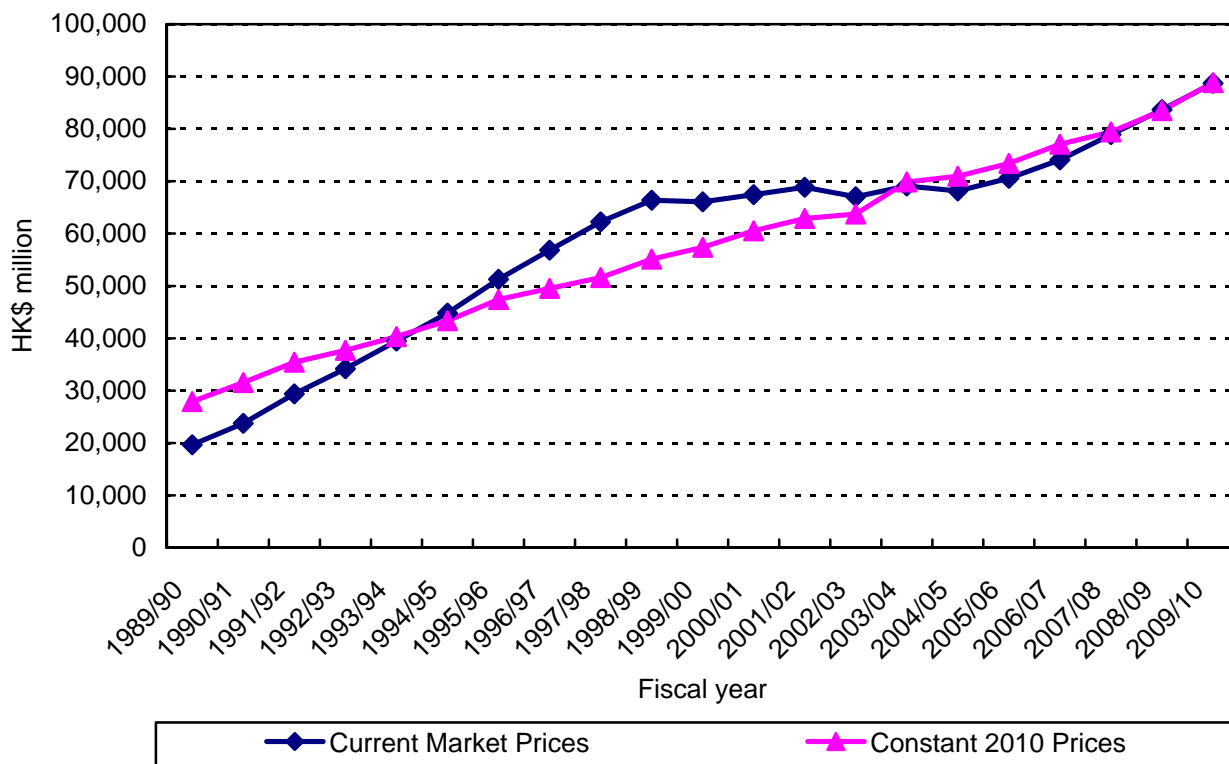
Fiscal year	At Current Market Prices				At Constant 2010 Prices				Total health expenditure as a percentage of GDP (%)
	Total health expenditure (HK\$ million)	Annual change in total health expenditure (%)	GDP (HK\$ million)	Annual change in GDP (%)	Total health expenditure (HK\$ million)	Annual change in total health expenditure (%)	GDP (HK\$ million)	Annual change in GDP (%)	
1989/90	19,643		549,666		27,916		781,160		3.6
1990/91	23,767	21.0	617,918	12.4	31,564	13.1	820,632	5.1	3.8
1991/92	29,367	23.6	719,477	16.4	35,423	12.2	867,862	5.8	4.1
1992/93	34,179	16.4	836,467	16.3	37,682	6.4	922,187	6.3	4.1
1993/94	39,481	15.5	962,337	15.0	40,321	7.0	982,808	6.6	4.1
1994/95	44,809	13.5	1,067,386	10.9	43,356	7.5	1,032,792	5.1	4.2
1995/96	51,255	14.4	1,139,319	6.7	47,415	9.4	1,053,943	2.0	4.5
1996/97	56,823	10.9	1,270,280	11.5	49,535	4.5	1,107,357	5.1	4.5
1997/98	62,236	9.5	1,375,859	8.3	51,607	4.2	1,140,864	3.0	4.5
1998/99	66,357	6.6	1,291,361	-6.1	55,113	6.8	1,072,534	-6.0	5.1
1999/00	66,059	-0.4	1,306,811	1.2	57,370	4.1	1,134,920	5.8	5.1
2000/01	67,439	2.1	1,335,305	2.2	60,521	5.5	1,198,321	5.6	5.1
2001/02	68,835	2.1	1,310,612	-1.8	62,897	3.9	1,197,537	-0.1	5.3
2002/03	67,038	-2.6	1,293,484	-1.3	63,757	1.4	1,230,191	2.7	5.2
2003/04	69,102	3.1	1,266,023	-2.1	69,860	9.6	1,279,902	4.0	5.5
2004/05	68,142	-1.4	1,330,921	5.1	70,970	1.6	1,386,142	8.3	5.1
2005/06	70,571	3.6	1,439,689	8.2	73,396	3.4	1,497,330	8.0	4.9
2006/07	74,082	5.0	1,529,844	6.3	77,071	5.0	1,591,573	6.3	4.8
2007/08	78,901	6.5	1,687,679	10.3	79,426	3.1	1,698,921	6.7	4.7
2008/09	83,690	6.1	1,677,759	-0.6	83,498	5.1	1,673,909	-1.5	5.0
2009/10	88,721	6.0	1,693,145	0.9	88,847	6.4	1,695,553	1.3	5.2

**Table 1.2 Per capita health expenditure, 1989/90 – 2009/10**

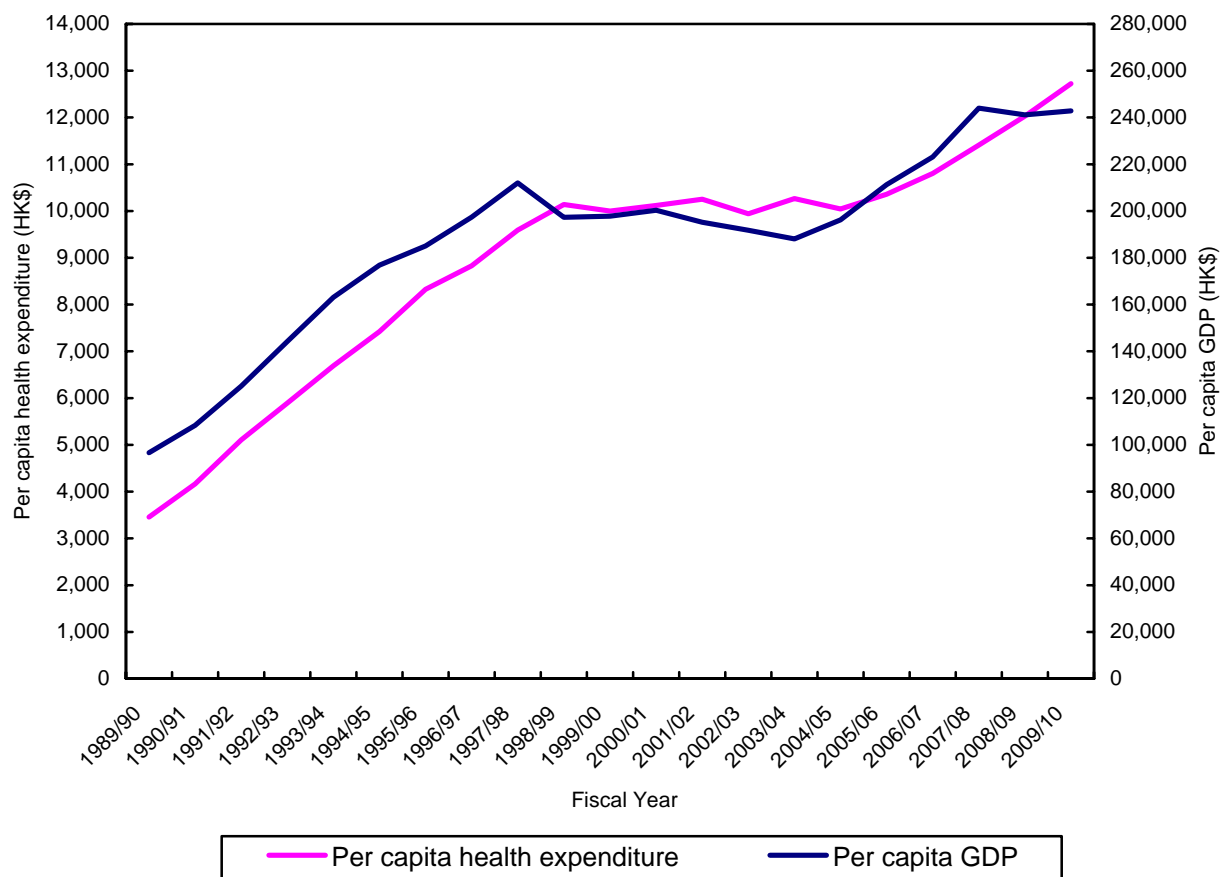
Fiscal year	Population estimates (million)	At Current Market Prices				At Constant 2010 Prices			
		Per capita health expenditure (HK\$)	Annual change in per capita health expenditure (%)	GDP per capita (HK\$)	Annual change in GDP per capita (%)	Per capita health expenditure (HK\$)	Annual change in per capita health expenditure (%)	GDP per capita (HK\$)	Annual change in GDP per capita (%)
1989/90	5.7	3,455		96,667		4,909		137,378	
1990/91	5.7	4,166	20.6	108,321	12.1	5,533	12.7	143,857	4.7
1991/92	5.8	5,105	22.5	125,083	15.5	6,158	11.3	150,880	4.9
1992/93	5.8	5,892	15.4	144,206	15.3	6,496	5.5	158,984	5.4
1993/94	5.9	6,691	13.5	163,080	13.1	6,833	5.2	166,549	4.8
1994/95	6.0	7,424	11.0	176,854	8.4	7,184	5.1	171,122	2.7
1995/96	6.2	8,326	12.1	185,072	4.6	7,702	7.2	171,203	*
1996/97	6.4	8,830	6.0	197,386	6.7	7,697	-0.1	172,070	0.5
1997/98	6.5	9,591	8.6	212,020	7.4	7,953	3.3	175,807	2.2
1998/99	6.5	10,141	5.7	197,344	-6.9	8,422	5.9	163,903	-6.8
1999/00	6.6	9,999	-1.4	197,807	0.2	8,684	3.1	171,788	4.8
2000/01	6.7	10,118	1.2	200,346	1.3	9,080	4.6	179,793	4.7
2001/02	6.7	10,252	1.3	195,197	-2.6	9,368	3.2	178,356	-0.8
2002/03	6.7	9,940	-3.0	191,795	-1.7	9,454	0.9	182,410	2.3
2003/04	6.7	10,267	3.3	188,094	-1.9	10,379	9.8	190,156	4.2
2004/05	6.8	10,045	-2.2	196,200	4.3	10,462	0.8	204,340	7.5
2005/06	6.8	10,358	3.1	211,309	7.7	10,773	3.0	219,769	7.6
2006/07	6.9	10,804	4.3	223,104	5.6	11,240	4.3	232,106	5.6
2007/08	6.9	11,408	5.6	244,015	9.4	11,484	2.2	245,640	5.8
2008/09	7.0	12,028	5.4	241,134	-1.2	12,001	4.5	240,580	-2.1
2009/10	7.0	12,724	5.8	242,821	0.7	12,742	6.2	243,167	1.1

Note: \* within  $\pm 0.05\%$

**Figure 1.1 Total health expenditure at current and constant price, 1989/90 – 2009/10**



**Figure 1.2 Per capita health expenditure and GDP (current price), 1989/90 – 2009/10**



**Table 2.1 Total health expenditure by public and private sectors, 1989/90 – 2009/10**

Fiscal year	At Current Market Prices (HK\$ million)			At Constant 2010 Prices (HK\$ million)			Public share (%)	As % of GDP		
	Public health expenditure	Private health expenditure	Total health expenditure	Public health expenditure	Private health expenditure	Total health expenditure		Public health expenditure	Private health expenditure	Total health expenditure
1989/90	7,749	11,895	19,643	11,012	16,904	27,916	39.4	1.4	2.2	3.6
1990/91	10,016	13,751	23,767	13,302	18,262	31,564	42.1	1.6	2.2	3.8
1991/92	13,393	15,973	29,367	16,156	19,268	35,423	45.6	1.9	2.2	4.1
1992/93	15,844	18,336	34,179	17,467	20,215	37,682	46.4	1.9	2.2	4.1
1993/94	18,657	20,824	39,481	19,054	21,267	40,321	47.3	1.9	2.2	4.1
1994/95	21,581	23,227	44,809	20,882	22,474	43,356	48.2	2.0	2.2	4.2
1995/96	25,316	25,940	51,255	23,419	23,996	47,415	49.4	2.2	2.3	4.5
1996/97	28,653	28,170	56,823	24,978	24,557	49,535	50.4	2.3	2.2	4.5
1997/98	31,671	30,565	62,236	26,262	25,345	51,607	50.9	2.3	2.2	4.5
1998/99	35,800	30,557	66,357	29,734	25,379	55,113	54.0	2.8	2.4	5.1
1999/00	35,997	30,062	66,059	31,262	26,108	57,370	54.5	2.8	2.3	5.1
2000/01	37,028	30,411	67,439	33,230	27,291	60,521	54.9	2.8	2.3	5.1
2001/02	39,152	29,684	68,835	35,774	27,123	62,897	56.9	3.0	2.3	5.3
2002/03	38,526	28,512	67,038	36,641	27,117	63,757	57.5	3.0	2.2	5.2
2003/04	39,889	29,213	69,102	40,326	29,533	69,860	57.7	3.2	2.3	5.5
2004/05	37,090	31,052	68,142	38,629	32,340	70,970	54.4	2.8	2.3	5.1
2005/06	36,934	33,636	70,571	38,413	34,983	73,396	52.3	2.6	2.3	4.9
2006/07	37,422	36,660	74,082	38,932	38,139	77,071	50.5	2.4	2.4	4.8
2007/08	38,828	40,073	78,901	39,086	40,340	79,426	49.2	2.3	2.4	4.7
2008/09	41,257	42,432	83,690	41,162	42,335	83,498	49.3	2.5	2.5	5.0
2009/10	43,823	44,898	88,721	43,886	44,961	88,847	49.4	2.6	2.7	5.2

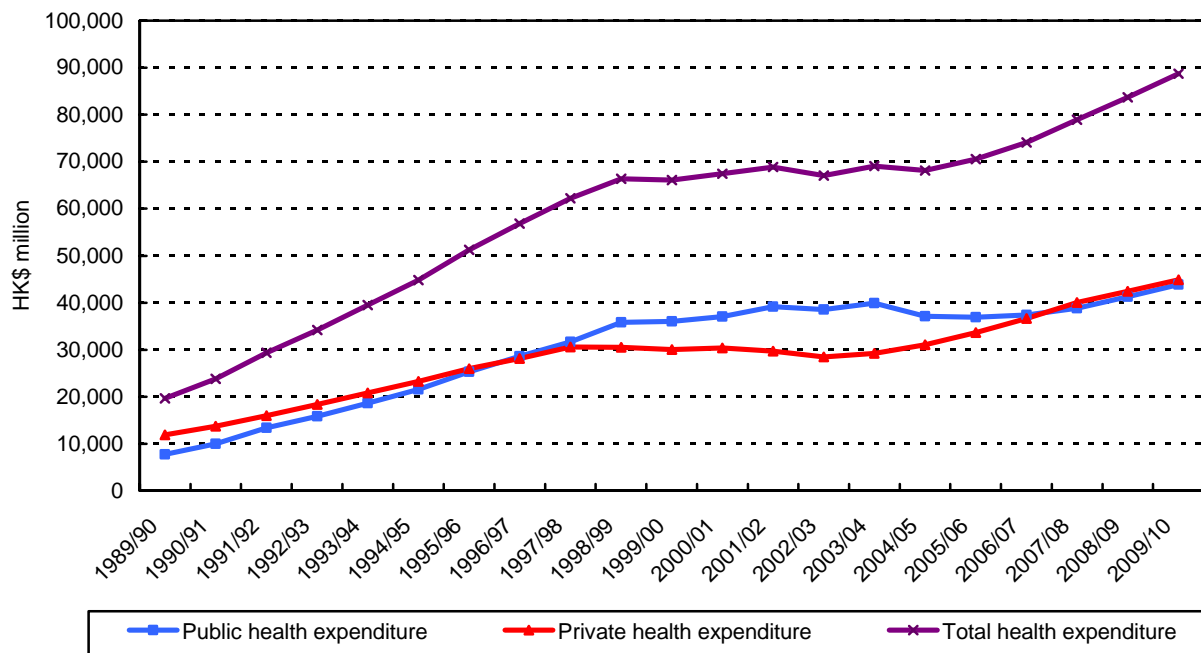
**Table 2.2 Total health expenditure by source, 1989/90 – 2009/10**

(HK\$ million)

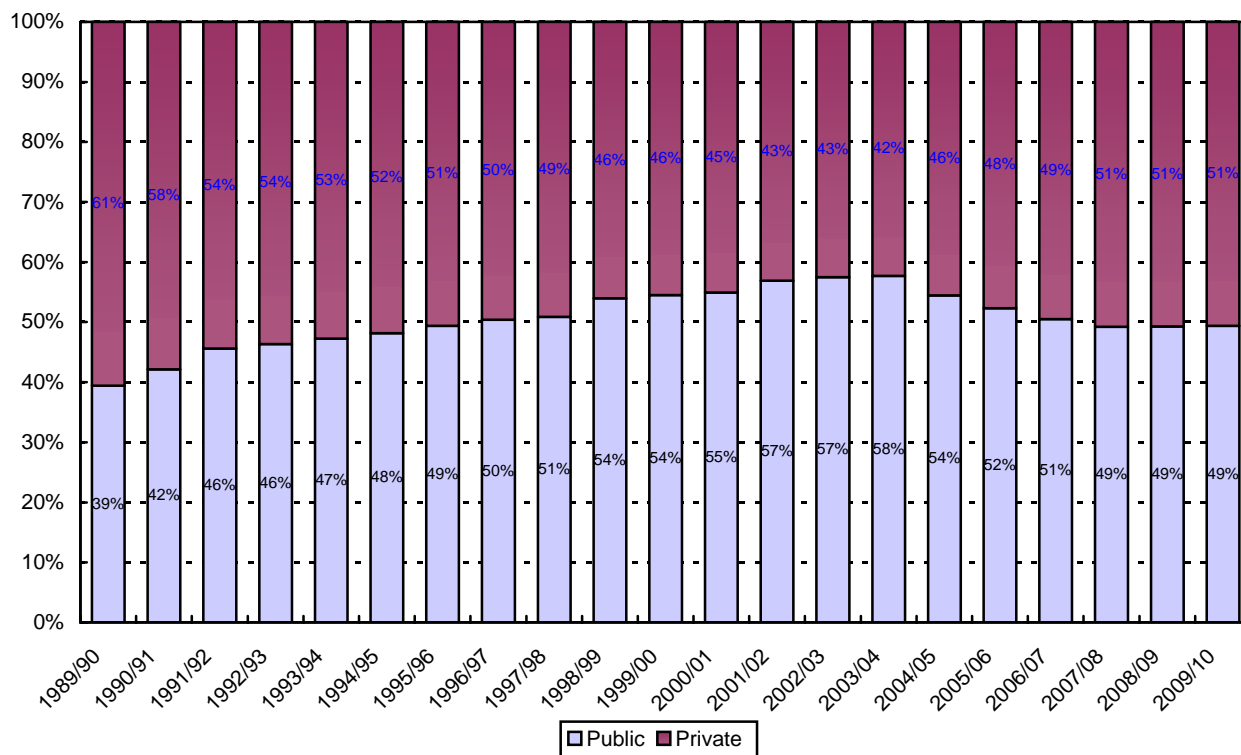
Fiscal year	Government	Employer-provided group medical benefits	Private insurance	Private household out-of-pocket expenditure	Non-profit institutions serving households	Corporations (other than health insurance)	Non-patient care related revenue	Provider own funds	Rest of the world	Total health expenditure
1989/90	7,749	2,049	263	9,212	6	4	11	347	1	19,643
1990/91	10,016	2,347	306	10,725	7	5	16	345	#	23,767
1991/92	13,393	2,724	361	12,554	9	5	17	303	1	29,367
1992/93	15,844	3,168	418	14,375	29	5	18	321	1	34,179
1993/94	18,657	3,652	480	15,948	68	7	20	648	2	39,481
1994/95	21,581	4,124	716	17,656	189	10	29	502	-	44,809
1995/96	25,316	4,622	1,336	18,989	487	14	36	456	-	51,255
1996/97	28,653	5,275	1,641	20,590	246	14	41	363	#	56,823
1997/98	31,671	5,782	1,961	21,952	324	15	53	478	#	62,236
1998/99	35,800	5,977	2,188	21,466	456	17	57	395	#	66,357
1999/00	35,997	5,733	2,374	21,359	216	16	58	307	-	66,059
2000/01	37,028	5,546	2,541	21,772	309	17	23	204	-	67,439
2001/02	39,152	5,388	2,721	21,006	243	16	52	257	#	68,835
2002/03	38,526	5,171	2,935	19,807	261	16	53	269	-	67,038
2003/04	39,889	5,073	3,079	20,367	359	17	34	284	-	69,102
2004/05	37,090	5,110	3,284	22,039	300	16	21	282	-	68,142
2005/06	36,934	5,359	3,663	23,712	350	17	8	527	#	70,571
2006/07	37,422	5,711	4,213	25,334	306	18	13	1,064	-	74,082
2007/08	38,828	6,162	4,721	27,440	370	19	14	1,347	1	78,901
2008/09	41,257	6,430	5,417	29,028	383	20	16	1,137	1	83,690
2009/10	43,823	6,595	6,041	30,961	493	21	22	765	-	88,721

Note: # less than HK\$0.5 million.  
- denotes nil

**Figure 2.1 Public, private and total health expenditure (current price), 1989/90 – 2009/10**

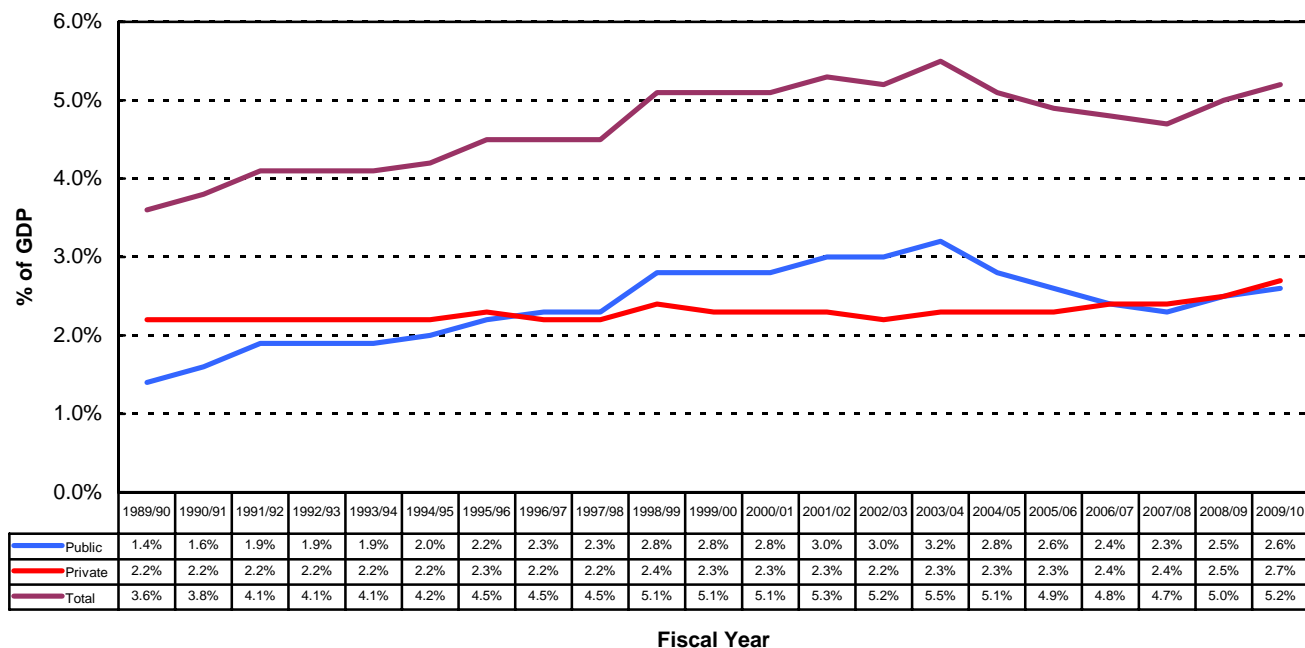


**Figure 2.2 Public and private share of total health expenditure, 1989/90 – 2009/10**



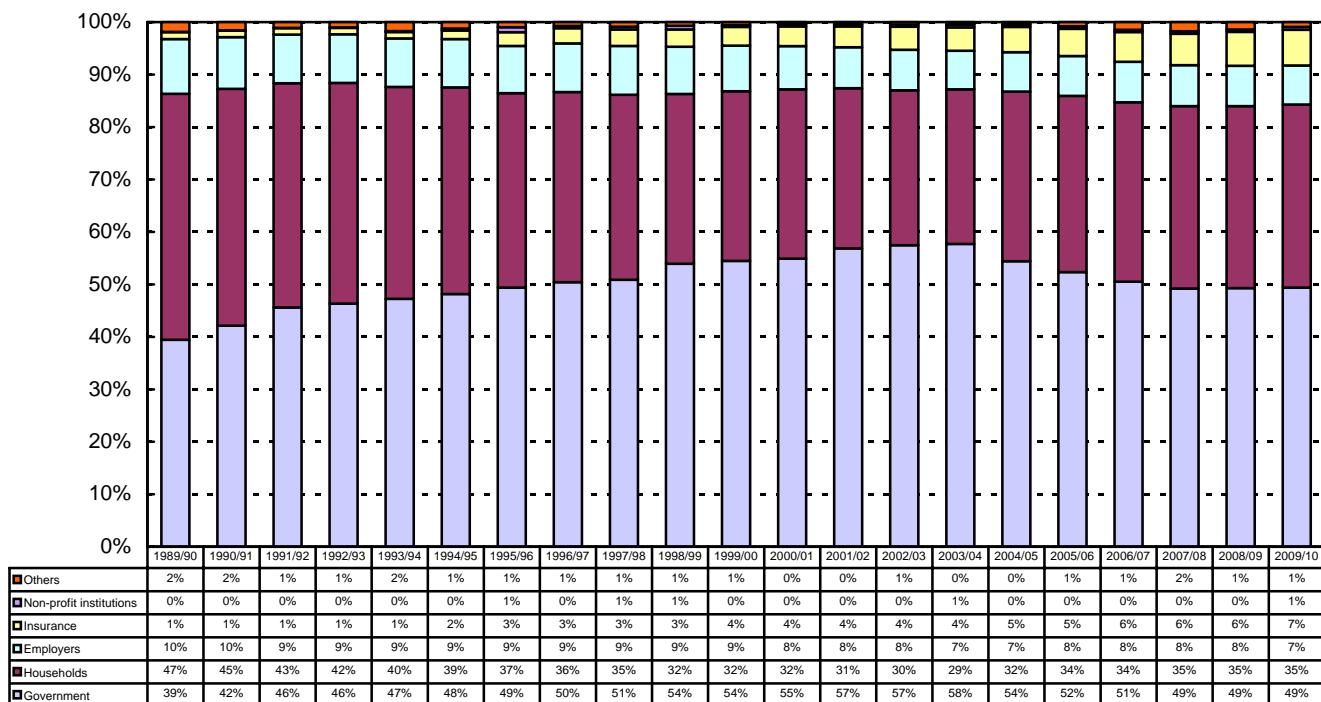


**Figure 2.3 Public and private health expenditure as a percentage of GDP, 1989/90 – 2009/10**

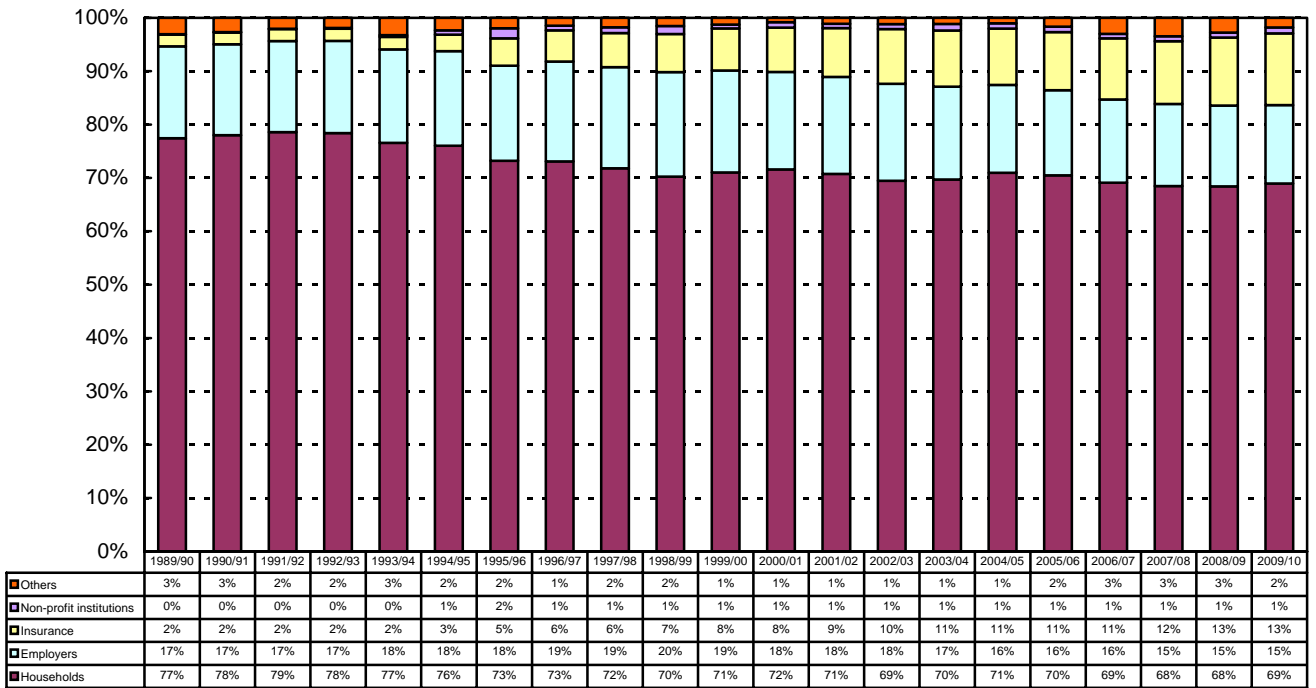


Fiscal Year

**Figure 2.4 Mix of financing sources of total health expenditure, 1989/90 – 2009/10**



**Figure 2.5 Mix of private health expenditure, 1989/90 – 2009/10**



**Table 3.1 Total health expenditure by provider, 1989/90 – 2009/10**

Fiscal Year	Hospitals		Nursing and residential care facilities		Providers of ambulatory health care		Retail sale and other providers of medical goods		Provision and administration of public health programmes		General health administration and insurance		Other industries (rest of the economy)		Rest of the world		Total health expenditure	
	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)
1989/90	5,531	(28.2)	347	(1.8)	8,713	(44.4)	2,309	(11.8)	463	(2.4)	584	(3.0)	1,620	(8.2)	75	(0.4)	19,643	(100.0)
1990/91	7,111	(29.9)	422	(1.8)	10,245	(43.1)	2,638	(11.1)	577	(2.4)	661	(2.8)	2,022	(8.5)	91	(0.4)	23,767	(100.0)
1991/92	10,259	(34.9)	479	(1.6)	12,098	(41.2)	2,918	(9.9)	666	(2.3)	748	(2.5)	2,088	(7.1)	111	(0.4)	29,367	(100.0)
1992/93	12,318	(36.0)	582	(1.7)	14,000	(41.0)	3,177	(9.3)	742	(2.2)	1,111	(3.3)	2,116	(6.2)	132	(0.4)	34,179	(100.0)
1993/94	14,361	(36.4)	632	(1.6)	15,876	(40.2)	3,460	(8.8)	845	(2.1)	1,167	(3.0)	2,988	(7.6)	153	(0.4)	39,481	(100.0)
1994/95	16,909	(37.7)	797	(1.8)	17,900	(39.9)	3,762	(8.4)	951	(2.1)	1,427	(3.2)	2,885	(6.4)	176	(0.4)	44,809	(100.0)
1995/96	19,805	(38.6)	988	(1.9)	19,679	(38.4)	4,160	(8.1)	1,121	(2.2)	1,700	(3.3)	3,598	(7.0)	203	(0.4)	51,255	(100.0)
1996/97	22,334	(39.3)	1,198	(2.1)	21,445	(37.7)	4,931	(8.7)	1,269	(2.2)	1,863	(3.3)	3,548	(6.2)	235	(0.4)	56,823	(100.0)
1997/98	24,857	(39.9)	1,445	(2.3)	23,024	(37.0)	5,823	(9.4)	1,448	(2.3)	1,937	(3.1)	3,424	(5.5)	278	(0.4)	62,236	(100.0)
1998/99	27,270	(41.1)	1,641	(2.5)	22,793	(34.3)	6,345	(9.6)	1,612	(2.4)	1,996	(3.0)	4,382	(6.6)	319	(0.5)	66,357	(100.0)
1999/00	28,100	(42.5)	1,960	(3.0)	22,029	(33.3)	6,862	(10.4)	1,659	(2.5)	2,026	(3.1)	3,083	(4.7)	341	(0.5)	66,059	(100.0)
2000/01	28,962	(42.9)	2,141	(3.2)	21,772	(32.3)	7,441	(11.0)	1,696	(2.5)	1,976	(2.9)	3,091	(4.6)	360	(0.5)	67,439	(100.0)
2001/02	30,808	(44.8)	2,256	(3.3)	21,190	(30.8)	7,257	(10.5)	1,776	(2.6)	2,217	(3.2)	2,964	(4.3)	368	(0.5)	68,835	(100.0)
2002/03	31,373	(46.8)	2,426	(3.6)	20,168	(30.1)	6,836	(10.2)	1,896	(2.8)	2,472	(3.7)	1,499	(2.2)	367	(0.5)	67,038	(100.0)
2003/04	32,091	(46.4)	2,504	(3.6)	19,649	(28.4)	6,751	(9.8)	2,785	(4.0)	2,545	(3.7)	2,422	(3.5)	355	(0.5)	69,102	(100.0)
2004/05	30,738	(45.1)	2,566	(3.8)	20,454	(30.0)	7,254	(10.6)	2,150	(3.2)	2,218	(3.3)	2,369	(3.5)	394	(0.6)	68,142	(100.0)
2005/06	31,060	(44.0)	2,633	(3.7)	21,601	(30.6)	7,553	(10.7)	2,154	(3.1)	2,404	(3.4)	2,748	(3.9)	418	(0.6)	70,571	(100.0)
2006/07	32,201	(43.5)	2,733	(3.7)	22,616	(30.5)	7,688	(10.4)	2,407	(3.2)	2,819	(3.8)	3,170	(4.3)	449	(0.6)	74,082	(100.0)
2007/08	34,204	(43.4)	2,909	(3.7)	23,806	(30.2)	8,240	(10.4)	2,407	(3.1)	3,299	(4.2)	3,551	(4.5)	484	(0.6)	78,901	(100.0)
2008/09	37,134	(44.4)	3,114	(3.7)	24,821	(29.7)	8,593	(10.3)	2,427	(2.9)	3,851	(4.6)	3,231	(3.9)	519	(0.6)	83,690	(100.0)
2009/10	38,437	(43.3)	3,404	(3.8)	26,967	(30.4)	8,727	(9.8)	2,718	(3.1)	4,053	(4.6)	3,847	(4.3)	568	(0.6)	88,721	(100.0)

Note: Figures in brackets denote percentage of row total

**Table 3.2 Public health expenditure by provider, 1989/90 – 2009/10**

Fiscal Year	Hospitals		Nursing and residential care facilities		Providers of ambulatory health care		Retail sale and other providers of medical goods		Provision and administration of public health programmes		General health administration and insurance		Other industries (rest of the economy)		Rest of the world		Total public expenditure	
	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)
1989/90	4,522	(58.4)	214	(2.8)	1,108	(14.3)	-	(-)	452	(5.8)	177	(2.3)	1,275	(16.5)	-	(-)	7,749	(100.0)
1990/91	5,892	(58.8)	271	(2.7)	1,413	(14.1)	-	(-)	565	(5.6)	192	(1.9)	1,682	(16.8)	-	(-)	10,016	(100.0)
1991/92	8,788	(65.6)	309	(2.3)	1,649	(12.3)	-	(-)	653	(4.9)	199	(1.5)	1,795	(13.4)	-	(-)	13,393	(100.0)
1992/93	10,595	(66.9)	380	(2.4)	1,872	(11.8)	-	(-)	728	(4.6)	476	(3.0)	1,793	(11.3)	-	(-)	15,844	(100.0)
1993/94	12,442	(66.7)	429	(2.3)	2,164	(11.6)	31	(0.2)	826	(4.4)	449	(2.4)	2,316	(12.4)	-	(-)	18,657	(100.0)
1994/95	14,729	(68.2)	539	(2.5)	2,477	(11.5)	61	(0.3)	929	(4.3)	548	(2.5)	2,299	(10.7)	-	(-)	21,581	(100.0)
1995/96	17,396	(68.7)	732	(2.9)	2,807	(11.1)	99	(0.4)	1,095	(4.3)	388	(1.5)	2,800	(11.1)	-	(-)	25,316	(100.0)
1996/97	19,771	(69.0)	949	(3.3)	3,142	(11.0)	141	(0.5)	1,241	(4.3)	301	(1.0)	3,109	(10.9)	-	(-)	28,653	(100.0)
1997/98	22,109	(69.8)	1,257	(4.0)	3,565	(11.3)	223	(0.7)	1,416	(4.5)	325	(1.0)	2,777	(8.8)	-	(-)	31,671	(100.0)
1998/99	24,483	(68.4)	1,441	(4.0)	4,010	(11.2)	218	(0.6)	1,579	(4.4)	370	(1.0)	3,698	(10.3)	-	(-)	35,800	(100.0)
1999/00	25,307	(70.3)	1,688	(4.7)	4,076	(11.3)	223	(0.6)	1,625	(4.5)	368	(1.0)	2,709	(7.5)	-	(-)	35,997	(100.0)
2000/01	26,054	(70.4)	1,803	(4.9)	4,213	(11.4)	238	(0.6)	1,657	(4.5)	329	(0.9)	2,735	(7.4)	-	(-)	37,028	(100.0)
2001/02	27,818	(71.1)	1,965	(5.0)	4,397	(11.2)	266	(0.7)	1,736	(4.4)	352	(0.9)	2,618	(6.7)	-	(-)	39,152	(100.0)
2002/03	28,387	(73.7)	2,098	(5.4)	4,445	(11.5)	273	(0.7)	1,855	(4.8)	356	(0.9)	1,112	(2.9)	-	(-)	38,526	(100.0)
2003/04	28,763	(72.1)	2,097	(5.3)	3,812	(9.6)	259	(0.6)	2,742	(6.9)	331	(0.8)	1,884	(4.7)	-	(-)	39,889	(100.0)
2004/05	26,909	(72.6)	2,051	(5.5)	3,549	(9.6)	272	(0.7)	2,098	(5.7)	280	(0.8)	1,932	(5.2)	-	(-)	37,090	(100.0)
2005/06	26,625	(72.1)	2,062	(5.6)	3,522	(9.5)	283	(0.8)	2,104	(5.7)	299	(0.8)	2,040	(5.5)	-	(-)	36,934	(100.0)
2006/07	26,871	(71.8)	2,126	(5.7)	3,542	(9.5)	261	(0.7)	2,356	(6.3)	286	(0.8)	1,980	(5.3)	-	(-)	37,422	(100.0)
2007/08	27,941	(72.0)	2,234	(5.8)	3,693	(9.5)	234	(0.6)	2,346	(6.0)	334	(0.9)	2,045	(5.3)	-	(-)	38,828	(100.0)
2008/09	29,888	(72.4)	2,394	(5.8)	4,024	(9.8)	245	(0.6)	2,371	(5.7)	379	(0.9)	1,956	(4.7)	-	(-)	41,257	(100.0)
2009/10	30,334	(69.2)	2,664	(6.1)	4,615	(10.5)	277	(0.6)	2,661	(6.1)	399	(0.9)	2,872	(6.6)	-	(-)	43,823	(100.0)

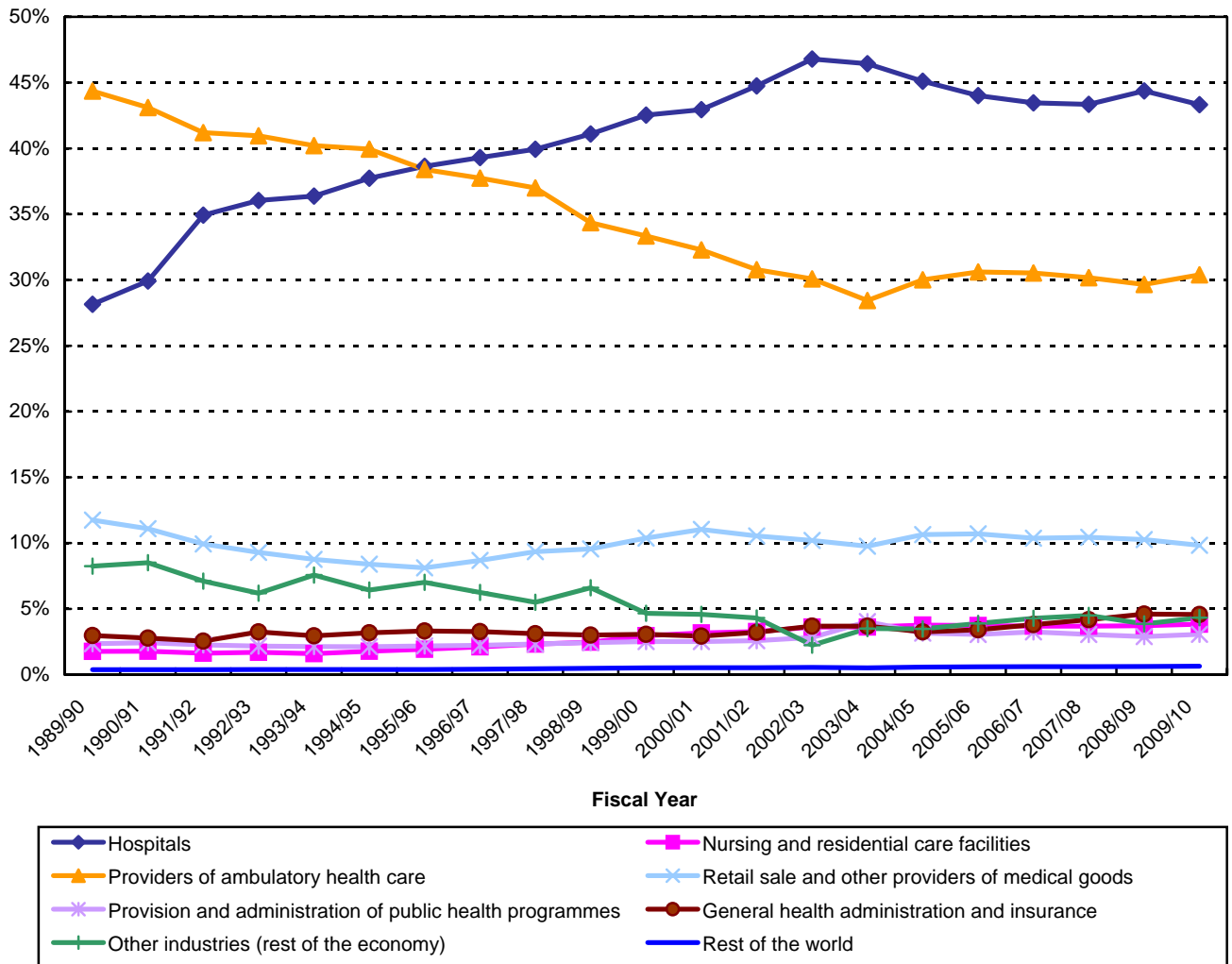
Note: Figures in brackets denote percentage of row total  
 - denotes nil

**Table 3.3 Private health expenditure by provider, 1989/90 – 2009/10**

Fiscal Year	Hospitals		Nursing and residential care facilities		Providers of ambulatory health care		Retail sale and other providers of medical goods		Provision and administration of public health programmes		General health administration and insurance		Other industries (rest of the economy)		Rest of the world		Total private expenditure	
	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)
1989/90	1,009	(8.5)	133	(1.1)	7,605	(63.9)	2,309	(19.4)	11	(0.1)	407	(3.4)	345	(2.9)	75	(0.6)	11,895	(100.0)
1990/91	1,218	(8.9)	151	(1.1)	8,832	(64.2)	2,638	(19.2)	12	(0.1)	469	(3.4)	340	(2.5)	91	(0.7)	13,751	(100.0)
1991/92	1,471	(9.2)	170	(1.1)	10,449	(65.4)	2,918	(18.3)	13	(0.1)	549	(3.4)	293	(1.8)	111	(0.7)	15,973	(100.0)
1992/93	1,723	(9.4)	202	(1.1)	12,129	(66.1)	3,177	(17.3)	15	(0.1)	635	(3.5)	323	(1.8)	132	(0.7)	18,336	(100.0)
1993/94	1,919	(9.2)	203	(1.0)	13,711	(65.8)	3,429	(16.5)	19	(0.1)	718	(3.4)	672	(3.2)	153	(0.7)	20,824	(100.0)
1994/95	2,180	(9.4)	258	(1.1)	15,423	(66.4)	3,701	(15.9)	22	(0.1)	879	(3.8)	586	(2.5)	176	(0.8)	23,227	(100.0)
1995/96	2,410	(9.3)	256	(1.0)	16,872	(65.0)	4,061	(15.7)	26	(0.1)	1,313	(5.1)	798	(3.1)	203	(0.8)	25,940	(100.0)
1996/97	2,563	(9.1)	249	(0.9)	18,303	(65.0)	4,790	(17.0)	29	(0.1)	1,562	(5.5)	439	(1.6)	235	(0.8)	28,170	(100.0)
1997/98	2,748	(9.0)	189	(0.6)	19,459	(63.7)	5,600	(18.3)	33	(0.1)	1,612	(5.3)	647	(2.1)	278	(0.9)	30,565	(100.0)
1998/99	2,786	(9.1)	200	(0.7)	18,783	(61.5)	6,127	(20.0)	33	(0.1)	1,625	(5.3)	684	(2.2)	319	(1.0)	30,557	(100.0)
1999/00	2,793	(9.3)	272	(0.9)	17,952	(59.7)	6,639	(22.1)	34	(0.1)	1,657	(5.5)	374	(1.2)	341	(1.1)	30,062	(100.0)
2000/01	2,908	(9.6)	338	(1.1)	17,559	(57.7)	7,203	(23.7)	39	(0.1)	1,648	(5.4)	356	(1.2)	360	(1.2)	30,411	(100.0)
2001/02	2,990	(10.1)	291	(1.0)	16,792	(56.6)	6,991	(23.6)	40	(0.1)	1,865	(6.3)	347	(1.2)	368	(1.2)	29,684	(100.0)
2002/03	2,986	(10.5)	328	(1.2)	15,723	(55.1)	6,563	(23.0)	41	(0.1)	2,116	(7.4)	388	(1.4)	367	(1.3)	28,512	(100.0)
2003/04	3,328	(11.4)	406	(1.4)	15,838	(54.2)	6,492	(22.2)	43	(0.1)	2,213	(7.6)	538	(1.8)	355	(1.2)	29,213	(100.0)
2004/05	3,829	(12.3)	515	(1.7)	16,905	(54.4)	6,982	(22.5)	52	(0.2)	1,939	(6.2)	437	(1.4)	394	(1.3)	31,052	(100.0)
2005/06	4,435	(13.2)	571	(1.7)	18,079	(53.7)	7,270	(21.6)	50	(0.1)	2,105	(6.3)	708	(2.1)	418	(1.2)	33,636	(100.0)
2006/07	5,330	(14.5)	606	(1.7)	19,074	(52.0)	7,427	(20.3)	51	(0.1)	2,533	(6.9)	1,190	(3.2)	449	(1.2)	36,660	(100.0)
2007/08	6,263	(15.6)	675	(1.7)	20,113	(50.2)	8,006	(20.0)	61	(0.2)	2,965	(7.4)	1,506	(3.8)	484	(1.2)	40,073	(100.0)
2008/09	7,246	(17.1)	719	(1.7)	20,797	(49.0)	8,348	(19.7)	57	(0.1)	3,472	(8.2)	1,274	(3.0)	519	(1.2)	42,432	(100.0)
2009/10	8,103	(18.0)	739	(1.6)	22,352	(49.8)	8,450	(18.8)	56	(0.1)	3,654	(8.1)	974	(2.2)	568	(1.3)	44,898	(100.0)

Note: Figures in brackets denote percentage of row total

**Figure 3.1 Percentage of total health expenditure by provider, 1989/90 to 2009/10**



**Table 4.1 Total health expenditure by function, 1989/90 – 2009/10**

(HK\$ million)

Fiscal Year	Services of curative care					Rehabilitative and extended care	Long-term care	Ancillary services to health care	Medical goods outside the patient care setting	Prevention and public health services	Health programme administration and health insurance	Investment in medical facilities	Total health expenditure
	All	Inpatient curative care	Day patient hospital services	Ambulatory services	Home care								
1989/90	12,861 (65.5%)	4,141 (21.1%)	483 (2.5%)	8,237 (41.9%)	- (-)	444 (2.3%)	545 (2.8%)	559 (2.8%)	2,455 (12.5%)	575 (2.9%)	584 (3.0%)	1,620 (8.2%)	19,643 (100.0%)
1990/91	15,603 (65.6%)	5,281 (22.2%)	622 (2.6%)	9,699 (40.8%)	- (-)	581 (2.4%)	678 (2.9%)	693 (2.9%)	2,816 (11.8%)	713 (3.0%)	661 (2.8%)	2,022 (8.5%)	23,767 (100.0%)
1991/92	20,075 (68.4%)	7,150 (24.3%)	856 (2.9%)	12,069 (41.1%)	- (-)	802 (2.7%)	859 (2.9%)	794 (2.7%)	3,156 (10.7%)	844 (2.9%)	748 (2.5%)	2,088 (7.1%)	29,367 (100.0%)
1992/93	23,634 (69.1%)	8,435 (24.7%)	1,005 (2.9%)	14,176 (41.5%)	18 (0.1%)	954 (2.8%)	1,018 (3.0%)	913 (2.7%)	3,485 (10.2%)	948 (2.8%)	1,111 (3.3%)	2,116 (6.2%)	34,179 (100.0%)
1993/94	26,944 (68.2%)	9,665 (24.5%)	1,145 (2.9%)	16,115 (40.8%)	20 (*)	1,138 (3.2%)	1,222 (3.1%)	1,106 (2.8%)	3,847 (9.7%)	1,069 (2.7%)	1,167 (3.0%)	2,988 (7.6%)	39,481 (100.0%)
1994/95	30,954 (69.1%)	11,247 (25.1%)	1,346 (3.0%)	18,335 (40.9%)	25 (0.1%)	1,342 (3.0%)	1,488 (3.3%)	1,270 (2.8%)	4,240 (9.5%)	1,203 (2.7%)	1,427 (3.2%)	2,885 (6.4%)	44,809 (100.0%)
1995/96	34,985 (68.3%)	12,937 (25.2%)	1,556 (3.0%)	20,457 (39.9%)	35 (0.1%)	1,643 (3.2%)	1,790 (3.5%)	1,430 (2.8%)	4,702 (9.2%)	1,407 (2.7%)	1,700 (3.3%)	3,598 (7.0%)	51,255 (100.0%)
1996/97	38,842 (68.4%)	14,546 (25.6%)	1,706 (3.0%)	22,463 (39.5%)	127 (0.2%)	1,831 (3.2%)	2,123 (3.7%)	1,568 (2.8%)	5,465 (9.6%)	1,583 (2.8%)	1,863 (3.3%)	3,548 (6.2%)	56,823 (100.0%)
1997/98	42,605 (68.5%)	16,223 (26.1%)	1,734 (2.8%)	24,478 (39.3%)	170 (0.3%)	2,036 (3.3%)	2,422 (3.9%)	1,730 (2.8%)	6,301 (10.1%)	1,782 (2.9%)	1,937 (3.1%)	3,424 (5.5%)	62,236 (100.0%)
1998/99	44,460 (67.0%)	17,450 (26.3%)	1,918 (2.9%)	24,887 (37.5%)	206 (0.3%)	2,312 (3.5%)	2,756 (4.2%)	1,797 (2.7%)	6,685 (10.1%)	1,968 (3.0%)	1,996 (3.0%)	4,382 (6.6%)	66,357 (100.0%)
1999/00	44,553 (67.4%)	17,602 (26.6%)	2,009 (3.0%)	24,723 (37.4%)	219 (0.3%)	2,474 (3.7%)	3,142 (4.8%)	1,754 (2.7%)	7,050 (10.7%)	1,978 (3.0%)	2,026 (3.1%)	3,083 (4.7%)	66,059 (100.0%)
2000/01	45,280 (67.1%)	17,993 (26.7%)	2,236 (3.3%)	24,748 (36.7%)	303 (0.4%)	2,495 (3.7%)	3,326 (4.9%)	1,745 (2.6%)	7,507 (11.1%)	2,019 (3.0%)	1,976 (2.9%)	3,091 (4.6%)	67,439 (100.0%)
2001/02	46,167 (67.1%)	18,780 (27.3%)	2,459 (3.6%)	24,607 (35.7%)	321 (0.5%)	2,798 (4.1%)	3,455 (5.0%)	1,807 (2.6%)	7,323 (10.6%)	2,104 (3.1%)	2,217 (3.2%)	2,964 (4.3%)	68,835 (100.0%)
2002/03	45,605 (68.0%)	18,881 (28.2%)	2,566 (3.8%)	23,799 (35.5%)	358 (0.5%)	2,822 (4.2%)	3,675 (5.5%)	1,832 (2.7%)	6,901 (10.3%)	2,231 (3.3%)	2,472 (3.7%)	1,499 (2.2%)	67,038 (100.0%)
2003/04	45,845 (66.3%)	19,218 (27.8%)	2,383 (3.4%)	23,885 (34.6%)	358 (0.5%)	2,900 (4.2%)	3,712 (5.4%)	1,742 (2.5%)	6,815 (9.9%)	3,120 (4.5%)	2,545 (3.7%)	2,422 (3.5%)	69,102 (100.0%)
2004/05	45,756 (67.1%)	19,002 (27.9%)	2,329 (3.4%)	24,047 (35.3%)	379 (0.6%)	2,728 (4.0%)	3,526 (5.2%)	1,722 (2.5%)	7,324 (10.7%)	2,500 (3.7%)	2,218 (3.3%)	2,369 (3.5%)	68,142 (100.0%)
2005/06	47,240 (66.9%)	19,574 (27.7%)	2,410 (3.4%)	24,862 (35.2%)	394 (0.6%)	2,671 (3.8%)	3,620 (5.1%)	1,750 (2.5%)	7,628 (10.8%)	2,511 (3.6%)	2,404 (3.4%)	2,748 (3.9%)	70,571 (100.0%)
2006/07	49,287 (66.5%)	20,788 (28.1%)	2,562 (3.5%)	25,539 (34.5%)	397 (0.5%)	2,756 (3.7%)	3,662 (4.9%)	1,854 (2.5%)	7,771 (10.5%)	2,762 (3.7%)	2,819 (3.8%)	3,170 (4.3%)	74,082 (100.0%)
2007/08	52,233 (66.2%)	22,280 (28.2%)	2,888 (3.7%)	26,657 (33.8%)	408 (0.5%)	2,914 (3.7%)	3,789 (4.8%)	2,012 (2.6%)	8,334 (10.6%)	2,768 (3.5%)	3,299 (4.2%)	3,551 (4.5%)	78,901 (100.0%)
2008/09	55,822 (66.7%)	24,261 (29.0%)	3,331 (4.0%)	27,778 (33.2%)	452 (0.5%)	3,144 (3.8%)	3,895 (4.7%)	2,226 (2.7%)	8,692 (10.4%)	2,830 (3.4%)	3,851 (4.6%)	3,231 (3.9%)	83,690 (100.0%)
2009/10	58,707 (66.2%)	24,181 (27.3%)	4,319 (4.9%)	29,732 (33.5%)	474 (0.5%)	3,210 (3.6%)	4,143 (4.7%)	2,389 (2.7%)	8,829 (10.0%)	3,544 (4.0%)	4,053 (4.6%)	3,847 (4.3%)	88,721 (100.0%)

Notes: Figures in brackets denote percentage of row total

\* less than 0.05%

- denotes nil

**Table 4.2 Public health expenditure by function, 1989/90 – 2009/10**

(HK\$ million)

Fiscal Year	Services of curative care					Rehabilitative and extended care	Long-term care	Ancillary services to health care	Medical goods outside the patient care setting	Prevention and public health services	Health programme administration and health insurance	Investment in medical facilities	Total public expenditure
	All	Inpatient curative care	Day patient hospital services	Ambulatory services	Home care								
1989/90	4,601 (59.4%)	2,850 (36.8%)	400 (5.2%)	1,351 (17.4%)	- (-)	423 (5.5%)	404 (5.2%)	360 (4.6%)	- (-)	508 (6.6%)	177 (2.3%)	1,275 (16.5%)	7,749 (100.0%)
1990/91	5,967 (59.6%)	3,736 (37.3%)	523 (5.2%)	1,709 (17.1%)	- (-)	555 (5.5%)	518 (5.2%)	463 (4.6%)	- (-)	638 (6.4%)	192 (1.9%)	1,682 (16.8%)	10,016 (100.0%)
1991/92	8,676 (64.8%)	5,283 (39.4%)	737 (5.5%)	2,656 (19.8%)	- (-)	770 (5.8%)	679 (5.1%)	516 (3.9%)	- (-)	758 (5.7%)	199 (1.5%)	1,795 (13.4%)	13,393 (100.0%)
1992/93	10,419 (65.8%)	6,206 (39.2%)	863 (5.4%)	3,333 (21.0%)	16 (0.1%)	920 (5.8%)	806 (5.1%)	583 (3.7%)	- (-)	847 (5.3%)	476 (3.0%)	1,793 (11.3%)	15,844 (100.0%)
1993/94	12,082 (64.8%)	7,175 (38.5%)	984 (5.3%)	3,905 (20.9%)	18 (0.1%)	1,103 (5.9%)	1,006 (5.4%)	716 (3.8%)	31 (0.2%)	955 (5.1%)	449 (2.4%)	2,316 (12.4%)	18,657 (100.0%)
1994/95	14,271 (66.1%)	8,473 (39.3%)	1,168 (5.4%)	4,606 (21.3%)	23 (0.1%)	1,301 (6.0%)	1,216 (5.6%)	812 (3.8%)	61 (0.3%)	1,074 (5.0%)	548 (2.5%)	2,299 (10.7%)	21,581 (100.0%)
1995/96	16,734 (66.1%)	9,921 (39.2%)	1,366 (5.4%)	5,414 (21.4%)	33 (0.1%)	1,601 (6.3%)	1,520 (6.0%)	906 (3.6%)	99 (0.4%)	1,269 (5.0%)	388 (1.5%)	2,800 (11.1%)	25,316 (100.0%)
1996/97	19,040 (66.4%)	11,340 (39.6%)	1,507 (5.3%)	6,069 (21.2%)	125 (0.4%)	1,783 (6.2%)	1,860 (6.5%)	987 (3.4%)	141 (0.5%)	1,432 (5.0%)	301 (1.0%)	3,109 (10.9%)	28,653 (100.0%)
1997/98	21,415 (67.6%)	12,713 (40.1%)	1,523 (4.8%)	7,012 (22.1%)	167 (0.5%)	1,983 (6.3%)	2,218 (7.0%)	1,109 (3.5%)	223 (0.7%)	1,620 (5.1%)	325 (1.0%)	2,777 (8.8%)	31,671 (100.0%)
1998/99	23,714 (66.2%)	13,909 (38.9%)	1,704 (4.8%)	7,899 (22.1%)	202 (0.6%)	2,257 (6.3%)	2,538 (7.1%)	1,193 (3.3%)	218 (0.6%)	1,811 (5.1%)	370 (1.0%)	3,698 (10.3%)	35,800 (100.0%)
1999/00	24,409 (67.8%)	14,046 (39.0%)	1,800 (5.0%)	8,349 (23.2%)	214 (0.6%)	2,415 (6.7%)	2,850 (7.9%)	1,199 (3.3%)	223 (0.6%)	1,823 (5.1%)	368 (1.0%)	2,709 (7.5%)	35,997 (100.0%)
2000/01	25,243 (68.2%)	14,245 (38.5%)	2,019 (5.5%)	8,683 (23.4%)	296 (0.8%)	2,432 (6.6%)	2,968 (8.0%)	1,235 (3.3%)	238 (0.6%)	1,849 (5.0%)	329 (0.9%)	2,735 (7.4%)	37,028 (100.0%)
2001/02	26,794 (68.4%)	14,960 (38.2%)	2,235 (5.7%)	9,285 (23.7%)	314 (0.8%)	2,728 (7.0%)	3,141 (8.0%)	1,318 (3.4%)	266 (0.7%)	1,935 (4.9%)	352 (0.9%)	2,618 (6.7%)	39,152 (100.0%)
2002/03	27,255 (70.7%)	15,115 (39.2%)	2,336 (6.1%)	9,453 (24.5%)	351 (0.9%)	2,754 (7.1%)	3,339 (8.7%)	1,376 (3.6%)	273 (0.7%)	2,061 (5.4%)	356 (0.9%)	1,112 (2.9%)	38,526 (100.0%)
2003/04	27,033 (67.8%)	15,267 (38.3%)	2,149 (5.4%)	9,270 (23.2%)	347 (0.9%)	2,838 (7.1%)	3,294 (8.3%)	1,301 (3.3%)	259 (0.6%)	2,949 (7.4%)	331 (0.8%)	1,884 (4.7%)	39,889 (100.0%)
2004/05	25,373 (68.4%)	14,333 (38.6%)	2,060 (5.6%)	8,614 (23.2%)	366 (1.0%)	2,654 (7.2%)	3,000 (8.1%)	1,269 (3.4%)	272 (0.7%)	2,311 (6.2%)	280 (0.8%)	1,932 (5.2%)	37,090 (100.0%)
2005/06	25,096 (67.9%)	14,058 (38.1%)	2,099 (5.7%)	8,563 (23.2%)	376 (1.0%)	2,597 (7.0%)	3,039 (8.2%)	1,261 (3.4%)	283 (0.8%)	2,320 (6.3%)	299 (0.8%)	2,040 (5.5%)	36,934 (100.0%)
2006/07	25,345 (67.7%)	14,124 (37.7%)	2,214 (5.9%)	8,633 (23.1%)	373 (1.0%)	2,669 (7.1%)	3,045 (8.1%)	1,267 (3.4%)	261 (0.7%)	2,569 (6.9%)	286 (0.8%)	1,980 (5.3%)	37,422 (100.0%)
2007/08	26,407 (68.0%)	14,610 (37.6%)	2,482 (6.4%)	8,935 (23.0%)	380 (1.0%)	2,828 (7.3%)	3,107 (8.0%)	1,311 (3.4%)	234 (0.6%)	2,562 (6.6%)	334 (0.9%)	2,045 (5.3%)	38,828 (100.0%)
2008/09	28,419 (68.9%)	15,246 (37.0%)	2,906 (7.0%)	9,845 (23.9%)	422 (1.0%)	3,052 (7.4%)	3,170 (7.7%)	1,425 (3.5%)	245 (0.6%)	2,611 (6.3%)	379 (0.9%)	1,956 (4.7%)	41,257 (100.0%)
2009/10	29,005 (66.2%)	14,716 (33.6%)	3,193 (7.3%)	10,651 (24.3%)	445 (1.0%)	3,113 (7.1%)	3,398 (7.8%)	1,483 (3.4%)	277 (0.6%)	3,275 (7.5%)	399 (0.9%)	2,872 (6.6%)	43,823 (100.0%)

Note: Figures in brackets denote percentage of row total  
- denotes nil



**Table 4.3 Private health expenditure by function, 1989/90 – 2009/10**

(HK\$ million)

Fiscal Year	Services of curative care					Rehabilitative and extended care	Long-term care	Ancillary services to health care	Medical goods outside the patient care setting	Prevention and public health services	Health programme administration and health insurance	Investment in medical facilities	Total private expenditure
	All	Inpatient curative care	Day patient hospital services	Ambulatory services	Home care								
1989/90	8,260 (69.4%)	1,291 (10.9%)	83 (0.7%)	6,886 (57.9%)	- (-)	21 (0.2%)	141 (1.2%)	199 (1.7%)	2,455 (20.6%)	67 (0.6%)	407 (3.4%)	345 (2.9%)	11,895 (100.0%)
1990/91	9,635 (70.1%)	1,546 (11.2%)	99 (0.7%)	7,990 (58.1%)	- (-)	26 (0.2%)	160 (1.2%)	230 (1.7%)	2,816 (20.5%)	75 (0.5%)	469 (3.4%)	340 (2.5%)	13,751 (100.0%)
1991/92	11,399 (71.4%)	1,867 (11.7%)	120 (0.7%)	9,412 (58.9%)	- (-)	32 (0.2%)	181 (1.1%)	278 (1.7%)	3,156 (19.8%)	87 (0.5%)	549 (3.4%)	293 (1.8%)	15,973 (100.0%)
1992/93	13,215 (72.1%)	2,228 (12.2%)	142 (0.8%)	10,844 (59.1%)	2 (*)	34 (0.2%)	213 (1.2%)	330 (1.8%)	3,485 (19.0%)	101 (0.5%)	635 (3.5%)	323 (1.8%)	18,336 (100.0%)
1993/94	14,862 (71.4%)	2,489 (12.0%)	161 (0.8%)	12,210 (58.6%)	2 (*)	36 (0.2%)	216 (1.0%)	390 (1.9%)	3,816 (18.3%)	114 (0.5%)	718 (3.4%)	672 (3.2%)	20,824 (100.0%)
1994/95	16,683 (71.8%)	2,774 (11.9%)	178 (0.8%)	13,729 (59.1%)	2 (*)	41 (0.2%)	272 (1.2%)	459 (2.0%)	4,179 (18.0%)	128 (0.6%)	879 (3.8%)	586 (2.5%)	23,227 (100.0%)
1995/96	18,251 (70.4%)	3,016 (11.6%)	190 (0.7%)	15,043 (58.0%)	2 (*)	42 (0.2%)	270 (1.0%)	524 (2.0%)	4,603 (17.7%)	138 (0.5%)	1,313 (5.1%)	798 (3.1%)	25,940 (100.0%)
1996/97	19,802 (70.3%)	3,206 (11.4%)	199 (0.7%)	16,394 (58.2%)	3 (*)	48 (0.2%)	263 (0.9%)	580 (2.1%)	5,324 (18.9%)	150 (0.5%)	1,562 (5.5%)	439 (1.6%)	28,170 (100.0%)
1997/98	21,189 (69.3%)	3,509 (11.5%)	211 (0.7%)	17,466 (57.1%)	3 (*)	53 (0.2%)	204 (0.7%)	621 (2.0%)	6,078 (19.9%)	161 (0.5%)	1,612 (5.3%)	647 (2.1%)	30,565 (100.0%)
1998/99	20,747 (67.9%)	3,540 (11.6%)	214 (0.7%)	16,988 (55.6%)	4 (*)	55 (0.2%)	218 (0.7%)	604 (2.0%)	6,467 (21.2%)	158 (0.5%)	1,625 (5.3%)	684 (2.2%)	30,557 (100.0%)
1999/00	20,143 (67.0%)	3,556 (11.8%)	210 (0.7%)	16,374 (54.5%)	4 (*)	59 (0.2%)	291 (1.0%)	555 (1.8%)	6,827 (22.7%)	155 (0.5%)	1,657 (5.5%)	374 (1.2%)	30,062 (100.0%)
2000/01	20,037 (65.9%)	3,748 (12.3%)	217 (0.7%)	16,066 (52.8%)	6 (*)	63 (0.2%)	358 (1.2%)	510 (1.7%)	7,269 (23.9%)	169 (0.6%)	1,648 (5.4%)	356 (1.2%)	30,411 (100.0%)
2001/02	19,373 (65.3%)	3,820 (12.9%)	225 (0.8%)	15,322 (51.6%)	6 (*)	69 (0.2%)	314 (1.1%)	488 (1.6%)	7,057 (23.8%)	169 (0.6%)	1,865 (6.3%)	347 (1.2%)	29,684 (100.0%)
2002/03	18,349 (64.4%)	3,766 (13.2%)	230 (0.8%)	14,346 (50.3%)	8 (*)	68 (0.2%)	337 (1.2%)	456 (1.6%)	6,628 (23.2%)	170 (0.6%)	2,116 (7.4%)	388 (1.4%)	28,512 (100.0%)
2003/04	18,812 (64.4%)	3,951 (13.5%)	234 (0.8%)	14,615 (50.0%)	11 (*)	62 (0.2%)	418 (1.4%)	441 (1.5%)	6,556 (22.4%)	171 (0.6%)	2,213 (7.6%)	538 (1.8%)	29,213 (100.0%)
2004/05	20,383 (65.6%)	4,669 (15.0%)	269 (0.9%)	15,432 (49.7%)	13 (*)	74 (0.2%)	525 (1.7%)	453 (1.5%)	7,052 (22.7%)	189 (0.6%)	1,939 (6.2%)	437 (1.4%)	31,052 (100.0%)
2005/06	22,143 (65.8%)	5,516 (16.4%)	311 (0.9%)	16,299 (48.5%)	18 (0.1%)	74 (0.2%)	581 (1.7%)	489 (1.5%)	7,345 (21.8%)	191 (0.6%)	2,105 (6.3%)	708 (2.1%)	33,636 (100.0%)
2006/07	23,942 (65.3%)	6,664 (18.2%)	348 (0.9%)	16,907 (46.1%)	24 (0.1%)	87 (0.2%)	616 (1.7%)	588 (1.6%)	7,510 (20.5%)	193 (0.5%)	2,533 (6.9%)	1,190 (3.2%)	36,660 (100.0%)
2007/08	25,826 (64.4%)	7,670 (19.1%)	405 (1.0%)	17,722 (44.2%)	28 (0.1%)	87 (0.2%)	682 (1.7%)	701 (1.8%)	8,100 (20.2%)	206 (0.5%)	2,965 (7.4%)	1,506 (3.8%)	40,073 (100.0%)
2008/09	27,403 (64.6%)	9,014 (21.2%)	425 (1.0%)	17,933 (42.3%)	30 (0.1%)	92 (0.2%)	725 (1.7%)	801 (1.9%)	8,447 (19.9%)	219 (0.5%)	3,472 (8.2%)	1,274 (3.0%)	42,432 (100.0%)
2009/10	29,702 (66.2%)	9,465 (21.1%)	1,126 (2.5%)	19,081 (42.5%)	29 (0.1%)	97 (0.2%)	744 (1.7%)	905 (2.0%)	8,552 (19.0%)	269 (0.6%)	3,654 (8.1%)	974 (2.2%)	44,898 (100.0%)

Notes: Figures in brackets denote percentage of row total

\* less than 0.05%

- denotes nil

**Table 4.4 Total expenditure on other health-related function, 1989/90 – 2009/10**

(HK\$ million)

Fiscal Year	Education and training of health personnel	Research and development in health	Food, hygiene and drinking water control	Environmental health	Administration and provision of social services in kind to assist living with disease and impairment	Administration and provision of health related cash-benefits	Total health and health-related expenditure
1989/90	560 (2.7%)	187 (0.9%)	61 (0.3%)	309 (1.5%)	- (-)	- (-)	20,760 (100.0%)
1990/91	684 (2.7%)	223 (0.9%)	98 (0.4%)	355 (1.4%)	- (-)	# (*)	25,127 (100.0%)
1991/92	835 (2.7%)	258 (0.8%)	113 (0.4%)	473 (1.5%)	- (-)	# (*)	31,046 (100.0%)
1992/93	871 (2.4%)	294 (0.8%)	118 (0.3%)	640 (1.8%)	- (-)	# (*)	36,103 (100.0%)
1993/94	1,082 (2.6%)	365 (0.9%)	140 (0.3%)	999 (2.4%)	- (-)	# (*)	42,066 (100.0%)
1994/95	1,291 (2.7%)	453 (0.9%)	157 (0.3%)	1,458 (3.0%)	- (-)	# (*)	48,168 (100.0%)
1995/96	1,594 (2.9%)	562 (1.0%)	175 (0.3%)	1,820 (3.3%)	- (-)	# (*)	55,407 (100.0%)
1996/97	1,828 (3.0%)	615 (1.0%)	198 (0.3%)	1,979 (3.2%)	- (-)	# (*)	61,443 (100.0%)
1997/98	2,119 (3.1%)	847 (1.3%)	228 (0.3%)	2,241 (3.3%)	- (-)	# (*)	67,672 (100.0%)
1998/99	2,111 (2.9%)	1,043 (1.4%)	272 (0.4%)	2,353 (3.3%)	- (-)	# (*)	72,137 (100.0%)
1999/00	2,293 (3.2%)	1,123 (1.6%)	252 (0.4%)	2,325 (3.2%)	- (-)	# (*)	72,052 (100.0%)
2000/01	2,355 (3.2%)	1,161 (1.6%)	228 (0.3%)	2,681 (3.6%)	- (-)	# (*)	73,864 (100.0%)
2001/02	2,090 (2.8%)	1,188 (1.6%)	227 (0.3%)	2,727 (3.6%)	- (-)	# (*)	75,068 (100.0%)
2002/03	1,640 (2.3%)	1,277 (1.8%)	228 (0.3%)	2,599 (3.6%)	- (-)	# (*)	72,781 (100.0%)
2003/04	1,464 (2.0%)	1,368 (1.8%)	196 (0.3%)	2,535 (3.4%)	- (-)	29 (*)	74,694 (100.0%)
2004/05	1,414 (1.9%)	1,388 (1.9%)	183 (0.2%)	2,386 (3.2%)	- (-)	6 (*)	73,519 (100.0%)
2005/06	1,441 (1.9%)	1,434 (1.9%)	192 (0.3%)	2,303 (3.0%)	- (-)	23 (*)	75,963 (100.0%)
2006/07	1,538 (1.9%)	1,583 (2.0%)	184 (0.2%)	2,239 (2.8%)	- (-)	33 (*)	79,659 (100.0%)
2007/08	1,634 (1.9%)	1,815 (2.1%)	229 (0.3%)	2,490 (2.9%)	- (-)	12 (*)	85,081 (100.0%)
2008/09	1,776 (2.0%)	2,008 (2.2%)	256 (0.3%)	2,783 (3.1%)	- (-)	# (*)	90,513 (100.0%)
2009/10	1,749 (1.8%)	2,088 (2.2%)	266 (0.3%)	2,526 (2.6%)	- (-)	# (*)	95,351 (100.0%)

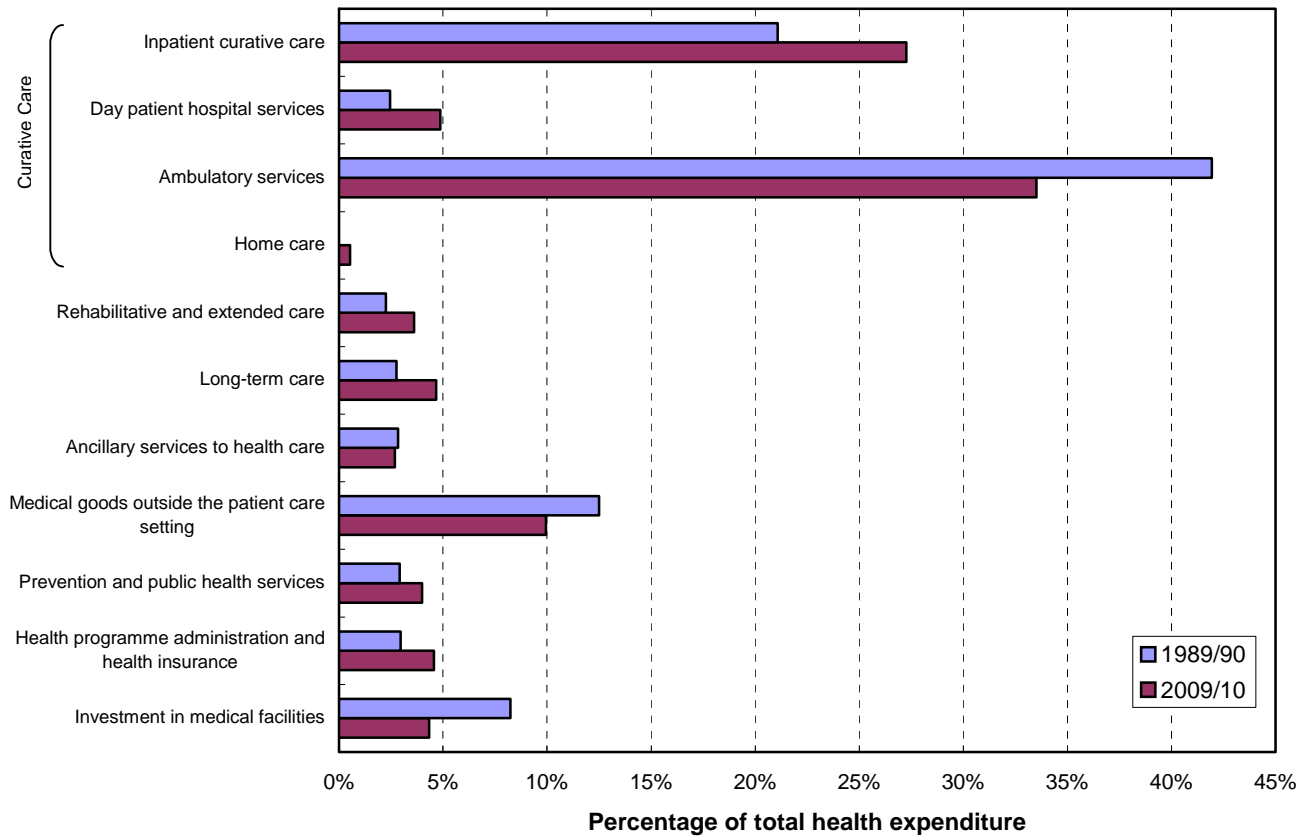
Notes: # less than HK\$0.5 million  
 \* less than 0.05%  
 - denotes nil

**Table 4.5 Public and private share of health expenditure by function, 2009/10**

<i>Function</i>	<i>Public</i>		<i>Private</i>		<i>Total</i>	
	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)
Services of curative care	29,005	(49.4)	29,702	(50.6)	58,707	(100.0)
- <i>Inpatient curative care</i>	14,716	(60.9)	9,465	(39.1)	24,181	(100.0)
- <i>Day patient hospital services</i>	3,193	(73.9)	1,126	(26.1)	4,319	(100.0)
- <i>Ambulatory services</i>	10,651	(35.8)	19,081	(64.2)	29,732	(100.0)
- <i>Home care</i>	445	(93.8)	29	(6.2)	474	(100.0)
Rehabilitative and extended care	3,113	(97.0)	97	(3.0)	3,210	(100.0)
Long-term care	3,398	(82.0)	744	(18.0)	4,143	(100.0)
Ancillary services to health care	1,483	(62.1)	905	(37.9)	2,389	(100.0)
Medical goods outside the patient care setting	277	(3.1)	8,552	(96.9)	8,829	(100.0)
Prevention and public health services	3,275	(92.4)	269	(7.6)	3,544	(100.0)
Health programme administration and health insurance	399	(9.8)	3,654	(90.2)	4,053	(100.0)
Investment in medical facilities	2,872	(74.7)	974	(25.3)	3,847	(100.0)
<b>Total</b>	<b>43,823</b>	<b>(49.4)</b>	<b>44,898</b>	<b>(50.6)</b>	<b>88,721</b>	<b>(100.0)</b>

Note: Figures in brackets denote percentage of row total

**Figure 4.1 Percentage of total health expenditure by function, 1989/90 and 2009/10**



**Table 5.1 Comparison on health expenditure between Hong Kong and selected economies**

Economy	Reference period	Total health expenditure as % of GDP	Public health expenditure as % of GDP	Private health expenditure as % of GDP	Total Public Expenditure as % of GDP	Public health expenditure as % of total tax revenue	Highest marginal personal income tax rate *	Sales/VAT tax rate
							Latest position	
United States	2010	17.6	8.5	9.1	42.6	34.1	41.7%	2.9%-7.25% <sup>#</sup>
France	2010	11.6	9.0	2.7	56.7	20.9	38.4%	19.6%
Germany	2010	11.6	8.9	2.7	48.1	24.7	47.5%	19%
Canada	2010	11.4	8.1	3.3	44.1	26.1	46.4%	5%-15.5%
Switzerland	2010	11.4	7.4	3.9	35.2	26.4	36.0%	8%
Austria	2010	11.0	8.4	2.6	52.6	19.9	43.7%	20%
United Kingdom	2010	9.6	8.0	1.6	50.5	23.0	50.0%	20%
Japan	2010	9.5	7.8	1.7	41.0	28.3	47.2%	5%
Australia	2009/10	9.4	6.6	2.8	34.2	25.8	45.0%	10%
Finland	2010	8.9	6.6	2.3	55.5	15.6	48.2%	23%
South Korea	2010	7.1	4.1	3.0	30.1	16.4	35.2%	10%
Taiwan	2010	6.5	3.7	2.8	18.9	31.2	40.0%	5%
Hong Kong	2009/10	5.2	2.6	2.7	18.6	21.1	17.0%	-
The mainland of China	2010	5.1	2.7	2.4	22.5	14.8	45.0%	17%
Singapore	2010	4.0	1.4	2.5	15.4	10.7	20.0%	7%

Notes:

- denotes nil

\* Excluding employee social security contribution

<sup>#</sup> Some states in the United States do not implement sales tax

Major data sources:

1. OECD.Stat website (accessed on 27 November 2012)
2. OECD Tax Database (accessed on 27 November 2012)
3. World Health Organization's National Health Accounts Series (accessed on 27 November 2012)
4. Hong Kong's Domestic Health Accounts: Estimates of Domestic Health Expenditure, 1989/90-2009/10
5. Various government sources in Australia, the mainland of China, Taiwan, Hong Kong and Singapore

**Table 6.1 Total health expenditure by financing source and function, 2009/10**

(HK\$ million)

	Government <sup>(3)</sup>	Private household out-of-pocket expenditure	Employer-provided group medical benefits <sup>(8)</sup>	Private insurance	Others <sup>(11)</sup>	Total
Public in-patient <sup>(1)</sup>	22,351	1,212 <sup>(6)</sup>	-	-	49	23,612
Public specialist out-patient	8,949	1,254 <sup>(6)</sup>	-	-	-	10,203
Public primary care/general out-patient	5,347	342 <sup>(6)</sup>	-	-	59	5,748
Private in-patient <sup>(1)</sup>	872 <sup>(4)</sup>	5,469 <sup>(7)</sup>	2,732	1,879	27	10,979
Private primary care/out-patient <sup>(2)</sup>	421 <sup>(5)</sup>	11,627	2,468	1,328	12	15,856
Dental care	538	2,138	103	82	10	2,870
Medical goods outside patient care settings	277	8,410	-	-	142	8,829
Others (including ancillary medical services, investment and administration)	5,069	509	1,291 <sup>(9)</sup>	2,753 <sup>(10)</sup>	1,002	10,624
<b>Total</b>	<b>43,823</b>	<b>30,961</b>	<b>6,595</b>	<b>6,041</b>	<b>1,301</b>	<b>88,721</b>

Notes:

- denotes nil

- (1) Include in-patient curative care, in-patient rehabilitative care, in-patient and institutional long-term care, and day patient hospital services.
- (2) Private out-patient included both specialist and general out-patient.
- (3) Include expenditure on civil servant and Hospital Authority staff medical benefit.
- (4) Subsidized in-patient and institutional long-term care.
- (5) Included government subsidies on the Human Swine Influenza Vaccination Programme, Influenza Vaccination Subsidy Scheme, and Elderly Health Care Voucher Pilot Scheme.
- (6) Include employer-provided group medical benefits and private insurance for which there are no separate statistics.
- (7) Include \$253 million that was spent on in-patient and institutional long-term care.
- (8) Include medical benefit not in the form of medical insurance provided by private companies / organizations, and exclude civil servant and Hospital Authority staff medical benefit.
- (9) Include expenditures on ancillary services to healthcare (such as laboratory services and diagnostic imaging services) as well as the administration and operation of employer-provided group medical benefits.
- (10) Include expenditures on ancillary services to healthcare (such as laboratory services and diagnostic imaging services) as well as the administration and operation of private insurance.
- (11) Include non-profit institutions serving households, corporations and non-patient care related revenue.

**Table 6.2 Health expenditure by function, provider and financing source, 2009/10**

(HK\$ million)

Expenditure category	HKDHA-HCF	HKDHA-HCP	* Total current health expenditure	HKDHA-HFS financing source											
				HFS.1	HFS.1.1	HFS.1.2	HFS.2	HFS.2.1	HFS.2.2	HFS.2.3	HFS.2.4	HFS.2.5	HFS.2.6	HFS.2.7	HFS.3
					Public sector	General government		Social security funds	Private sector	Employer-provided group medical benefits	Private insurance	Private household out-of-pocket expenditure	Non-profit institutions serving households	Corporations (other than health insurance)	
<i>In-patient care including day patient</i>	HCF.1.1; 1.2; 2.1; 2.2;	All industries	31,260	20,586	20,586	-	10,674	2,732	1,879	6,030	5	-	2	26	-
Curative and rehabilitative care															
General hospitals		HCP.1.1	23,709	17,090	17,090	-	6,618	1,651	1,179	3,776	-	-	1	12	-
Speciality hospitals		HCP.1.2+1.3	3,040	2,952	2,952	-	88	-	-	74	-	-	1	14	-
Nursing and residential care facilities		HCP.2	561	544	544	-	17	-	-	15	1	-	-	#	-
All other providers		All other	3,951	-	-	-	3,951	1,081	700	2,165	4	-	#	1	-
Long-term care	HCF.3.1; 3.2	All industries	3,993	3,258	3,258	-	735	-	-	692	16	-	7	20	-
General hospitals		HCP.1.1	389	382	382	-	8	-	-	8	-	-	-	-	-
Speciality hospitals		HCP.1.2+1.3	885	872	872	-	13	-	-	13	-	-	-	-	-
Nursing and residential care facilities		HCP.2	2,720	2,005	2,005	-	715	-	-	671	16	-	7	20	-
All other providers		All other	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ambulatory and rehabilitative care</i>	HCF.1.3; 2.3	All industries	29,732	10,651	10,651	-	19,081	2,572	1,409	15,024	58	-	10	8	-
Hospitals		HCP.1	10,415	9,039	9,039	-	1,376	-	-	1,374	-	-	#	2	-
Offices of medical practitioners		HCP.3.1	15,075	984	984	-	14,091	2,290	1,282	10,455	49	-	10	6	-
Offices of dentists		HCP.3.2	2,777	538	538	-	2,239	103	82	2,045	10	-	#	#	-
Offices of allied and other health professionals		HCP.3.3	1,174	41	41	-	1,133	179	46	909	-	-	-	-	-
Other out-patient facilities		HCP.3.4	52	50	50	-	2	-	-	2	-	-	-	-	-
All other providers		All other	239	-	-	-	239	-	-	239	-	-	-	-	-
<i>Home care</i>	HCF.1.4; 2.4; 3.3	All industries	1,074	1,021	1,021	-	53	-	-	53	-	-	-	-	-
<i>Ancillary services to health care</i>	HCF.4	All industries	2,389	1,483	1,483	-	905	269	165	466	1	1	#	3	-
<i>Medical goods outside the patient care setting</i>	HCF.5	All industries	8,829	277	277	-	8,552	-	-	8,410	142	-	-	-	-
Pharmaceuticals; other med. non-durables	HCF.5.1		7,093	248	248	-	6,846	-	-	6,733	113	-	-	-	-
Prescription-only medicines	HCF.5.1.1		-	-	-	-	-	-	-	-	-	-	-	-	-
Over-the-counter medicines	HCF.5.1.2		5,907	-	-	-	5,907	-	-	5,907	-	-	-	-	-
Other medical supplies and non-durables	HCF.5.1.3		302	222	222	-	80	-	-	80	-	-	-	-	-
Unallocated			884	26	26	-	858	-	-	745	113	-	-	-	-
Therapeutical appl.; other medical durables	HCF.5.2		1,735	30	30	-	1,706	-	-	1,677	29	-	-	-	-
Glasses and other vision products	HCF.5.2.1		1,462	4	4	-	1,458	-	-	1,458	-	-	-	-	-
Orthopaedic appliances; other prosthetics	HCF.5.2.2		-	-	-	-	-	-	-	-	-	-	-	-	-
All other misc. durable medical goods	HCF.5.2.3-5.2.9		78	-	-	-	78	-	-	78	-	-	-	-	-
Unallocated			196	26	26	-	170	-	-	142	29	-	-	-	-
<i>Prevention and public health services</i>	HCF.6	All industries	3,544	3,275	3,275	-	269	-	-	253	4	9	2	1	-
<i>Health programme administration and health insurance</i>	HCF.7	All industries	4,053	399	399	-	3,654	1,022	2,588	33	-	11	-	-	-
<b>Total current health expenditure *</b>	HCF.1-HCF.7	All industries	84,874	40,951	40,951	-	43,923	6,595	6,041	30,961	225	21	22	59	-

Notes: # less than HK\$0.5 million

- denotes nil

\* comprises core health functions (HCF.1 – 7) but does not include investment in medical facilities (HCF.R.1)

**Table 6.3 Health expenditure by function and provider, 2009/10**

(HK\$ million)

Health care function		Health care provider industry																			Other industries	RoW	
		HCF.1	HCF.2	HCF.3	HCF.3.1	HCF.3.2	HCF.3.3	HCF.3.4	HCF.3.5	HCF.3.6	HCF.3.9	HCF.4	HCF.4.1	HCF.4.2-4.9	HCF.5	HCF.6	HCF.6.1	HCF.6.2	HCF.6.3	HCF.6.4	HCF.6.9	HCF.7	HCF.9
HKDHA-HCF		Hospitals	Nursing and residential care facilities	Providers of ambulatory health care	Offices of medical practitioners	Offices of dentists	Offices of allied and other health professionals	Other out-patient facilities	Laboratories and diagnostic imaging facilities	Providers of home health care services	Other providers of ambulatory health care	Retail sale and other providers of medical goods	Pharmacies	Other sales of medical goods	Provision and administration of public health programmes	General health administration and insurance	Public administration of health	Social security funds	Employer-provided group medical benefits	Private insurance	All other health administration	All other industries	Rest of the world
<i>In-patient care</i>																							
Curative and rehabilitative care	HCF.1.1; 2.1	22,724	94	3,327	3,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	329
Long-term care	HCF.3.1	1,274	2,524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Services of day-care</i>																							
Curative and rehabilitative care	HCF.1.2; 2.2	4,024	467	295	258	-	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term care	HCF.3.2	-	196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Out-patient care</i>																							
Out-patient curative and rehabilitative care	HCF.1.3; 2.3	10,415	-	19,078	15,075	2,777	1,174	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	239
Primary ambulatory services	HCF.1.3.1	1,388	-	659	659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
Dental care	HCF.1.3.2	-	-	2,777	-	2,777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93
Specialised ambulatory services	HCF.1.3.3	8,063	-	752	700	-	-	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allied health and other ambulatory services	HCF.1.3.9	962	-	1,174	-	-	1,174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unallocated		2	-	13,716	13,716	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135
<i>Home care</i>																							
Curative and rehabilitative care	HCF.1.4; 2.4	-	-	925	-	-	-	-	-	925	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term care	HCF.3.3	-	123	26	-	-	-	-	-	26	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ancillary services to health care</i>																							
Medical goods outside the patient care setting	HCF.5	-	-	102	102	-	-	-	-	-	8,727	4,322	4,404	-	-	-	-	-	-	-	-	-	-
Pharmaceut. and other medical non-durables	HCF.5.1	-	-	102	102	-	-	-	-	-	6,991	4,236	2,756	-	-	-	-	-	-	-	-	-	-
Therap. appliances and other med. durables	HCF.5.2	-	-	-	-	-	-	-	-	-	1,735	87	1,649	-	-	-	-	-	-	-	-	-	-
<b>Total expenditure on personal health care</b>		<b>38,437</b>	<b>3,404</b>	<b>26,141</b>	<b>18,762</b>	<b>2,777</b>	<b>1,174</b>	<b>89</b>	<b>1,001</b>	<b>950</b>	<b>1,388</b>	<b>8,727</b>	<b>4,322</b>	<b>4,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>568</b>
<i>Prevention and public health services</i>																							
Health programme administration and health insurance	HCF.7	-	-	826	522	-	-	99	-	-	206	-	-	-	2,718	-	-	-	-	-	-	-	-
<b>Total current health expenditure *</b>		<b>38,437</b>	<b>3,404</b>	<b>26,967</b>	<b>19,284</b>	<b>2,777</b>	<b>1,174</b>	<b>187</b>	<b>1,001</b>	<b>950</b>	<b>1,594</b>	<b>8,727</b>	<b>4,322</b>	<b>4,404</b>	<b>2,718</b>	<b>4,053</b>	<b>443</b>	<b>-</b>	<b>-</b>	<b>3,610</b>	<b>-</b>	<b>-</b>	<b>568</b>

Note: - denotes nil

\* comprises core health functions (HCF.1 – 7) but does not include investment in medical facilities (HCF.R.1)



**Table 6.4 Health expenditure by provider and financing source, 2009/10**

(HK\$ million)

	Total current health expenditure *	HFS.1	HFS.1.1	HFS.1.2	HFS.2	HFS.2.1	HFS.2.2	HFS.2.3	HFS.2.4	HFS.2.5	HFS.2.6	HFS.2.7	HFS.3
		Public sector	General government	Social security funds	Private sector	Employer-provided group medical benefits	Private insurance	Private household out-of-pocket expenditure	Non-profit institutions serving households	Corporations (other than health insurance)	Non-patient care related revenue	Provider own funds	Rest of the world
<i>Health care goods and services by provider industry</i>													
Hospitals HCP.1	38,437	30,334	30,334	-	8,103	1,651	1,179	5,244	-	-	2	27	-
Nursing and residential care facilities HCP.2	3,404	2,664	2,664	-	739	-	-	695	17	-	7	20	-
Providers of ambulatory health care HCP.3	26,967	4,615	4,615	-	22,352	3,922	2,274	16,071	64	1	10	10	-
Offices of medical practitioners HCP.3.1	19,284	1,357	1,357	-	17,927	3,370	1,982	12,510	49	-	10	6	-
Offices of dentists HCP.3.2	2,777	538	538	-	2,239	103	82	2,045	10	-	#	#	-
Offices of allied and other health professionals HCP.3.3	1,174	41	41	-	1,133	179	46	909	-	-	-	-	-
Other out-patient facilities HCP.3.4	187	85	85	-	102	-	-	96	4	-	1	1	-
Laboratories and diagnostic imaging facilities HCP.3.5	1,001	103	103	-	897	269	165	463	-	-	-	-	-
Providers of home health care HCP.3.6	950	906	906	-	45	-	-	45	-	-	-	-	-
Other providers of ambulatory health care HCP.3.9	1,594	1,586	1,586	-	8	-	-	3	1	1	#	3	-
Retail sale and other providers of medical goods HCP.4	8,727	277	277	-	8,450	-	-	8,308	142	-	-	-	-
Pharmacies HCP.4.1	4,322	-	-	-	4,322	-	-	4,322	-	-	-	-	-
Other sales of medical goods HCP.4.2-4.9	4,404	277	277	-	4,127	-	-	3,986	142	-	-	-	-
Provision and administration of public health programmes HCP.5	2,718	2,661	2,661	-	56	-	-	42	3	9	2	1	-
General health administration and insurance HCP.6	4,053	399	399	-	3,654	1,022	2,588	33	-	11	-	-	-
Public administration of health HCP.6.1	443	399	399	-	44	-	-	33	-	11	-	-	-
Social security funds HCP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-
Employer-provided group medical benefits HCP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Private insurance HCP.6.4	3,610	-	-	-	3,610	1,022	2,588	-	-	-	-	-	-
All other providers of health administration HCP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy) HCP.7	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupational health care HCP.7.1	-	-	-	-	-	-	-	-	-	-	-	-	-
Private households HCP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers HCP.7.9	-	-	-	-	-	-	-	-	-	-	-	-	-
Rest of the world HCP.9	568	-	-	-	568	-	-	568	-	-	-	-	-

Notes: # less than HK\$0.5 million

- denotes nil

\* comprises core health functions (HCF.1 – 7) but does not include investment in medical facilities (HCF.R.1)

**Table 6.5 Health expenditure by function and financing source, 2009/10**

(HK\$ million)

	Total current health expenditure *	HFS.1	HFS.1.1	HFS.1.2	HFS.2	HFS.2.1	HFS.2.2	HFS.2.3	HFS.2.4	HFS.2.5	HFS.2.6	HFS.2.7	HFS.3
		Public sector	General government	Social security funds	Private sector	Employer-provided group medical benefits	Private insurance	Private household out-of-pocket expenditure	Non-profit institutions serving households	Corporations (other than health insurance)	Non-patient care related revenue	Provider own funds	Rest of the world
<i>Expenditure on health care</i>													
Personal health care services HCF.1-HCF.3	66,060	35,517	35,517	-	30,543	5,304	3,288	21,798	79	-	20	55	-
In-patient care	30,272	20,031	20,031	-	10,242	2,732	1,879	5,563	17	-	9	42	-
Services of day care	4,982	3,814	3,814	-	1,167	-	-	1,159	4	-	#	4	-
Out-patient care	29,732	10,651	10,651	-	19,081	2,572	1,409	15,024	58	-	10	8	-
Home care	1,074	1,021	1,021	-	53	-	-	53	-	-	-	-	-
Ancillary services to health care HCF.4	2,389	1,483	1,483	-	905	269	165	466	1	1	#	3	-
Medical goods outside the patient care setting HCF.5	8,829	277	277	-	8,552	-	-	8,410	142	-	-	-	-
Pharmaceuticals and other medical non-durables HCF.5.1	7,093	248	248	-	6,846	-	-	6,733	113	-	-	-	-
Therapeutic appliances and other medical durables HCF.5.2	1,735	30	30	-	1,706	-	-	1,677	29	-	-	-	-
Personal health care services and goods HCF.1 - HCF.5	77,277	37,277	37,277	-	40,000	5,573	3,453	30,674	221	1	20	58	-
Prevention and public health services HCF.6	3,544	3,275	3,275	-	269	-	-	253	4	9	2	1	-
Health programme administration and health insurance HCF.7	4,053	399	399	-	3,654	1,022	2,588	33	-	11	-	-	-

Notes: # less than HK\$0.5 million

- denotes nil

\* comprises core health functions (HCF.1 – 7) but does not include investment in medical facilities (HCF.R.1)

## **B. WHAT ARE NATIONAL (OR DOMESTIC) HEALTH ACCOUNTS?**

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National or domestic health accounts (NHA/DHA) are descriptive accounts that describe systematically and accurately the totality of health care expenditure flows in both the government and non-government sectors.

- NHA/DHA show the amount of funds provided by major sources (e.g. government, firms, households), and how these funds are used in the provision of final services, organised according to the institutional entities providing the services (e.g. hospitals, outpatient clinics, pharmacies, traditional medicine providers) and type of service (e.g. inpatient and outpatient care, dental services, medical research, etc.).
- In technical terms, NHA/DHA are a set of tables in which various aspects of an economy's health expenditure are arrayed. Rigorous and standardised classifications of the types and purposes of all expenditures and of all the actors in the health system are adopted in NHA/DHA. NHA/DHA complement other reporting systems to provide a more complete picture of the performance of the health system. A notable example of how NHA/DHA has been deployed in practice is the World Health Report 2000 on the international comparisons of health systems. A principal goal for developing health accounts is to support health system governance and decision-making as the World Health Report argues and shows.
- On the whole, NHA/DHA provide essential data for health sector planning and management, in the same way the national income accounts and vital statistics provide essential data for macroeconomic planning, and population and social service planning respectively.

## C. DEFINITION OF HEALTH EXPENDITURE

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- Health spending consists of health and health-related expenditures. Expenditures are defined on the basis of their primary or predominant purpose of improving health, regardless of the primary function or activity of the entity providing or paying for the associated health services.
- Health includes both the health of individuals as well as of groups of individuals or population. Health expenditure consists of all expenditures or outlays for medical care, prevention, promotion, rehabilitation, community health activities, health administration and regulation and capital formation with the predominant objective of improving health.
- Health-related expenditures include expenditures on health-related functions such as medical education and training, and research and development.

## D. CLASSIFICATION SYSTEM FOR HKDHA

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- Hong Kong's DHA has adopted the International Classification for Health Accounts (ICHA) developed by the OECD and published in the System of Health Accounts 2000.
- The ICHA has been designed to be compatible with a number of existing classification schemes and practices in international economic statistics, e.g. national income accounts. It is a comprehensive classification system in three important dimensions. Expenditures are classified according to the following three dimensions of analysis:
  - a. [Health Financing Sources](#)
  - b. [Health Care Providers](#)
  - c. [Health Care Functions](#)

### a. Health Financing Sources (HFS)

- According to ICHA, financing sources are defined as entities that directly incur the expenditure and hence control and finance the amount of such expenditure. It is commonly used in NHA/DHA to record health care financing from the perspective of getting a breakdown of health expenditure into the complex range of third-party-payment arrangements plus the direct payments by households or other direct funders, e.g. government provided, of health care. It will not focus on the ultimate burden of financing borne by sources of funding.
- In operationalising this definition, in general, non-governmental organisations are treated as ultimate financing sources, not the households or other entities that pay contributions to them. Similarly, the Government is considered an ultimate financing source, not the entities which pay taxes to it. Firms or employers provide or pay for health services as part of the regular compensation of employees. These expenditures are treated as being paid by the employer, and not expenditures out of the income of households.
- The financing classification of the ICHA provides a complete breakdown of health expenditure into public and private units of incurring expenditure on health. This classification is derived from the central System of National Accounts framework of institutional sectors of the economy. Following the OECD practice, financing sources in HKDHA are grouped into two mutually exclusive institutional sectors: (i) public and (ii) private sectors. They are further disaggregated as follows:-

#### **HFS.1 Public sector**

- HFS.1.1 General government
  - HFS1.1.1 General government excluding medical benefits for civil servants and Hospital Authority staff
  - HFS1.1.2 Medical benefits for civil servants and Hospital Authority staff
- HFS.1.2 Social security funds

#### **HFS.2 Private sector**

- HFS.2.1 Employer-provided group medical benefits
- HFS.2.2 Private insurance
- HFS.2.3 Private household out-of-pocket expenditure
  - HFS.2.3.1 Out-of-pocket excluding cost-sharing
  - HFS.2.3.2 Cost-sharing: government excluding medical benefits for civil servants and Hospital Authority staff

- HFS.2.3.3 Cost-sharing: employer-provided group medical benefits
- HFS.2.3.4 Cost-sharing: private insurance
- HFS.2.3.5 Cost-sharing: medical benefits for civil servants and Hospital Authority staff
- HFS.2.3.9 All other cost-sharing
- HFS.2.4 Non-profit institutions serving households
- HFS.2.5 Corporations (other than health insurance)
- HFS.2.6 Non-patient care related revenue
- HFS.2.7 Provider own funds

### **HFS.3 Rest of the world**

#### **b. Health Care Providers (HCP)**

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- Health care providers are defined as institutional entities that produce and provide health care goods and services, which benefit individuals, groups of individuals or whole populations.
- Where relevant and practical, health care providers are classified into three broad categories: (i) public sector (e.g. government and statutory bodies), (ii) private sector, and (iii) non-governmental organisations. This categorisation is applied over the basic classification system proposed for providers in OECD SHA, by adding a third digit. Subcategorising providers by type of ownership is very useful for policy purposes related to the financing of public and private health care. Over time, the evolution of financing mix between government-provided and privately-offered services can be tracked and decision-makers can act accordingly to use policy levers in achieving an optimal balance.
- Some provider categories, such as private psychiatric hospitals may not be relevant to Hong Kong currently, but are retained to anticipate any possible future developments. The following classification of health care providers is adopted:-

#### **HCP.1 Hospitals**

- HCP.1.1 General hospitals
  - HCP.1.1.1 General hospitals: public
  - HCP.1.1.2 General hospitals: private
- HCP.1.2 Mental health and substance abuse hospitals
  - HCP.1.2.1 Mental health and substance abuse hospitals: public
  - HCP.1.2.2 Mental health and substance abuse hospitals: private
- HCP.1.3 Speciality (other than mental health and substance abuse) hospitals
  - HCP.1.3.1 Speciality (other than mental health and substance abuse) hospitals: public
  - HCP.1.3.2 Speciality (other than mental health and substance abuse) hospitals: private

#### **HCP.2 Nursing and residential care facilities**

- HCP.2.1 Nursing care facilities
  - HCP.2.1.1 Nursing care facilities: public
  - HCP.2.1.2 Nursing care facilities: private
  - HCP.2.1.3 Nursing care facilities: NGO
- HCP.2.2 Residential mental retardation, mental health and substance abuse facilities
  - HCP.2.2.1 Residential mental retardation, mental health and substance abuse facilities: public
  - HCP.2.2.2 Residential mental retardation, mental health and substance abuse facilities: private
  - HCP.2.2.3 Residential mental retardation, mental health and substance abuse facilities: NGO

- HCP.2.3 Community care facilities for the elderly
  - HCP.2.3.1 Community care facilities for the elderly: public
  - HCP.2.3.2 Community care facilities for the elderly: private
  - HCP.2.3.3 Community care facilities for the elderly: NGO
- HCP.2.9 All other residential care facilities
  - HCP.2.9.1 All other residential care facilities: public
  - HCP.2.9.2 All other residential care facilities: private
  - HCP.2.9.3 All other residential care facilities: NGO

### **HCP.3 Providers of ambulatory health care**

- HCP.3.1 Offices of medical practitioners
  - HCP.3.1.1 Offices of western medical practitioners
    - HCP.3.1.1.1 Offices of western medical practitioners: public
    - HCP.3.1.1.2 Offices of western medical practitioners: private
    - HCP.3.1.1.3 Offices of western medical practitioners: NGO
  - HCP.3.1.2 Offices of Chinese medical practitioners
    - HCP.3.1.2.1 Offices of Chinese medical practitioners: public
    - HCP.3.1.2.2 Offices of Chinese medical practitioners: private
    - HCP.3.1.2.3 Offices of Chinese medical practitioners: NGO
- HCP.3.2 Offices of dentists
  - HCP.3.2.1 Offices of dentists: public
  - HCP.3.2.2 Offices of dentists: private
  - HCP.3.2.3 Offices of dentists: NGO
- HCP.3.3 Offices of allied and other health professionals
  - HCP.3.3.1 Offices of allied and other health professionals: public
  - HCP.3.3.2 Offices of allied and other health professionals: private
  - HCP.3.3.3 Offices of allied and other health professionals: NGO
- HCP.3.4 Other outpatient facilities
  - HCP.3.4.1 Family planning centres
    - HCP.3.4.1.1 Family planning centres: public
    - HCP.3.4.1.2 Family planning centres: private
    - HCP.3.4.1.3 Family planning centres: NGO
  - HCP.3.4.2 Outpatient mental health and substance abuse centres
    - HCP.3.4.2.1 Outpatient mental health and substance abuse centres: public
    - HCP.3.4.2.2 Outpatient mental health and substance abuse centres: private
    - HCP.3.4.2.3 Outpatient mental health and substance abuse centres: NGO
  - HCP.3.4.3 Free-standing ambulatory surgery centres
    - HCP.3.4.3.1 Free-standing ambulatory surgery centres: public
    - HCP.3.4.3.2 Free-standing ambulatory surgery centres: private
    - HCP.3.4.3.3 Free-standing ambulatory surgery centres: NGO
  - HCP.3.4.4 Dialysis care centres
    - HCP.3.4.4.1 Dialysis care centres: public
    - HCP.3.4.4.2 Dialysis care centres: private
    - HCP.3.4.4.3 Dialysis care centres: NGO
  - HCP.3.4.5 All other outpatient multi-speciality and cooperative services centres
    - HCP.3.4.5.1 All other outpatient multi-speciality and cooperative services centres: public
    - HCP.3.4.5.2 All other outpatient multi-speciality and cooperative services centres: private
    - HCP.3.4.5.3 All other outpatient multi-speciality and cooperative services centres: NGO
  - HCP.3.4.9 All other outpatient community and other integrated care centres
    - HCP.3.4.9.1 All other outpatient community and other integrated care centres: public

HCP.3.4.9.2	All other outpatient community and other integrated care centres: private
HCP.3.4.9.3	All other outpatient community and other integrated care centres: NGO
HCP.3.5	Laboratories and diagnostic imaging facilities
HCP.3.5.1	Laboratories and diagnostic imaging facilities: public
HCP.3.5.2	Laboratories and diagnostic imaging facilities: private
HCP.3.5.3	Laboratories and diagnostic imaging facilities: NGO
HCP.3.6	Providers of home health care services
HCP.3.6.1	Providers of home health care services: public
HCP.3.6.2	Providers of home health care services: private
HCP.3.6.3	Providers of home health care services: NGO
HCP.3.9	Other providers of ambulatory health care
HCP.3.9.1	Ambulance services
HCP.3.9.2	Blood and organ banks
HCP.3.9.9	Providers of all other ambulatory health care services
<b>HCP.4</b>	<b>Retail sale and other providers of medical goods</b>
HCP.4.1	Pharmacies
HCP.4.2	Retail sale and other suppliers of optical and other vision products
HCP.4.3	Retail sale and other suppliers of hearing aids
HCP.4.4	Retail sale and other suppliers of medical appliances (other than optical goods and hearing aids)
HCP.4.9	All other miscellaneous sale and other suppliers of pharmaceuticals and medical goods
<b>HCP.5</b>	<b>Provision and administration of public health programmes</b>
<b>HCP.6</b>	<b>General health administration and insurance</b>
HCP.6.1	Public sector administration of health
HCP.6.1.1	Public sector administration of health (health and healthcare agencies)
HCP.6.1.2	Public sector administration of health (Central Administrative Overheads)
HCP.6.2	Social security funds
HCP.6.3	Employer-provided group medical benefits administration
HCP.6.4	Private insurance
HCP.6.9	All other providers of health administration
<b>HCP.7</b>	<b>Other industries (rest of the economy)</b>
HCP.7.1	Establishments as providers of occupational health care services
HCP.7.2	Private households as providers of home care
HCP.7.9	All other industries as secondary producers of health care
<b>HCP.9</b>	<b>Rest of the world</b>

- Health care services can often be provided in a wide range of settings. For example, outpatient treatment of an acute episode of a common infectious disease (such as urinary tract infection) may occur in clinics of speciality hospitals, offices of western medical practitioners or family planning centres. In such cases, the type of service does not coincide with one specific type of provider. Using both the health care functions (HCF) and health care providers (HCP) classification schemes to develop DHA tables adds substantial richness to health expenditure information.



- Consistent with the OECD SHA approach, all health expenditures are categorised into two types of functions:
  1. Core health functions
  2. Health-related functions
- In line with OECD SHA, HKDHA makes a distinction between inpatient and outpatient care and also makes separate recognition of rehabilitative care, long-term nursing care, ancillary services and medical goods dispensed to outpatients. In the subcategory of over-the-counter medicines, a further distinction has been made between “western” and “traditional and others”.

The following classification of core health functions and health-related functions is adopted:-

<b>HCF.1 - 7</b>	<b>Core health functions</b>
<b>HCF.1</b>	<b>Services of curative care</b>
HCF.1.1	Inpatient curative care
HCF.1.1.1	Inpatient acute care hospital services
HCF.1.1.2	Inpatient psychiatric care hospital services
HCF.1.2	Day patient hospital services
HCF.1.3	Ambulatory services
HCF.1.3.1	Primary ambulatory services
HCF.1.3.2	Dental care
HCF.1.3.3	Specialised ambulatory services
HCF.1.3.3a	Specialised ambulatory services (excluding Accident & Emergency)
HCF.1.3.3b	Specialised ambulatory services (Accident & Emergency)
HCF.1.3.9	Allied health and other ambulatory services
HCF.1.4	Home care
<b>HCF.2</b>	<b>Rehabilitative and extended care</b>
HCF.2.1	Inpatient rehabilitative care
HCF.2.2	Day cases of rehabilitative care
HCF.2.3	Outpatient rehabilitative care
HCF.2.4	Services of rehabilitative home care
<b>HCF.3</b>	<b>Long-term care</b>
HCF.3.1	Inpatient and institutional long-term care
HCF.3.2	Day cases of long-term nursing care
HCF.3.3	Long-term nursing care: home care
<b>HCF.4</b>	<b>Ancillary services to health care</b>
HCF.4.1	Laboratory services
HCF.4.2	Diagnostic imaging services
HCF.4.3	Patient transport and emergency rescue
HCF.4.9	All other ancillary services
<b>HCF.5</b>	<b>Medical goods outside the patient care setting</b>
HCF.5.1	Pharmaceuticals and other medical consumables
HCF.5.1.1	Prescription-only medicines
HCF.5.1.2	Over-the-counter (OTC) medicines
HCF.5.1.2.1	OTC western medicines

HCF.5.1.2.2	Chinese medicines or herbal products for medicinal purposes
HCF.5.1.3	Other medical supplies and consumables
HCF.5.2	Therapeutic appliances and other medical durables
HCF.5.2.1	Glasses and other vision aids
HCF.5.2.2	Orthopaedic appliances and other prosthetics
HCF.5.2.3	Hearing aids
HCF.5.2.4	Medico-technical devices, including wheelchairs
HCF.5.2.9	All other miscellaneous medical durables
<b>HCF.6</b>	<b>Prevention and public health services</b>
HCF.6.1	Maternal and child health; family planning and counselling
HCF.6.1.1	Maternal and child health
HCF.6.1.2	Family planning and counselling
HCF.6.2	School health services
HCF.6.3	Prevention of communicable diseases
HCF.6.4	Prevention of non-communicable diseases
HCF.6.5	Occupational health care
HCF.6.9	All other miscellaneous public health services
<b>HCF.7</b>	<b>Health programme administration and health insurance</b>
HCF.7.1	General public sector administration of health
HCF.7.1.1	General public sector administration of health (except social security)
HCF.7.1.2	Administration, operation and support activities of social security funds
HCF.7.2	Private insurance and employer-provided group medical benefits administration
HCF.7.2.1	Employer-provided group medical benefits administration
HCF.7.2.2	Private insurance administration
<b>HCF.R.1-7</b>	<b>Health-related functions</b>
HCF.R.1	Investment in medical facilities
HCF.R.2	Education and training of health personnel
HCF.R.3	Research and development in health
HCF.R.4	Food, hygiene and drinking water control
HCF.R.4.1	Food hygiene
HCF.R.4.2	Drinking water control
HCF.R.5	Environmental health
HCF.R.6	Administration and provision of social services in kind to assist living with disease and impairment
HCF.R.7	Administration and provision of health related cash-benefits

Remarks: Total health expenditure comprises Core Health Functions (HCF.1 – 7) and Investment in Medical Facilities (HCF.R.1). HCF.R.2 through HCF.R.7 are excluded from total health expenditure.