

Hong Kong's Domestic Health Accounts (DHA)

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A. ESTIMATE OF HEALTH EXPENDITURE : 1989/90 – 2013/14

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 of fiscal year 2013/14. The major trend and pattern with 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\$123,828 million in 2013/14, with annual per capita spending at HK\$17,228.
 2. From 1989/90 to 2013/14, total health expenditure rose at an average annual rate of 6.0% in real terms, faster than the corresponding increase of 3.9% in Gross Domestic Product (GDP) during the same period. As a result, total health expenditure as a percentage of GDP went up from 3.6% in 1989/90 to 5.7% in 2013/14.
- (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 2013/14 was largely driven by the public health expenditure, which soared by 400% cumulatively in real terms during the period. This well exceeded the corresponding increase of 240% for private health expenditure.
 2. The public share in total health expenditure went up from 39% in 1989/90 to 49% in 2013/14. Public health expenditure as a percentage of GDP increased from 1.4% to 2.8% during the same period.
 3. The private share in total health expenditure went down from 61% in 1989/90 to 51% in 2013/14. Yet, private health expenditure as a percentage of GDP grew moderately from 2.2% to 2.9% during the period.
 4. Within private health expenditure, out-of-pocket payments by households accounted for the largest share at 69% in 2013/14, though this was somewhat lower than that of 77% in 1989/90.
 5. Individually purchased private health insurance was the second largest financing source of private health expenditure, and it was closely followed by employer-provided group medical benefits. Both of them accounted for 14% of private health expenditure in 2013/14. Over the past decade or so, the share attributed to individually purchased private health insurance had 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 2013/14, 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 had decreased gradually from 44% in 1989/90 to 31% in 2013/14. On the other hand, the faster 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 2013/14. As regards private health expenditure, about half (52%) were incurred at providers of ambulatory services in 2013/14.
- (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 2013/14. In 2013/14, their respective shares stood at 35% and 27%.
 2. Public health expenditure was mostly incurred in inpatient curative care and ambulatory services, with respective shares of 31% and 26% in 2013/14. Private health expenditure was concentrated in ambulatory services, inpatient curative care and medical goods outside the patient care setting, with respective shares of 43%, 24% and 18%.
- (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 (5.7% and 2.8% respectively in 2013/14), 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 a 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 – 2013/14

Fiscal year	At Current Market Prices				At Constant 2014 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	19,644		549,666		31,435		879,578		3.6
1990/91	23,770	21.0	617,918	12.4	35,545	13.1	924,021	5.1	3.8
1991/92	29,369	23.6	719,477	16.4	39,889	12.2	977,201	5.8	4.1
1992/93	34,181	16.4	836,467	16.3	42,431	6.4	1,038,369	6.3	4.1
1993/94	39,482	15.5	962,337	15.0	45,402	7.0	1,106,627	6.6	4.1
1994/95	44,809	13.5	1,067,386	10.9	48,819	7.5	1,162,908	5.1	4.2
1995/96	51,255	14.4	1,139,319	6.7	53,388	9.4	1,186,725	2.0	4.5
1996/97	56,823	10.9	1,270,280	11.5	55,776	4.5	1,246,867	5.1	4.5
1997/98	62,237	9.5	1,375,859	8.3	58,109	4.2	1,284,595	3.0	4.5
1998/99	66,357	6.6	1,291,361	-6.1	62,056	6.8	1,207,657	-6.0	5.1
1999/00	66,060	-0.4	1,306,811	1.2	64,598	4.1	1,277,904	5.8	5.1
2000/01	67,439	2.1	1,335,305	2.2	68,145	5.5	1,349,292	5.6	5.1
2001/02	68,835	2.1	1,310,612	-1.8	70,820	3.9	1,348,409	-0.1	5.3
2002/03	67,037	-2.6	1,293,484	-1.3	71,789	1.4	1,385,177	2.7	5.2
2003/04	69,102	3.1	1,266,023	-2.1	78,660	9.6	1,441,150	4.0	5.5
2004/05	68,142	-1.4	1,330,921	5.1	79,910	1.6	1,560,776	8.3	5.1
2005/06	70,572	3.6	1,439,689	8.2	82,645	3.4	1,685,971	8.0	4.9
2006/07	74,095	5.0	1,529,844	6.3	86,796	5.0	1,792,086	6.3	4.8
2007/08	78,926	6.5	1,687,679	10.3	89,461	3.1	1,912,956	6.7	4.7
2008/09	83,714	6.1	1,677,759	-0.6	94,044	5.1	1,884,794	-1.5	5.0
2009/10	88,069	5.2	1,692,995	0.9	99,320	5.6	1,909,260	1.3	5.2
2010/11	93,417	6.1	1,817,016	7.3	104,744	5.5	2,037,345	6.7	5.1
2011/12	104,403	11.8	1,954,617	7.6	112,265	7.2	2,101,812	3.2	5.3
2012/13	114,841	10.0	2,063,036	5.5	119,739	6.7	2,151,021	2.3	5.6
2013/14	123,828	7.8	2,164,498	4.9	126,706	5.8	2,214,809	3.0	5.7

Table 1.2 Per capita health expenditure, 1989/90 – 2013/14

Fiscal year	Population estimates (million)	At Current Market Prices				At Constant 2014 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		5,528		154,686	
1990/91	5.7	4,167	20.6	108,321	12.1	6,231	12.7	161,981	4.7
1991/92	5.8	5,106	22.5	125,083	15.5	6,935	11.3	169,889	4.9
1992/93	5.8	5,893	15.4	144,206	15.3	7,315	5.5	179,014	5.4
1993/94	5.9	6,691	13.5	163,080	13.1	7,694	5.2	187,532	4.8
1994/95	6.0	7,424	11.0	176,854	8.4	8,089	5.1	192,681	2.7
1995/96	6.2	8,326	12.1	185,072	4.6	8,672	7.2	192,772	*
1996/97	6.4	8,830	6.1	197,386	6.7	8,667	-0.1	193,748	0.5
1997/98	6.5	9,591	8.6	212,020	7.4	8,955	3.3	197,956	2.2
1998/99	6.5	10,141	5.7	197,344	-6.9	9,483	5.9	184,553	-6.8
1999/00	6.6	9,999	-1.4	197,807	0.2	9,778	3.1	193,431	4.8
2000/01	6.7	10,118	1.2	200,346	1.3	10,224	4.6	202,444	4.7
2001/02	6.7	10,252	1.3	195,197	-2.6	10,548	3.2	200,826	-0.8
2002/03	6.7	9,940	-3.0	191,795	-1.7	10,645	0.9	205,391	2.3
2003/04	6.7	10,266	3.3	188,094	-1.9	11,687	9.8	214,113	4.2
2004/05	6.8	10,045	-2.2	196,200	4.3	11,780	0.8	230,084	7.5
2005/06	6.8	10,358	3.1	211,309	7.7	12,130	3.0	247,457	7.6
2006/07	6.9	10,806	4.3	223,104	5.6	12,658	4.4	261,348	5.6
2007/08	6.9	11,412	5.6	244,015	9.4	12,935	2.2	276,587	5.8
2008/09	7.0	12,032	5.4	241,134	-1.2	13,516	4.5	270,889	-2.1
2009/10	7.0	12,630	5.0	242,800	0.7	14,244	5.4	273,815	1.1
2010/11	7.0	13,299	5.3	258,679	6.5	14,912	4.7	290,047	5.9
2011/12	7.1	14,764	11.0	276,404	6.9	15,875	6.5	297,219	2.5
2012/13	7.2	16,051	8.7	288,351	4.3	16,736	5.4	300,649	1.2
2013/14	7.2	17,228	7.3	301,148	4.4	17,629	5.3	308,147	2.5

Note: * within $\pm 0.05\%$

Figure 1.1 Total health expenditure at current market and constant prices, 1989/90 – 2013/14

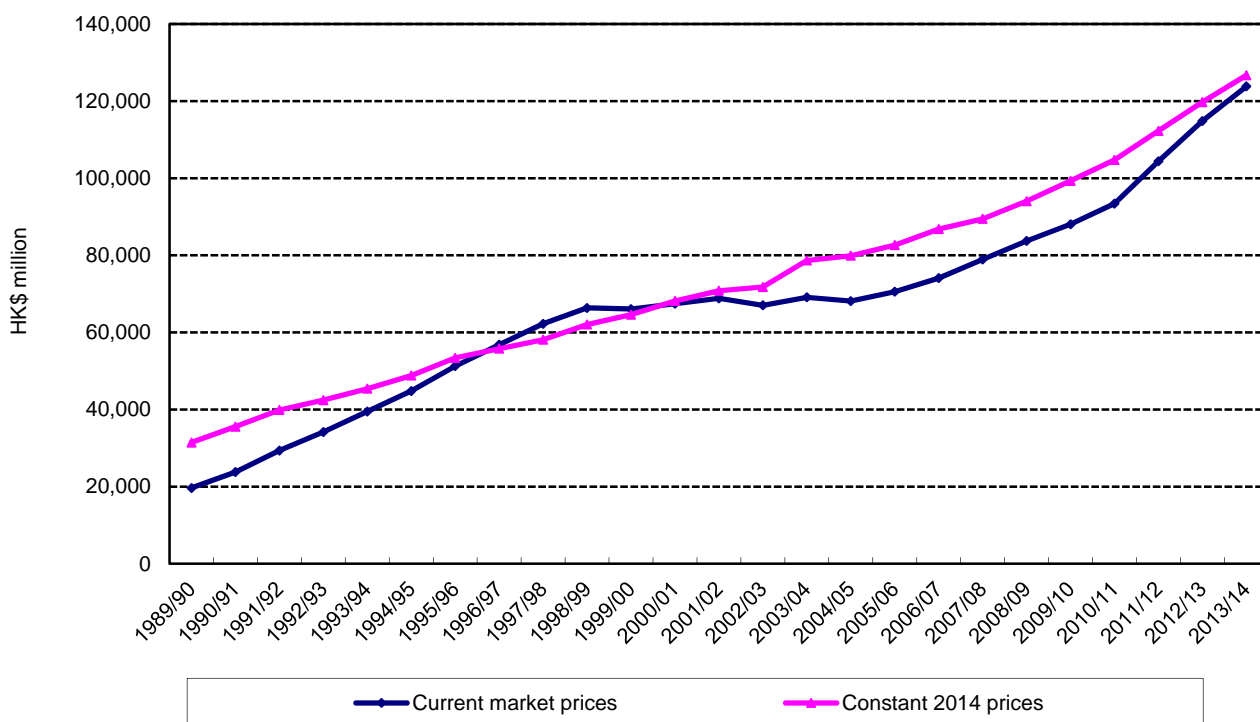


Figure 1.2 Per capita health expenditure and GDP (at current market prices), 1989/90 – 2013/14

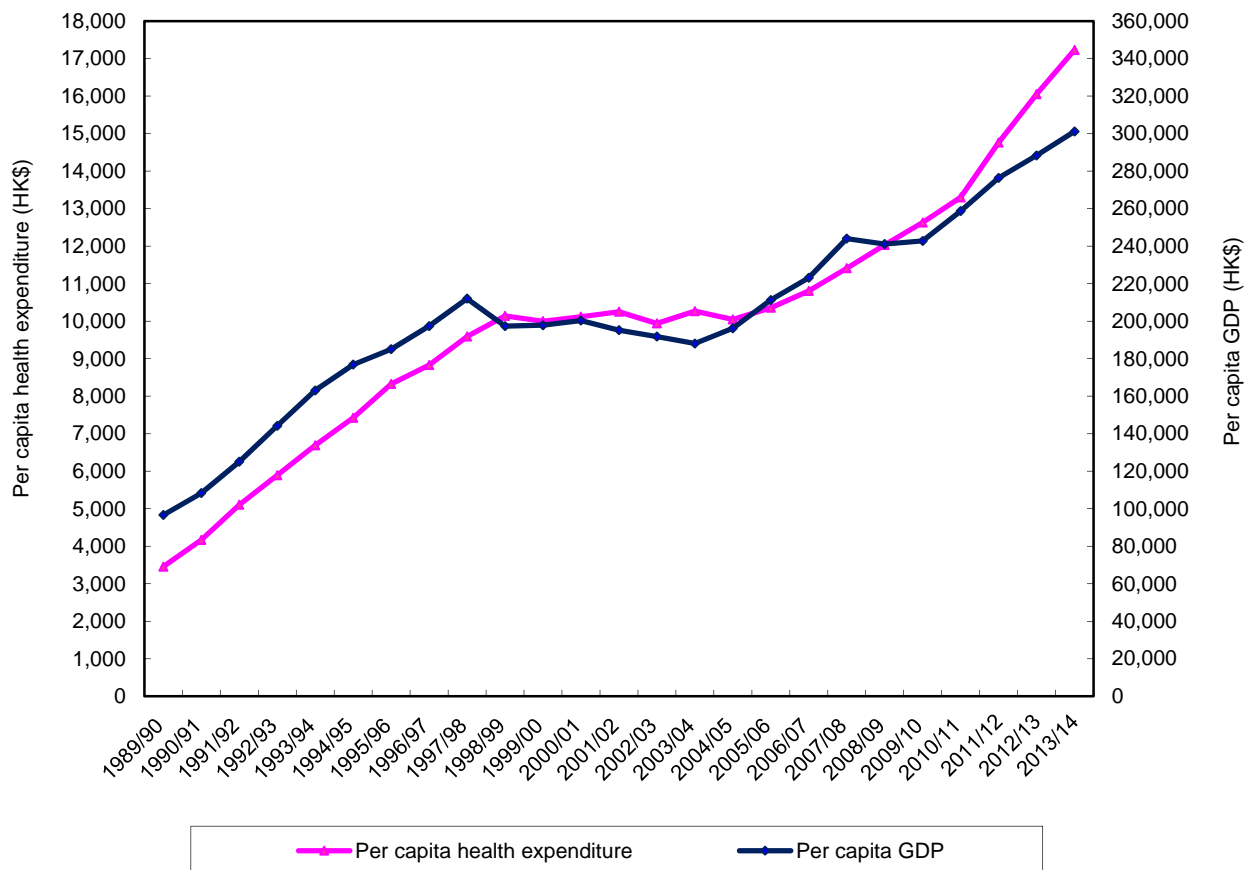


Table 2.1 Total health expenditure by public and private sectors, 1989/90 – 2013/14

Fiscal year	At Current Market Prices (HK\$ million)			At Constant 2014 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	7,748	11,896	19,644	12,399	19,036	31,435	39.4	1.4	2.2	3.6
1990/91	10,015	13,754	23,770	14,976	20,568	35,545	42.1	1.6	2.2	3.8
1991/92	13,392	15,977	29,369	18,189	21,700	39,889	45.6	1.9	2.2	4.1
1992/93	15,842	18,340	34,181	19,665	22,766	42,431	46.3	1.9	2.2	4.1
1993/94	18,654	20,828	39,482	21,451	23,951	45,402	47.2	1.9	2.2	4.1
1994/95	21,581	23,228	44,809	23,512	25,306	48,819	48.2	2.0	2.2	4.2
1995/96	25,315	25,940	51,255	26,369	27,019	53,388	49.4	2.2	2.3	4.5
1996/97	28,652	28,171	56,823	28,124	27,651	55,776	50.4	2.3	2.2	4.5
1997/98	31,670	30,567	62,237	29,569	28,539	58,109	50.9	2.3	2.2	4.5
1998/99	35,793	30,565	66,357	33,473	28,584	62,056	53.9	2.8	2.4	5.1
1999/00	35,996	30,064	66,060	35,200	29,399	64,598	54.5	2.8	2.3	5.1
2000/01	37,027	30,412	67,439	37,414	30,731	68,145	54.9	2.8	2.3	5.1
2001/02	39,150	29,686	68,835	40,279	30,542	70,820	56.9	3.0	2.3	5.3
2002/03	38,523	28,514	67,037	41,254	30,535	71,789	57.5	3.0	2.2	5.2
2003/04	39,886	29,216	69,102	45,403	33,257	78,660	57.7	3.2	2.3	5.5
2004/05	37,088	31,054	68,142	43,493	36,417	79,910	54.4	2.8	2.3	5.1
2005/06	36,931	33,641	70,572	43,249	39,396	82,645	52.3	2.6	2.3	4.9
2006/07	37,419	36,676	74,095	43,833	42,962	86,796	50.5	2.4	2.4	4.8
2007/08	38,824	40,102	78,926	44,007	45,455	89,461	49.2	2.3	2.4	4.7
2008/09	41,253	42,461	83,714	46,344	47,700	94,044	49.3	2.5	2.5	5.0
2009/10	43,866	44,203	88,069	49,470	49,850	99,320	49.8	2.6	2.6	5.2
2010/11	45,490	47,927	93,417	51,006	53,738	104,744	48.7	2.5	2.6	5.1
2011/12	51,257	53,146	104,403	55,117	57,148	112,265	49.1	2.6	2.7	5.3
2012/13	56,423	58,418	114,841	58,829	60,910	119,739	49.1	2.7	2.8	5.6
2013/14	60,598	63,230	123,828	62,007	64,699	126,706	48.9	2.8	2.9	5.7

Table 2.2 Total health expenditure by source (at current market prices), 1989/90 – 2013/14

(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	7,748	2,051	263	9,212	6	4	11	347	1	19,644
1990/91	10,015	2,350	306	10,725	7	5	16	345	#	23,770
1991/92	13,392	2,727	361	12,554	9	5	17	303	1	29,369
1992/93	15,842	3,170	418	14,376	29	5	18	321	1	34,181
1993/94	18,654	3,653	480	15,951	68	7	20	648	2	39,482
1994/95	21,581	4,125	716	17,656	189	10	29	502	-	44,809
1995/96	25,315	4,621	1,336	18,989	487	14	36	456	-	51,255
1996/97	28,652	5,275	1,641	20,590	246	14	41	363	#	56,823
1997/98	31,670	5,783	1,961	21,953	324	15	53	478	#	62,237
1998/99	35,793	5,977	2,188	21,473	456	17	57	395	#	66,357
1999/00	35,996	5,734	2,374	21,359	216	16	58	307	-	66,060
2000/01	37,027	5,546	2,541	21,773	309	17	23	204	-	67,439
2001/02	39,150	5,388	2,721	21,008	243	16	52	257	#	68,835
2002/03	38,523	5,171	2,935	19,809	261	16	53	269	-	67,037
2003/04	39,886	5,073	3,079	20,369	359	17	34	284	-	69,102
2004/05	37,088	5,110	3,284	22,041	300	16	21	282	-	68,142
2005/06	36,931	5,359	3,663	23,717	350	17	8	527	#	70,572
2006/07	37,419	5,711	4,213	25,350	306	18	13	1,064	-	74,095
2007/08	38,824	6,162	4,721	27,468	370	19	14	1,347	1	78,926
2008/09	41,253	6,430	5,417	29,056	383	20	16	1,137	1	83,714
2009/10	43,866	6,595	6,041	30,267	493	21	22	765	-	88,069
2010/11	45,490	6,945	6,682	32,669	529	20	23	1,058	#	93,417
2011/12	51,257	7,615	7,713	35,806	696	21	38	1,256	-	104,403
2012/13	56,423	8,099	8,139	39,857	1,002	20	49	1,252	-	114,841
2013/14	60,598	8,599	9,058	43,452	715	22	72	1,312	-	123,828

Notes: # less than HK\$0.5 million.

- denotes nil

Figure 2.1 Public, private and total health expenditure (at current market prices), 1989/90 – 2013/14

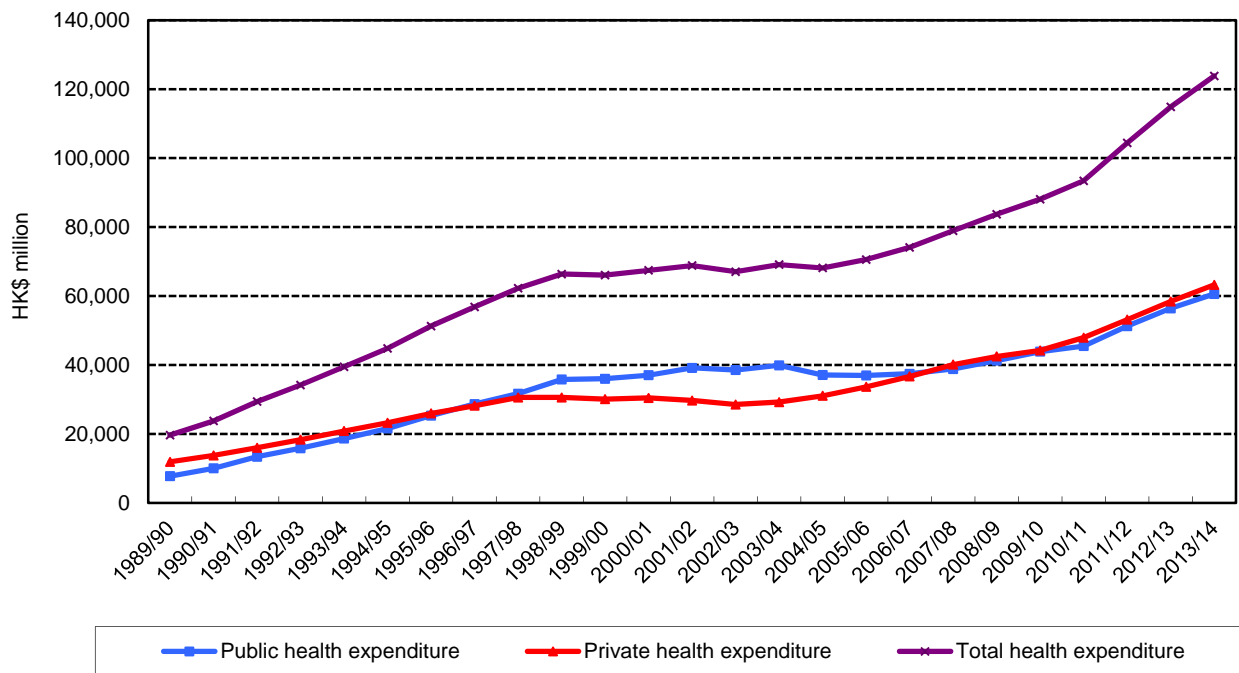


Figure 2.2 Public and private share of total health expenditure (at current market prices), 1989/90 – 2013/14

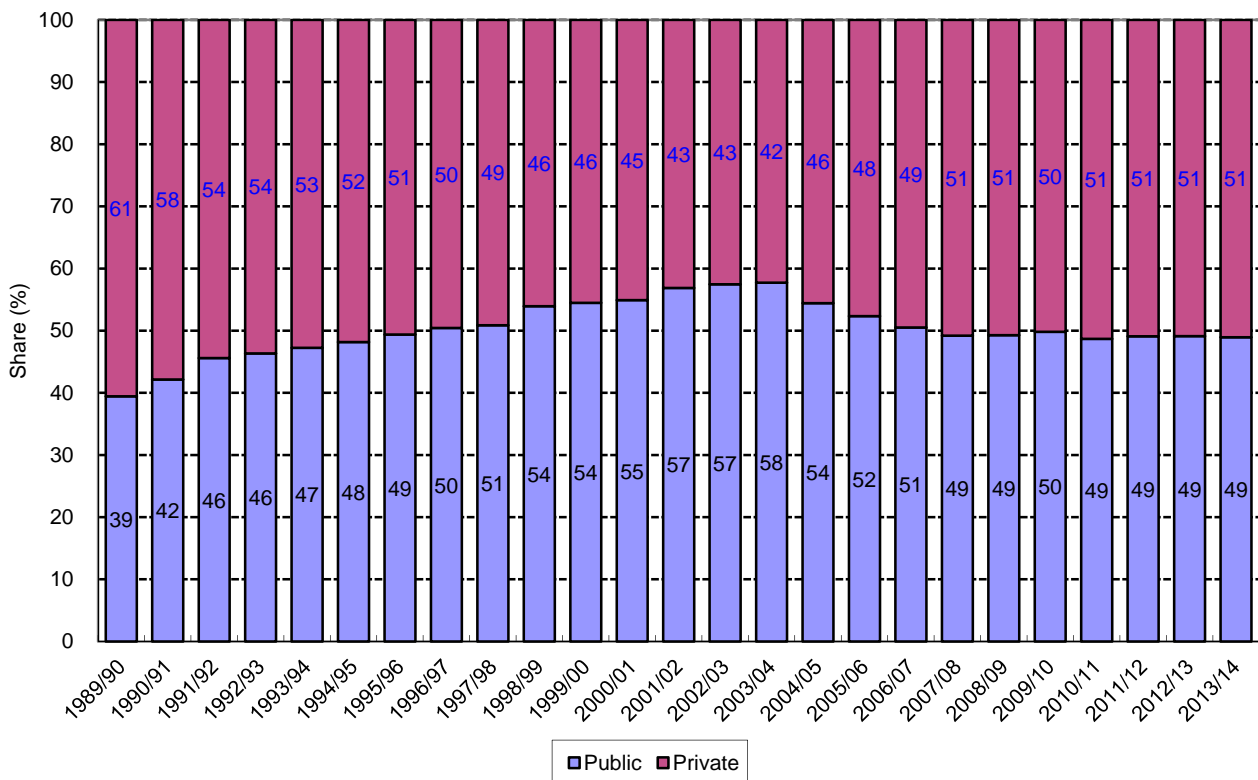


Figure 2.3 Public and private health expenditure as a percentage of GDP (at current market prices), 1989/90 – 2013/14

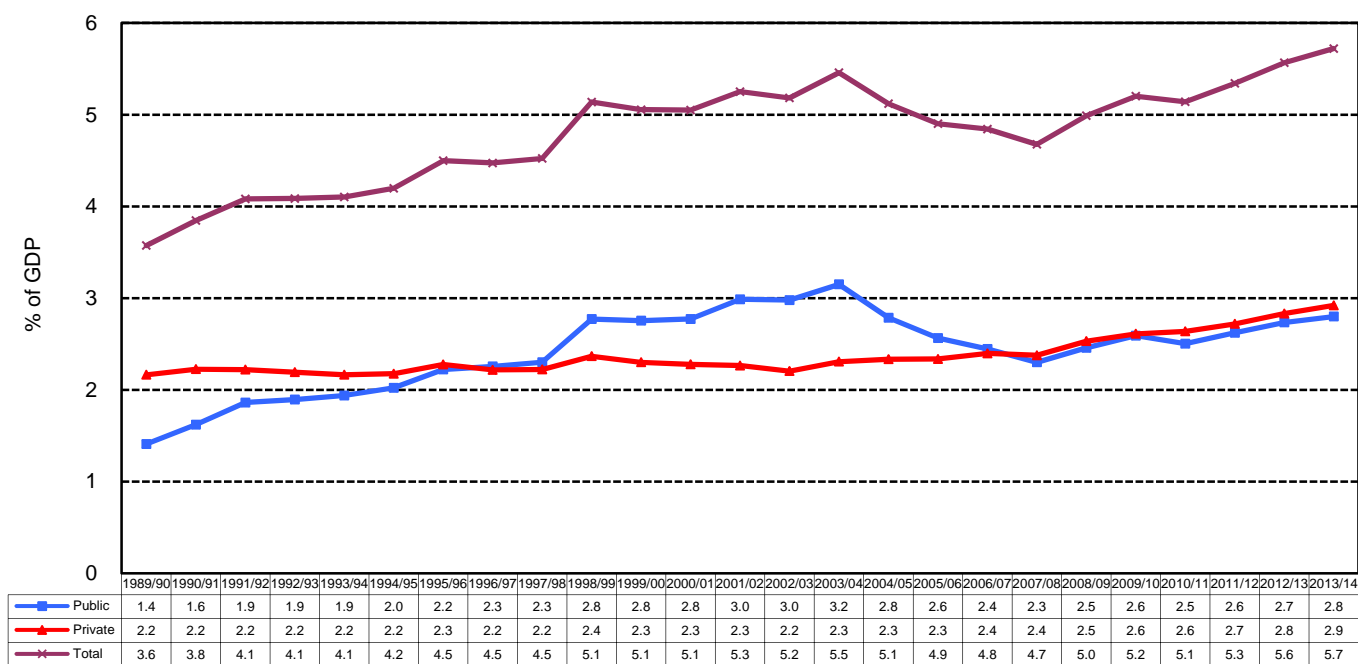


Figure 2.4 Mix of financing sources of total health expenditure (at current market prices), 1989/90 – 2013/14

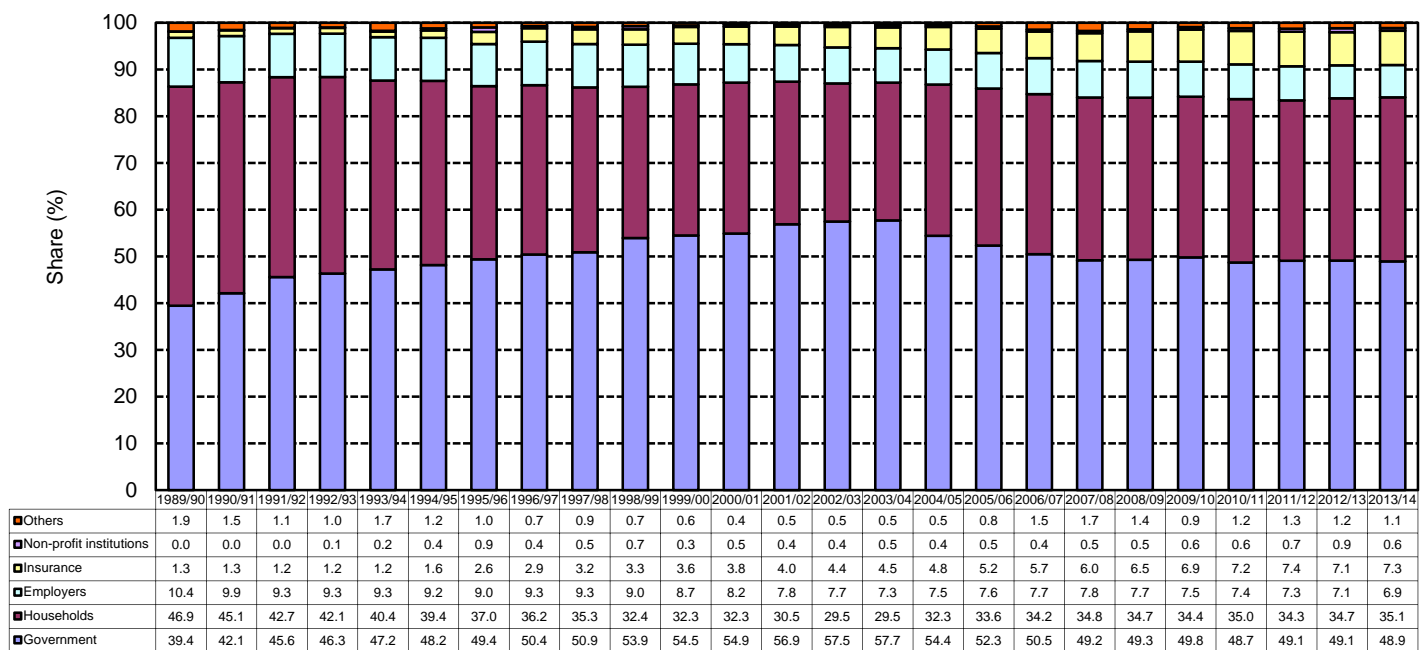


Figure 2.5 Mix of financing sources of private health expenditure (at current market prices), 1989/90 – 2013/14

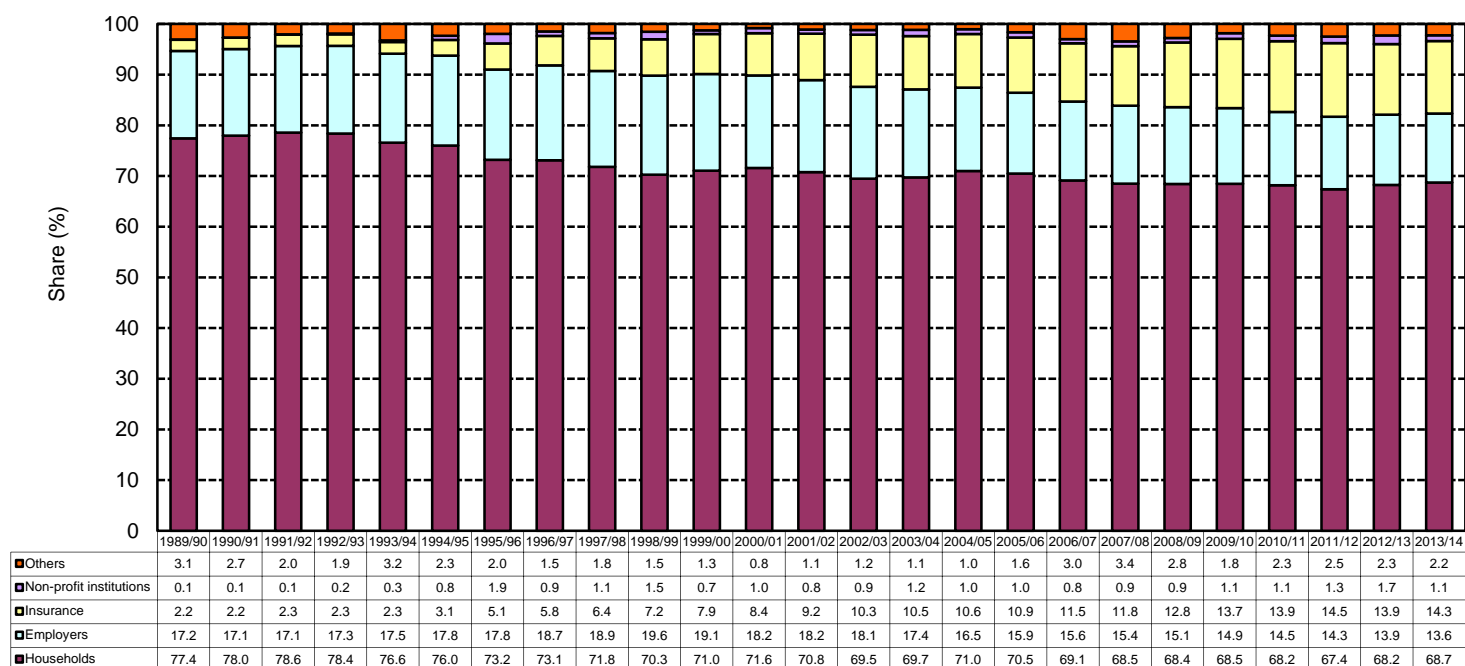


Table 3.1 Total health expenditure by provider (at current market prices), 1989/90 – 2013/14

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)	8,714	(44.4)	2,309	(11.8)	463	(2.4)	584	(3.0)	1,620	(8.2)	75	(0.4)	19,644	(100.0)
1990/91	7,111	(29.9)	422	(1.8)	10,247	(43.1)	2,638	(11.1)	577	(2.4)	662	(2.8)	2,022	(8.5)	91	(0.4)	23,770	(100.0)
1991/92	10,259	(34.9)	479	(1.6)	12,100	(41.2)	2,918	(9.9)	666	(2.3)	748	(2.5)	2,088	(7.1)	111	(0.4)	29,369	(100.0)
1992/93	12,318	(36.0)	582	(1.7)	14,002	(41.0)	3,177	(9.3)	742	(2.2)	1,112	(3.3)	2,116	(6.2)	132	(0.4)	34,181	(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)	39,482	(100.0)
1994/95	16,909	(37.7)	797	(1.8)	17,901	(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)	21,446	(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)	23,025	(37.0)	5,823	(9.4)	1,448	(2.3)	1,937	(3.1)	3,424	(5.5)	278	(0.4)	62,237	(100.0)
1998/99	27,270	(41.1)	1,641	(2.5)	22,794	(34.4)	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)	22,030	(33.3)	6,862	(10.4)	1,659	(2.5)	2,026	(3.1)	3,083	(4.7)	341	(0.5)	66,060	(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)	67,037	(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)	21,602	(30.6)	7,555	(10.7)	2,154	(3.1)	2,404	(3.4)	2,748	(3.9)	418	(0.6)	70,572	(100.0)
2006/07	32,201	(43.5)	2,733	(3.7)	22,618	(30.5)	7,699	(10.4)	2,407	(3.2)	2,819	(3.8)	3,170	(4.3)	449	(0.6)	74,095	(100.0)
2007/08	34,204	(43.3)	2,909	(3.7)	23,810	(30.2)	8,261	(10.5)	2,407	(3.1)	3,299	(4.2)	3,551	(4.5)	484	(0.6)	78,926	(100.0)
2008/09	37,134	(44.4)	3,111	(3.7)	24,827	(29.7)	8,614	(10.3)	2,427	(2.9)	3,851	(4.6)	3,231	(3.9)	519	(0.6)	83,714	(100.0)
2009/10	37,979	(43.1)	3,402	(3.9)	26,747	(30.4)	8,724	(9.9)	2,742	(3.1)	4,056	(4.6)	3,847	(4.4)	573	(0.7)	88,069	(100.0)
2010/11	39,934	(42.7)	3,434	(3.7)	28,343	(30.3)	9,444	(10.1)	2,705	(2.9)	4,485	(4.8)	4,446	(4.8)	624	(0.7)	93,417	(100.0)
2011/12	44,211	(42.3)	3,744	(3.6)	31,463	(30.1)	10,373	(9.9)	2,952	(2.8)	5,227	(5.0)	5,724	(5.5)	710	(0.7)	104,403	(100.0)
2012/13	49,260	(42.9)	4,185	(3.6)	34,974	(30.5)	11,104	(9.7)	3,398	(3.0)	5,392	(4.7)	5,640	(4.9)	888	(0.8)	114,841	(100.0)
2013/14	52,923	(42.7)	4,548	(3.7)	38,675	(31.2)	11,464	(9.3)	3,813	(3.1)	5,525	(4.5)	5,805	(4.7)	1,074	(0.9)	123,828	(100.0)

Note: Figures in brackets denote percentage of row total

Table 3.2 Public health expenditure by provider (at current market prices), 1989/90 – 2013/14

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)	213	(2.8)	1,108	(14.3)	0	(-)	452	(5.8)	177	(2.3)	1,275	(16.5)	-	(-)	7,748	(100.0)
1990/91	5,892	(58.8)	270	(2.7)	1,413	(14.1)	0	(-)	565	(5.6)	192	(1.9)	1,682	(16.8)	-	(-)	10,015	(100.0)
1991/92	8,788	(65.6)	308	(2.3)	1,649	(12.3)	0	(-)	653	(4.9)	199	(1.5)	1,795	(13.4)	-	(-)	13,392	(100.0)
1992/93	10,595	(66.9)	378	(2.4)	1,872	(11.8)	0	(-)	728	(4.6)	476	(3.0)	1,793	(11.3)	-	(-)	15,842	(100.0)
1993/94	12,442	(66.7)	425	(2.3)	2,164	(11.6)	31	(0.2)	826	(4.4)	449	(2.4)	2,316	(12.4)	-	(-)	18,654	(100.0)
1994/95	14,729	(68.3)	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)	731	(2.9)	2,807	(11.1)	99	(0.4)	1,095	(4.3)	388	(1.5)	2,800	(11.1)	-	(-)	25,315	(100.0)
1996/97	19,771	(69.0)	948	(3.3)	3,142	(11.0)	141	(0.5)	1,241	(4.3)	301	(1.0)	3,109	(10.9)	-	(-)	28,652	(100.0)
1997/98	22,109	(69.8)	1,255	(4.0)	3,565	(11.3)	223	(0.7)	1,416	(4.5)	325	(1.0)	2,777	(8.8)	-	(-)	31,670	(100.0)
1998/99	24,483	(68.4)	1,433	(4.0)	4,010	(11.2)	218	(0.6)	1,579	(4.4)	370	(1.0)	3,698	(10.3)	-	(-)	35,793	(100.0)
1999/00	25,307	(70.3)	1,687	(4.7)	4,076	(11.3)	223	(0.6)	1,625	(4.5)	368	(1.0)	2,709	(7.5)	-	(-)	35,996	(100.0)
2000/01	26,054	(70.4)	1,801	(4.9)	4,213	(11.4)	238	(0.6)	1,657	(4.5)	329	(0.9)	2,735	(7.4)	-	(-)	37,027	(100.0)
2001/02	27,818	(71.1)	1,963	(5.0)	4,397	(11.2)	266	(0.7)	1,736	(4.4)	352	(0.9)	2,618	(6.7)	-	(-)	39,150	(100.0)
2002/03	28,387	(73.7)	2,096	(5.4)	4,445	(11.5)	273	(0.7)	1,855	(4.8)	356	(0.9)	1,112	(2.9)	-	(-)	38,523	(100.0)
2003/04	28,763	(72.1)	2,095	(5.3)	3,812	(9.6)	259	(0.6)	2,742	(6.9)	331	(0.8)	1,884	(4.7)	-	(-)	39,886	(100.0)
2004/05	26,909	(72.6)	2,048	(5.5)	3,549	(9.6)	272	(0.7)	2,098	(5.7)	280	(0.8)	1,932	(5.2)	-	(-)	37,088	(100.0)
2005/06	26,625	(72.1)	2,059	(5.6)	3,522	(9.5)	283	(0.8)	2,104	(5.7)	299	(0.8)	2,040	(5.5)	-	(-)	36,931	(100.0)
2006/07	26,871	(71.8)	2,123	(5.7)	3,542	(9.5)	261	(0.7)	2,356	(6.3)	286	(0.8)	1,980	(5.3)	-	(-)	37,419	(100.0)
2007/08	27,941	(72.0)	2,231	(5.7)	3,693	(9.5)	234	(0.6)	2,346	(6.0)	334	(0.9)	2,045	(5.3)	-	(-)	38,824	(100.0)
2008/09	29,888	(72.5)	2,390	(5.8)	4,024	(9.8)	245	(0.6)	2,371	(5.7)	379	(0.9)	1,956	(4.7)	-	(-)	41,253	(100.0)
2009/10	30,334	(69.2)	2,662	(6.1)	4,634	(10.6)	277	(0.6)	2,685	(6.1)	401	(0.9)	2,872	(6.5)	-	(-)	43,866	(100.0)
2010/11	31,577	(69.4)	2,697	(5.9)	4,526	(9.9)	292	(0.6)	2,648	(5.8)	523	(1.1)	3,227	(7.1)	-	(-)	45,490	(100.0)
2011/12	35,257	(68.8)	2,953	(5.8)	5,033	(9.8)	310	(0.6)	2,892	(5.6)	640	(1.2)	4,173	(8.1)	-	(-)	51,257	(100.0)
2012/13	39,158	(69.4)	3,347	(5.9)	5,640	(10.0)	326	(0.6)	3,337	(5.9)	715	(1.3)	3,899	(6.9)	-	(-)	56,423	(100.0)
2013/14	41,681	(68.8)	3,612	(6.0)	6,082	(10.0)	345	(0.6)	3,750	(6.2)	693	(1.1)	4,435	(7.3)	-	(-)	60,598	(100.0)

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

Table 3.3 Private health expenditure by provider (at current market prices), 1989/90 – 2013/14

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)	134	(1.1)	7,606	(63.9)	2,309	(19.4)	11	(0.1)	407	(3.4)	345	(2.9)	75	(0.6)	11,896	(100.0)
1990/91	1,218	(8.9)	152	(1.1)	8,834	(64.2)	2,638	(19.2)	12	(0.1)	469	(3.4)	340	(2.5)	91	(0.7)	13,754	(100.0)
1991/92	1,471	(9.2)	171	(1.1)	10,451	(65.4)	2,918	(18.3)	13	(0.1)	549	(3.4)	293	(1.8)	111	(0.7)	15,977	(100.0)
1992/93	1,723	(9.4)	204	(1.1)	12,130	(66.1)	3,177	(17.3)	15	(0.1)	636	(3.5)	323	(1.8)	132	(0.7)	18,340	(100.0)
1993/94	1,919	(9.2)	206	(1.0)	13,712	(65.8)	3,429	(16.5)	19	(0.1)	719	(3.4)	672	(3.2)	153	(0.7)	20,828	(100.0)
1994/95	2,180	(9.4)	259	(1.1)	15,424	(66.4)	3,701	(15.9)	22	(0.1)	879	(3.8)	586	(2.5)	176	(0.8)	23,228	(100.0)
1995/96	2,409	(9.3)	257	(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)	250	(0.9)	18,303	(65.0)	4,790	(17.0)	29	(0.1)	1,562	(5.5)	439	(1.6)	235	(0.8)	28,171	(100.0)
1997/98	2,748	(9.0)	190	(0.6)	19,460	(63.7)	5,600	(18.3)	33	(0.1)	1,612	(5.3)	647	(2.1)	278	(0.9)	30,567	(100.0)
1998/99	2,786	(9.1)	207	(0.7)	18,784	(61.5)	6,127	(20.0)	33	(0.1)	1,625	(5.3)	684	(2.2)	319	(1.0)	30,565	(100.0)
1999/00	2,793	(9.3)	273	(0.9)	17,953	(59.7)	6,639	(22.1)	34	(0.1)	1,657	(5.5)	374	(1.2)	341	(1.1)	30,064	(100.0)
2000/01	2,908	(9.6)	339	(1.1)	17,559	(57.7)	7,203	(23.7)	39	(0.1)	1,648	(5.4)	356	(1.2)	360	(1.2)	30,412	(100.0)
2001/02	2,989	(10.1)	293	(1.0)	16,792	(56.6)	6,991	(23.5)	40	(0.1)	1,865	(6.3)	347	(1.2)	368	(1.2)	29,686	(100.0)
2002/03	2,986	(10.5)	331	(1.2)	15,723	(55.1)	6,563	(23.0)	41	(0.1)	2,116	(7.4)	388	(1.4)	367	(1.3)	28,514	(100.0)
2003/04	3,328	(11.4)	409	(1.4)	15,838	(54.2)	6,492	(22.2)	43	(0.1)	2,213	(7.6)	538	(1.8)	355	(1.2)	29,216	(100.0)
2004/05	3,829	(12.3)	518	(1.7)	16,904	(54.4)	6,982	(22.5)	52	(0.2)	1,939	(6.2)	437	(1.4)	394	(1.3)	31,054	(100.0)
2005/06	4,434	(13.2)	574	(1.7)	18,079	(53.7)	7,272	(21.6)	50	(0.1)	2,105	(6.3)	708	(2.1)	418	(1.2)	33,641	(100.0)
2006/07	5,330	(14.5)	610	(1.7)	19,076	(52.0)	7,438	(20.3)	51	(0.1)	2,533	(6.9)	1,190	(3.2)	449	(1.2)	36,676	(100.0)
2007/08	6,263	(15.6)	678	(1.7)	20,117	(50.2)	8,027	(20.0)	61	(0.2)	2,965	(7.4)	1,506	(3.8)	484	(1.2)	40,102	(100.0)
2008/09	7,246	(17.1)	721	(1.7)	20,802	(49.0)	8,369	(19.7)	57	(0.1)	3,472	(8.2)	1,275	(3.0)	519	(1.2)	42,461	(100.0)
2009/10	7,645	(17.3)	740	(1.7)	22,113	(50.0)	8,447	(19.1)	56	(0.1)	3,654	(8.3)	974	(2.2)	573	(1.3)	44,203	(100.0)
2010/11	8,357	(17.4)	738	(1.5)	23,818	(49.7)	9,152	(19.1)	56	(0.1)	3,962	(8.3)	1,220	(2.5)	624	(1.3)	47,927	(100.0)
2011/12	8,954	(16.8)	792	(1.5)	26,430	(49.7)	10,063	(18.9)	60	(0.1)	4,586	(8.6)	1,552	(2.9)	710	(1.3)	53,146	(100.0)
2012/13	10,102	(17.3)	838	(1.4)	29,333	(50.2)	10,778	(18.4)	61	(0.1)	4,677	(8.0)	1,741	(3.0)	888	(1.5)	58,418	(100.0)
2013/14	11,243	(17.8)	937	(1.5)	32,592	(51.5)	11,119	(17.6)	63	(0.1)	4,832	(7.6)	1,369	(2.2)	1,074	(1.7)	63,230	(100.0)

Note: Figures in brackets denote percentage of row total

Figure 3.1 Percentage of total health expenditure by provider (at current market prices), 1989/90 to 2013/14

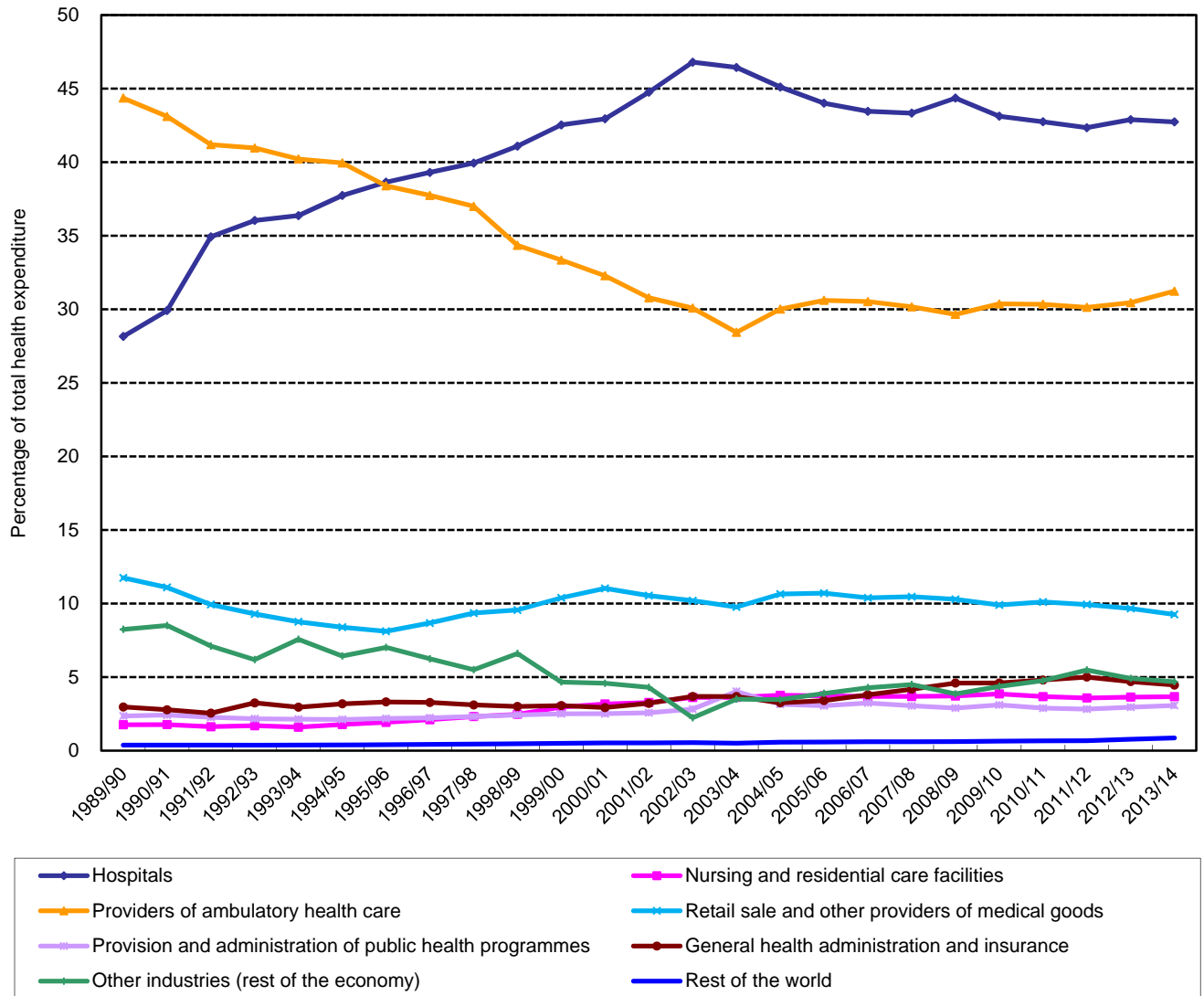


Table 4.1 Total health expenditure by function (at current market prices), 1989/90 – 2013/14

(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	<i>Inpatient curative care</i>	<i>Day patient hospital services</i>	<i>Ambulatory services</i>	<i>Home care</i>								
1989/90	12,862 (65.5%)	4,141 (21.1%)	483 (2.5%)	8,238 (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%)	19,644 (100.0%)
1990/91	15,605 (65.6%)	5,281 (22.2%)	622 (2.6%)	9,701 (40.8%)	- (-)	581 (2.4%)	678 (2.9%)	693 (2.9%)	2,816 (11.8%)	713 (3.0%)	662 (2.8%)	2,022 (8.5%)	23,770 (100.0%)
1991/92	20,076 (68.4%)	7,150 (24.3%)	856 (2.9%)	12,070 (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%)	29,369 (100.0%)
1992/93	23,635 (69.1%)	8,435 (24.7%)	1,005 (2.9%)	14,178 (41.5%)	18 (0.1%)	954 (2.8%)	1,018 (3.0%)	913 (2.7%)	3,485 (10.2%)	948 (2.8%)	1,112 (3.3%)	2,116 (6.2%)	34,181 (100.0%)
1993/94	26,945 (68.2%)	9,664 (24.5%)	1,145 (2.9%)	16,116 (40.8%)	20 (*)	1,138 (2.9%)	1,222 (3.1%)	1,106 (2.8%)	3,847 (9.7%)	1,069 (2.7%)	1,167 (3.0%)	2,988 (7.6%)	39,482 (100.0%)
1994/95	30,954 (69.1%)	11,247 (25.1%)	1,346 (3.0%)	18,336 (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%)	24,479 (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%)	62,237 (100.0%)
1998/99	44,460 (67.0%)	17,449 (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%)	24,724 (37.4%)	219 (0.3%)	2,474 (3.7%)	3,142 (4.8%)	1,755 (2.7%)	7,050 (10.7%)	1,978 (3.0%)	2,026 (3.1%)	3,083 (4.7%)	66,060 (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%)	18,779 (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	45,604 (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%)	67,037 (100.0%)
2003/04	45,844 (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	45,755 (67.1%)	19,001 (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	47,239 (66.9%)	19,573 (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%)	7,630 (10.8%)	2,511 (3.6%)	2,404 (3.4%)	2,748 (3.9%)	70,572 (100.0%)
2006/07	49,289 (66.5%)	20,788 (28.1%)	2,562 (3.5%)	25,541 (34.5%)	397 (0.5%)	2,756 (3.7%)	3,662 (4.9%)	1,855 (2.5%)	7,782 (10.5%)	2,762 (3.7%)	2,819 (3.8%)	3,170 (4.3%)	74,095 (100.0%)
2007/08	52,236 (66.2%)	22,280 (28.2%)	2,888 (3.7%)	26,660 (33.8%)	408 (0.5%)	2,914 (3.7%)	3,789 (4.8%)	2,013 (2.6%)	8,355 (10.6%)	2,768 (3.5%)	3,299 (4.2%)	3,551 (4.5%)	78,926 (100.0%)
2008/09	55,826 (66.7%)	24,261 (29.0%)	3,331 (4.0%)	27,781 (33.2%)	452 (0.5%)	3,144 (3.8%)	3,893 (4.6%)	2,227 (2.7%)	8,713 (10.4%)	2,830 (3.4%)	3,851 (4.6%)	3,231 (3.9%)	83,714 (100.0%)
2009/10	58,034 (65.9%)	24,190 (27.5%)	3,701 (4.2%)	29,669 (33.7%)	474 (0.5%)	3,210 (3.6%)	4,141 (4.7%)	2,390 (2.7%)	8,826 (10.0%)	3,566 (4.0%)	4,056 (4.6%)	3,847 (4.4%)	88,069 (100.0%)
2010/11	61,544 (65.9%)	25,205 (27.0%)	3,953 (4.2%)	31,885 (34.1%)	501 (0.5%)	3,325 (3.6%)	4,276 (4.6%)	2,589 (2.8%)	9,557 (10.2%)	3,194 (3.4%)	4,485 (4.8%)	4,446 (4.8%)	93,417 (100.0%)
2011/12	68,218 (65.3%)	28,117 (26.9%)	4,361 (4.2%)	35,163 (33.7%)	577 (0.6%)	3,713 (3.6%)	4,645 (4.4%)	2,896 (2.8%)	10,498 (10.1%)	3,482 (3.3%)	5,227 (5.0%)	5,724 (5.5%)	104,403 (100.0%)
2012/13	76,143 (66.3%)	31,275 (27.2%)	5,102 (4.4%)	39,161 (34.1%)	605 (0.5%)	4,192 (3.7%)	5,122 (4.5%)	3,111 (2.7%)	11,238 (9.8%)	4,003 (3.5%)	5,392 (4.7%)	5,640 (4.9%)	114,841 (100.0%)
2013/14	83,057 (67.1%)	33,980 (27.4%)	5,477 (4.4%)	43,012 (34.7%)	588 (0.5%)	4,379 (3.5%)	5,622 (4.5%)	3,359 (2.7%)	11,608 (9.4%)	4,473 (3.6%)	5,525 (4.5%)	5,805 (4.7%)	123,828 (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 (at current market prices), 1989/90 – 2013/14

(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%)	403 (5.2%)	360 (4.6%)	- (-)	508 (6.6%)	177 (2.3%)	1,275 (16.5%)	7,748 (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%)	10,015 (100.0%)
1991/92	8,676 (64.8%)	5,283 (39.4%)	737 (5.5%)	2,656 (19.8%)	- (-)	770 (5.8%)	678 (5.1%)	516 (3.9%)	- (-)	758 (5.7%)	199 (1.5%)	1,795 (13.4%)	13,392 (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%)	804 (5.1%)	583 (3.7%)	- (-)	847 (5.3%)	476 (3.0%)	1,793 (11.3%)	15,842 (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%)	1,003 (5.4%)	716 (3.8%)	31 (0.2%)	955 (5.1%)	449 (2.4%)	2,316 (12.4%)	18,654 (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%)	1,519 (6.0%)	906 (3.6%)	99 (0.4%)	1,269 (5.0%)	388 (1.5%)	2,800 (11.1%)	25,315 (100.0%)
1996/97	19,040 (66.5%)	11,340 (39.6%)	1,507 (5.3%)	6,069 (21.2%)	125 (0.4%)	1,783 (6.2%)	1,859 (6.5%)	987 (3.4%)	141 (0.5%)	1,432 (5.0%)	301 (1.0%)	3,109 (10.9%)	28,652 (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%)	2,217 (7.0%)	1,109 (3.5%)	223 (0.7%)	1,620 (5.1%)	325 (1.0%)	2,777 (8.8%)	31,670 (100.0%)
1998/99	23,714 (66.3%)	13,909 (38.9%)	1,704 (4.8%)	7,899 (22.1%)	202 (0.6%)	2,257 (6.3%)	2,531 (7.1%)	1,193 (3.3%)	218 (0.6%)	1,811 (5.1%)	370 (1.0%)	3,698 (10.3%)	35,793 (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%)	35,996 (100.0%)
2000/01	25,243 (68.2%)	14,245 (38.5%)	2,019 (5.5%)	8,683 (23.5%)	296 (0.8%)	2,432 (6.6%)	2,966 (8.0%)	1,235 (3.3%)	238 (0.6%)	1,849 (5.0%)	329 (0.9%)	2,735 (7.4%)	37,027 (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%)	3,139 (8.0%)	1,318 (3.4%)	266 (0.7%)	1,935 (4.9%)	352 (0.9%)	2,618 (6.7%)	39,150 (100.0%)
2002/03	27,255 (70.8%)	15,115 (39.2%)	2,336 (6.1%)	9,453 (24.5%)	351 (0.9%)	2,754 (7.1%)	3,336 (8.7%)	1,376 (3.6%)	273 (0.7%)	2,061 (5.4%)	356 (0.9%)	1,112 (2.9%)	38,523 (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%)	3,291 (8.3%)	1,301 (3.3%)	259 (0.6%)	2,949 (7.4%)	331 (0.8%)	1,884 (4.7%)	39,886 (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%)	2,997 (8.1%)	1,269 (3.4%)	272 (0.7%)	2,311 (6.2%)	280 (0.8%)	1,932 (5.2%)	37,088 (100.0%)
2005/06	25,096 (68.0%)	14,058 (38.1%)	2,099 (5.7%)	8,563 (23.2%)	376 (1.0%)	2,597 (7.0%)	3,036 (8.2%)	1,261 (3.4%)	283 (0.8%)	2,320 (6.3%)	299 (0.8%)	2,040 (5.5%)	36,931 (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%)	3,042 (8.1%)	1,267 (3.4%)	261 (0.7%)	2,569 (6.9%)	286 (0.8%)	1,980 (5.3%)	37,419 (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%)	3,103 (8.0%)	1,311 (3.4%)	234 (0.6%)	2,562 (6.6%)	334 (0.9%)	2,045 (5.3%)	38,824 (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%)	3,166 (8.5%)	1,425 (3.5%)	245 (0.6%)	2,611 (6.3%)	379 (0.9%)	1,956 (4.7%)	41,253 (100.0%)
2009/10	29,023 (66.2%)	14,716 (33.5%)	3,193 (7.3%)	10,669 (24.3%)	445 (1.0%)	3,113 (7.1%)	3,396 (7.7%)	1,484 (3.4%)	277 (0.6%)	3,299 (7.5%)	401 (0.9%)	2,872 (6.5%)	43,866 (100.0%)
2010/11	30,209 (66.4%)	14,606 (32.1%)	3,503 (7.7%)	11,630 (25.6%)	469 (1.0%)	3,229 (7.1%)	3,533 (7.7%)	1,553 (3.4%)	292 (0.6%)	2,926 (6.4%)	523 (1.1%)	3,227 (7.1%)	45,490 (100.0%)
2011/12	33,741 (65.8%)	16,360 (31.9%)	3,863 (7.5%)	12,974 (25.3%)	544 (1.1%)	3,604 (7.0%)	3,847 (7.5%)	1,748 (3.4%)	310 (0.6%)	3,193 (6.2%)	640 (1.2%)	4,173 (8.1%)	51,257 (100.0%)
2012/13	37,566 (66.6%)	17,850 (31.6%)	4,475 (7.9%)	14,665 (26.0%)	576 (1.0%)	4,085 (7.2%)	4,280 (7.6%)	1,877 (3.3%)	326 (0.6%)	3,675 (6.5%)	715 (1.3%)	3,899 (6.9%)	56,423 (100.0%)
2013/14	40,067 (66.1%)	19,080 (31.5%)	4,822 (8.0%)	15,608 (25.8%)	557 (0.9%)	4,260 (7.0%)	4,679 (7.7%)	2,018 (3.3%)	345 (0.6%)	4,101 (6.8%)	693 (1.1%)	4,435 (7.3%)	60,598 (100.0%)

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

Table 4.3 Private health expenditure by function (at current market prices), 1989/90 – 2013/14

(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	8,261 (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%)	11,896 (100.0%)
1990/91	9,637 (70.1%)	1,546 (11.2%)	99 (0.7%)	7,992 (58.1%)	- (-)	26 (0.2%)	161 (1.2%)	231 (1.7%)	2,816 (20.5%)	75 (0.5%)	469 (3.4%)	340 (2.5%)	13,754 (100.0%)
1991/92	11,400 (71.4%)	1,867 (11.7%)	120 (0.7%)	9,414 (58.9%)	- (-)	32 (0.2%)	182 (1.1%)	278 (1.7%)	3,156 (19.8%)	87 (0.5%)	549 (3.4%)	293 (1.8%)	15,977 (100.0%)
1992/93	13,217 (72.1%)	2,228 (12.1%)	142 (0.8%)	10,845 (59.1%)	2 (*)	34 (0.2%)	215 (1.2%)	330 (1.8%)	3,485 (19.0%)	101 (0.5%)	636 (3.5%)	323 (1.8%)	18,340 (100.0%)
1993/94	14,863 (71.4%)	2,489 (12.0%)	161 (0.8%)	12,211 (58.6%)	2 (*)	36 (0.2%)	219 (1.1%)	390 (1.9%)	3,816 (18.3%)	114 (0.5%)	719 (3.4%)	672 (3.2%)	20,828 (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%)	23,228 (100.0%)
1995/96	18,251 (70.4%)	3,016 (11.6%)	190 (0.7%)	15,043 (58.0%)	2 (*)	42 (0.2%)	271 (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%)	264 (0.9%)	580 (2.1%)	5,324 (18.9%)	150 (0.5%)	1,562 (5.5%)	439 (1.6%)	28,171 (100.0%)
1997/98	21,190 (69.3%)	3,509 (11.5%)	211 (0.7%)	17,467 (57.1%)	3 (*)	53 (0.2%)	205 (0.7%)	621 (2.0%)	6,078 (19.9%)	161 (0.5%)	1,612 (5.3%)	647 (2.1%)	30,567 (100.0%)
1998/99	20,747 (67.9%)	3,540 (11.6%)	214 (0.7%)	16,988 (55.6%)	4 (*)	55 (0.2%)	225 (0.7%)	604 (2.0%)	6,467 (21.2%)	158 (0.5%)	1,625 (5.3%)	684 (2.2%)	30,565 (100.0%)
1999/00	20,144 (67.0%)	3,555 (11.8%)	210 (0.7%)	16,375 (54.5%)	4 (*)	59 (0.2%)	292 (1.0%)	556 (1.8%)	6,827 (22.7%)	155 (0.5%)	1,657 (5.5%)	374 (1.2%)	30,064 (100.0%)
2000/01	20,037 (65.9%)	3,748 (12.3%)	217 (0.7%)	16,065 (52.8%)	6 (*)	63 (0.2%)	359 (1.2%)	510 (1.7%)	7,269 (23.9%)	169 (0.6%)	1,648 (5.4%)	356 (1.2%)	30,412 (100.0%)
2001/02	19,373 (65.3%)	3,819 (12.9%)	225 (0.8%)	15,322 (51.6%)	6 (*)	69 (0.2%)	316 (1.1%)	488 (1.6%)	7,057 (23.8%)	169 (0.6%)	1,865 (6.3%)	347 (1.2%)	29,686 (100.0%)
2002/03	18,349 (64.3%)	3,765 (13.2%)	230 (0.8%)	14,346 (50.3%)	8 (*)	68 (0.2%)	339 (1.2%)	456 (1.6%)	6,628 (23.2%)	170 (0.6%)	2,116 (7.4%)	388 (1.4%)	28,514 (100.0%)
2003/04	18,812 (64.4%)	3,951 (13.5%)	234 (0.8%)	14,615 (50.0%)	11 (*)	62 (0.2%)	421 (1.4%)	441 (1.5%)	6,556 (22.4%)	171 (0.6%)	2,213 (7.6%)	538 (1.8%)	29,216 (100.0%)
2004/05	20,382 (65.6%)	4,668 (15.0%)	269 (0.9%)	15,432 (49.7%)	13 (*)	74 (0.2%)	528 (1.7%)	453 (1.5%)	7,052 (22.7%)	189 (0.6%)	1,939 (6.2%)	437 (1.4%)	31,054 (100.0%)
2005/06	22,143 (65.8%)	5,515 (16.4%)	311 (0.9%)	16,299 (48.4%)	18 (0.1%)	74 (0.2%)	584 (1.7%)	489 (1.5%)	7,347 (21.8%)	191 (0.6%)	2,105 (6.3%)	708 (2.1%)	33,641 (100.0%)
2006/07	23,944 (65.3%)	6,664 (18.2%)	348 (0.9%)	16,908 (46.1%)	24 (0.1%)	87 (0.2%)	619 (1.7%)	588 (1.6%)	7,521 (20.5%)	193 (0.5%)	2,533 (6.9%)	1,190 (3.2%)	36,676 (100.0%)
2007/08	25,829 (64.4%)	7,670 (19.1%)	405 (1.0%)	17,726 (44.2%)	28 (0.1%)	87 (0.2%)	686 (1.7%)	703 (1.8%)	8,121 (20.3%)	206 (0.5%)	2,965 (7.4%)	1,506 (3.8%)	40,102 (100.0%)
2008/09	27,406 (64.5%)	9,014 (21.2%)	425 (1.0%)	17,936 (42.2%)	30 (0.1%)	92 (0.2%)	727 (1.7%)	802 (1.9%)	8,468 (19.9%)	219 (0.5%)	3,472 (8.2%)	1,275 (3.0%)	42,461 (100.0%)
2009/10	29,012 (65.6%)	9,474 (21.4%)	509 (1.2%)	19,000 (43.0%)	29 (0.1%)	97 (0.2%)	745 (1.7%)	905 (2.0%)	8,549 (19.3%)	267 (0.6%)	3,654 (8.3%)	974 (2.2%)	44,203 (100.0%)
2010/11	31,336 (65.4%)	10,600 (22.1%)	450 (0.9%)	20,254 (42.3%)	31 (0.1%)	96 (0.2%)	744 (1.6%)	1,036 (2.2%)	9,265 (19.3%)	268 (0.6%)	3,962 (8.3%)	1,220 (2.5%)	47,927 (100.0%)
2011/12	34,477 (64.9%)	11,757 (22.1%)	497 (0.9%)	22,189 (41.8%)	33 (0.1%)	109 (0.2%)	798 (1.5%)	1,148 (2.2%)	10,188 (19.2%)	289 (0.5%)	4,586 (8.6%)	1,552 (2.9%)	53,146 (100.0%)
2012/13	38,576 (66.0%)	13,424 (23.0%)	627 (1.1%)	24,496 (41.9%)	29 (0.1%)	107 (0.2%)	842 (1.4%)	1,234 (2.1%)	10,912 (18.7%)	329 (0.6%)	4,677 (8.0%)	1,741 (3.0%)	58,418 (100.0%)
2013/14	42,990 (68.0%)	14,899 (23.6%)	655 (1.0%)	27,404 (43.3%)	32 (0.1%)	119 (0.2%)	944 (1.5%)	1,263 (2.1%)	11,263 (17.8%)	371 (0.6%)	4,832 (7.6%)	1,369 (2.2%)	63,230 (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 (at current market prices), 1989/90 – 2013/14

(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%)	- (-)	- (-)	20,761 (100.0%)
1990/91	684 (2.7%)	223 (0.9%)	98 (0.4%)	355 (1.4%)	- (-)	# (*)	25,130 (100.0%)
1991/92	835 (2.7%)	258 (0.8%)	113 (0.4%)	473 (1.5%)	- (-)	# (*)	31,048 (100.0%)
1992/93	871 (2.4%)	294 (0.8%)	118 (0.3%)	640 (1.8%)	- (-)	# (*)	36,104 (100.0%)
1993/94	1,082 (2.6%)	365 (0.9%)	140 (0.3%)	999 (2.4%)	- (-)	# (*)	42,067 (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%)	- (-)	# (*)	67,673 (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%)	- (-)	# (*)	72,053 (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 (*)	73,518 (100.0%)
2005/06	1,441 (1.9%)	1,434 (1.9%)	192 (0.3%)	2,303 (3.0%)	- (-)	23 (*)	75,964 (100.0%)
2006/07	1,538 (1.9%)	1,583 (2.0%)	184 (0.2%)	2,239 (2.8%)	- (-)	33 (*)	79,671 (100.0%)
2007/08	1,634 (1.9%)	1,815 (2.1%)	229 (0.3%)	2,490 (2.9%)	- (-)	12 (*)	85,106 (100.0%)
2008/09	1,776 (2.0%)	2,008 (2.2%)	256 (0.3%)	2,783 (3.1%)	- (-)	# (*)	90,537 (100.0%)
2009/10	1,749 (1.8%)	2,088 (2.2%)	266 (0.3%)	2,526 (2.7%)	- (-)	# (*)	94,700 (100.0%)
2010/11	1,791 (1.8%)	2,209 (2.2%)	269 (0.3%)	2,570 (2.6%)	- (-)	# (*)	100,257 (100.0%)
2011/12	1,869 (1.7%)	2,225 (2.0%)	291 (0.3%)	2,739 (2.5%)	- (-)	# (*)	111,526 (100.0%)
2012/13	2,051 (1.7%)	2,437 (2.0%)	321 (0.3%)	3,017 (2.5%)	- (-)	# (*)	122,666 (100.0%)
2013/14	2,209 (1.7%)	2,523 (1.9%)	318 (0.2%)	3,284 (2.5%)	- (-)	# (*)	132,162 (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 (at current market prices), 2013/14

<i>Function</i>	<i>Public</i>		<i>Private</i>		<i>Total</i>	
	HK\$ million	(%)	HK\$ million	(%)	HK\$ million	(%)
Services of curative care	40,067	(48.2)	42,990	(51.8)	83,057	(100.0)
- <i>Inpatient curative care</i>	19,080	(56.2)	14,899	(43.8)	33,980	(100.0)
- <i>Day patient hospital services</i>	4,822	(88.0)	655	(12.0)	5,477	(100.0)
- <i>Ambulatory services</i>	15,608	(36.3)	27,404	(63.7)	43,012	(100.0)
- <i>Home care</i>	557	(94.6)	32	(5.4)	588	(100.0)
Rehabilitative and extended care	4,260	(97.3)	119	(2.7)	4,379	(100.0)
Long-term care	4,679	(83.2)	944	(16.8)	5,622	(100.0)
Ancillary services to health care	2,018	(60.1)	1,341	(39.9)	3,359	(100.0)
Medical goods outside the patient care setting	345	(3.0)	11,263	(97.0)	11,608	(100.0)
Prevention and public health services	4,101	(91.7)	371	(8.3)	4,473	(100.0)
Health programme administration and health insurance	693	(12.5)	4,832	(87.5)	5,525	(100.0)
Investment in medical facilities	4,435	(76.4)	1,369	(23.6)	5,805	(100.0)
Total	60,598	(48.9)	63,230	(51.1)	123,828	(100.0)

Note: Figures in brackets denote percentage of row total

Figure 4.1 Percentage of total health expenditure by function (at current market prices), 1989/90 and 2013/14

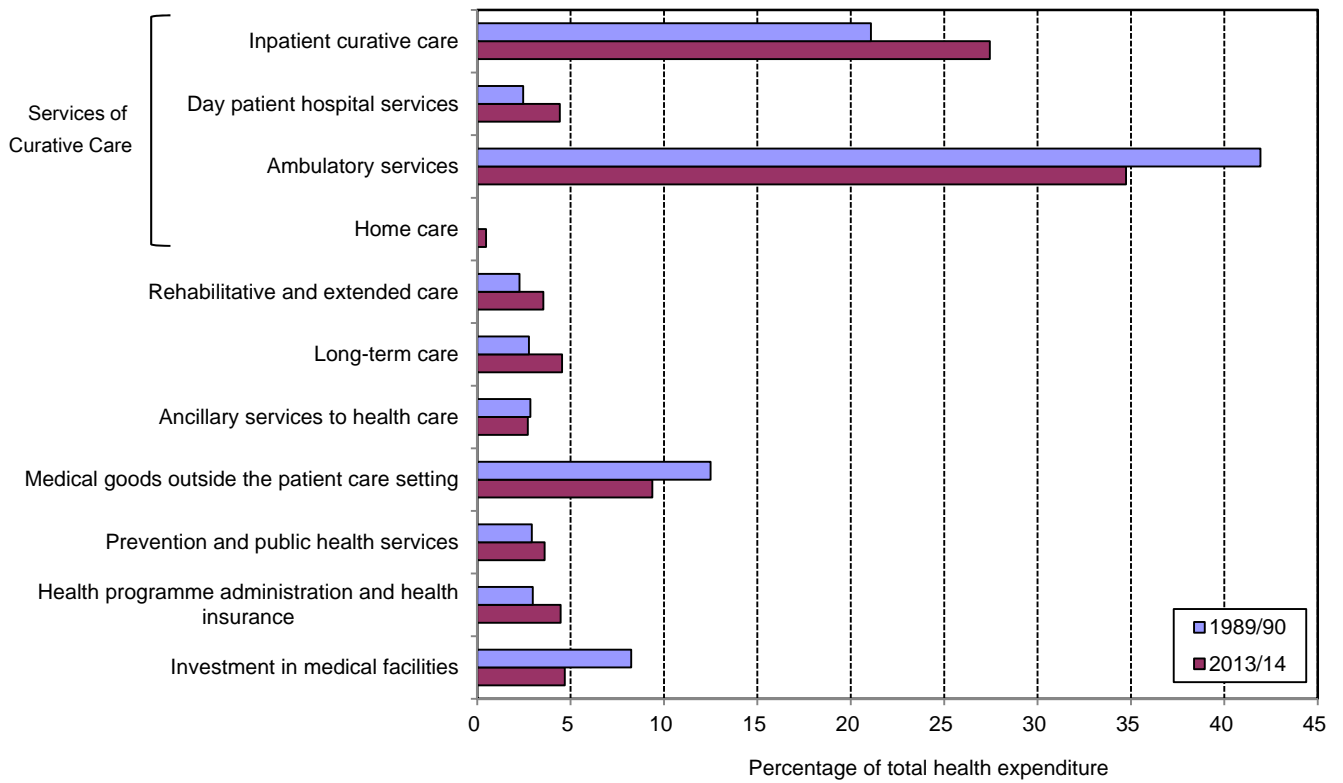


Table 5.1 Comparison on health expenditure between Hong Kong and selected economies

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	2014	17.1	8.3	8.9	38.1	32.0	46.3	2.9% - 7.5% [#]
Switzerland	2014	11.7	7.7	4.0	33.7	28.5	36.1	8%
France	2014	11.5	9.0	2.5	57.3	19.8	54.0	20%
Germany	2014	11.3	8.7	2.6	44.1	23.8	47.5	19%
Austria	2014	11.2	8.7	2.5	52.8	20.4	50.0	20%
Canada	2014	10.4	7.4	3.0	39.5	23.7	49.5	5% - 15%
Japan	2014	10.2	8.6	1.7	42.1	26.7	55.7	8%
Finland	2014	9.7	7.3	2.4	58.1	16.6	49.1	24%
Australia	2014	9.4	6.3	3.1	36.0	22.7	45.0	10%
United Kingdom	2014	9.1	7.6	1.5	43.8	23.6	45.0	20%
South Korea	2014	7.4	4.0	3.4	32.0	16.2	39.3	10%
Taiwan	2014	6.2	3.7	2.5	16.4	29.9	45.0	5%
Hong Kong	2013/14	5.7	2.8	2.9	21.1	21.1	17.0	-
The mainland of China	2014	5.5	3.1	2.5	29.7	16.5	45.0	17%
Singapore	2014	4.9	2.1	2.9	14.5	14.8	22.0	7%

Notes:

* excludes employee social security contribution

some states in the United States do not implement sales tax

Major data sources:

1. OECD.Stat website (accessed on 12 January 2017)
2. OECD Tax Database (accessed on 12 January 2017)
3. World Health Organization's National Health Accounts Series (accessed on 11 January 2017)
4. Hong Kong's Domestic Health Accounts: Estimates of Domestic Health Expenditure, 1989/90-2013/14
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 (at current market prices), 2013/14

(HK\$ million)

	Government ⁽³⁾	Private household out-of-pocket expenditure	Employer-provided group medical benefits ⁽⁸⁾	Private insurance	Others ⁽¹¹⁾	Total
Public in-patient ⁽¹⁾	29,946	1,649 ⁽⁶⁾	-	-	146	31,741
Public specialist out-patient	12,882	1,652 ⁽⁶⁾	-	-	-	14,534
Public primary care/general out-patient	7,660	414 ⁽⁶⁾	-	-	117	8,192
Private in-patient ⁽¹⁾	1,118 ⁽⁴⁾	7,731 ⁽⁷⁾	3,746	3,181	81	15,856
Private primary care/out-patient ⁽²⁾	355 ⁽⁵⁾	16,379	2,797	2,247	17	21,796
Dental care	726	3,921	158	138	22	4,965
Medical goods outside patient care settings	345	10,929	-	-	335	11,608
Others (including ancillary medical services, investment and administration)	7,566	777	1,898	3,492	1,402	15,135
Total	60,598	43,452	8,599	9,058	2,120	123,828

Notes: - denotes nil

- (1) Includes in-patient curative care, in-patient rehabilitative care, in-patient and institutional long-term care, and day patient hospital services.
- (2) Private out-patient includes both specialist and general out-patient.
- (3) Includes expenditure on civil servant and Hospital Authority staff medical benefit.
- (4) Includes subsidized in-patient and institutional long-term care.
- (5) Includes government subsidies on Influenza Vaccination Subsidy Scheme and Elderly Health Care Voucher Pilot Scheme.
- (6) Includes employer-provided group medical benefits and private insurance for which there are no separate statistics.
- (7) Includes \$154 million that was spent on in-patient and institutional long-term care.
- (8) Includes medical benefit not in the form of medical insurance provided by private companies / organizations, but excludes civil servant and Hospital Authority staff medical benefit.
- (9) Includes 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) Includes 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) Includes non-profit institutions serving households, corporations and non-patient care related revenue.

Table 6.2 Health expenditure by function, provider and financing source (at current market prices), 2013/14

(HK\$ million)

Expenditure category	HKDHA-HCF	HKDHA-HCP	Total current expenditure on health *	HKDHA-HFS Financing source											
	Health care function	Provider industry		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>In-patient care including day patient</i>	HCF.1.1; 1.2; 2.1; 2.2	All industries	43,100	27,446	27,446	-	15,653	3,746	3,181	8,627	9	-	44	47	-
Curative and rehabilitative care															
General hospitals		HCP.1.1	32,395	23,071	23,071	-	9,324	2,231	1,907	5,105	-	-	45	36	-
Speciality hospitals		HCP.1.2+1.3	3,765	3,697	3,697	-	68	-	-	68	-	-	-	-	-
Nursing and residential care facilities		HCP.2	699	678	678	-	21	-	-	18	3	-	-	#	-
All other providers		All other	6,240	-	-	-	6,240	1,514	1,274	3,437	6	-	-1	11	-
Long-term care	HCF.3.1; 3.2	All industries	5,338	4,408	4,408	-	929	-	-	802	29	-	16	82	-
General hospitals		HCP.1.1	487	476	476	-	11	-	-	11	-	-	-	-	-
Speciality hospitals		HCP.1.2+1.3	1,251	1,235	1,235	-	16	-	-	16	-	-	-	-	-
Nursing and residential care facilities		HCP.2	3,599	2,696	2,696	-	903	-	-	776	29	-	16	82	-
All other providers		All other	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ambulatory and rehabilitative care</i>	HCF.1.3; 2.3	All industries	43,012	15,608	15,608	-	27,404	2,955	2,386	21,912	127	-	11	14	-
Hospitals		HCP.1	15,025	13,200	13,200	-	1,825	-	-	1,810	-	-	8	7	-
Offices of medical practitioners		HCP.3.1	21,216	1,553	1,553	-	19,663	2,675	2,170	14,704	105	-	3	7	-
Offices of dentists		HCP.3.2	4,631	726	726	-	3,905	158	138	3,586	22	-	-	-	-
Offices of allied and other health professionals		HCP.3.3	1,513	57	57	-	1,455	122	77	1,256	-	-	-	-	-
Other out-patient facilities		HCP.3.4	73	71	71	-	2	-	-	2	-	-	-	-	-
All other providers		All other	555	-	-	-	555	-	-	555	-	-	-	-	-
<i>Home care</i>	HCF.1.4; 2.4; 3.3	All industries	1,609	1,543	1,543	-	66	-	-	66	-	-	-	-	-
<i>Ancillary services to health care</i>	HCF.4	All industries	3,359	2,018	2,018	-	1,341	337	279	717	4	1	#	4	-
<i>Medical goods outside the patient care setting</i>	HCF.5	All industries	11,608	345	345	-	11,263	-	-	10,929	335	-	-	-	-
Pharmaceuticals; other med. non-durables	HCF.5.1		9,302	313	313	-	8,989	-	-	8,685	305	-	-	-	-
Prescription-only medicines	HCF.5.1.1		-	-	-	-	-	-	-	-	-	-	-	-	-
Over-the-counter medicines	HCF.5.1.2		7,694	-	-	-	7,694	-	-	7,694	-	-	-	-	-
Other medical supplies and non-durables	HCF.5.1.3		380	284	284	-	96	-	-	96	-	-	-	-	-
Uncategorised ^			1,227	29	29	-	1,199	-	-	894	305	-	-	-	-
Therapeutical appl.; other medical durables	HCF.5.2		2,307	33	33	-	2,274	-	-	2,244	30	-	-	-	-
Glasses and other vision products	HCF.5.2.1		1,946	4	4	-	1,942	-	-	1,942	-	-	-	-	-
Orthopaedic appliances; other prosthetics	HCF.5.2.2		-	-	-	-	-	-	-	-	-	-	-	-	-
All other misc. durable medical goods	HCF.5.2.3-5.2.9		92	-	-	-	92	-	-	92	-	-	-	-	-
Uncategorised ^			269	29	29	-	240	-	-	210	30	-	-	-	-
<i>Prevention and public health services</i>	HCF.6	All industries	4,473	4,101	4,101	-	371	-	-	351	4	11	2	4	-
<i>Health programme administration and health insurance</i>	HCF.7	All industries	5,525	693	693	-	4,832	1,561	3,213	47	-	10	-	-	-
Total current expenditure on health *	HCF.1-HCF.7	All industries	118,023	56,163	56,163	-	61,860	8,599	9,058	43,451	507	22	72	151	-

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)

^ based on survey data of which reliable information was not available for classifying relevant expenditures by detailed function breakdown

Table 6.3 Health expenditure by function and provider (at current market prices), 2013/14

		Health care provider industry																		Other industries	RoW			
Health care function	HKDHA-HCF	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	
		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	30,910	114	5,494	5,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	520
Long-term care	HCF.3.1	1,738	3,345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Services of day-care</i>																								
Curative and rehabilitative care	HCF.1.2; 2.2	5,250	585	227	152	-	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term care	HCF.3.2	-	254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Out-patient care</i>																								
Out-patient curative and rehabilitative care	HCF.1.3; 2.3	15,025	-	27,432	21,216	4,631	1,513	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	555
Primary ambulatory services	HCF.1.3.1	1,967	-	952	952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
Dental care	HCF.1.3.2	-	-	4,631	-	4,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	335
Specialised ambulatory services	HCF.1.3.3	11,752	-	987	914	-	-	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allied health and other ambulatory services	HCF.1.3.9	1,291	-	1,513	-	-	1,513	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Uncategorised ^		15	-	19,350	19,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203
<i>Home care</i>																								
Curative and rehabilitative care	HCF.1.4; 2.4	-	-	1,324	-	-	-	-	-	1,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term care	HCF.3.3	-	250	35	-	-	-	-	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ancillary services to health care</i>																								
	HCF.4	-	-	3,359	-	-	-	-	1,449	-	1,909	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Medical goods outside the patient care setting</i>																								
Pharmaceut. and other medical non-durables	HCF.5.1	-	-	144	144	-	-	-	-	-	-	11,464	5,495	5,969	-	-	-	-	-	-	-	-	-	-
Therap. appliances and other med. durables	HCF.5.2	-	-	-	-	-	-	-	-	-	-	9,158	5,388	3,770	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	2,307	107	2,199	-	-	-	-	-	-	-	-	-	-
Total expenditure on personal health care		52,923	4,548	38,015	27,005	4,631	1,513	148	1,449	1,360	1,909	11,464	5,495	5,969	-	-	-	-	-	-	-	-	-	1,074
<i>Prevention and public health services</i>																								
	HCF.6	-	-	660	269	-	-	123	-	-	268	-	-	-	3,813	-	-	-	-	-	-	-	-	-
<i>Health programme administration and health insurance</i>																								
	HCF.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,525	751	-	-	-	4,774	-	-	-
Total current expenditure on health *		52,923	4,548	38,675	27,274	4,631	1,513	270	1,449	1,360	2,178	11,464	5,495	5,969	3,813	5,525	751	-	-	4,774	-	-	-	1,074

Notes: - denotes nil

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

^ based on survey data of which reliable information was not available for classifying relevant expenditures by detailed function breakdown

Table 6.4 Health expenditure by provider and financing source (at current market prices), 2013/14

(HK\$ million)

	Total current expenditure on health *	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	52,923	41,681	41,681	-	11,243	2,231	1,907	7,009	-	-	53	43	-
Nursing and residential care facilities HCP.2	4,548	3,612	3,612	-	937	-	-	806	32	-	16	83	-
Providers of ambulatory health care HCP.3	38,675	6,082	6,082	-	32,592	4,806	3,938	23,686	137	1	2	22	-
Offices of medical practitioners HCP.3.1	27,274	1,591	1,591	-	25,683	4,189	3,444	17,936	105	-	3	7	-
Offices of dentists HCP.3.2	4,631	726	726	-	3,905	158	138	3,586	22	-	-	-	-
Offices of allied and other health professionals HCP.3.3	1,513	57	57	-	1,455	122	77	1,256	-	-	-	-	-
Other out-patient facilities HCP.3.4	270	116	116	-	154	-	-	137	7	-	-1	11	-
Laboratories and diagnostic imaging facilities HCP.3.5	1,449	118	118	-	1,331	337	279	713	2	-	-	-	-
Providers of home health care services HCP.3.6	1,360	1,306	1,306	-	54	-	-	54	-	-	-	-	-
Other providers of ambulatory health care HCP.3.9	2,178	2,168	2,168	-	10	-	-	3	2	1	#	4	-
Retail sale and other providers of medical goods HCP.4	11,464	345	345	-	11,119	-	-	10,785	335	-	-	-	-
Pharmacies HCP.4.1	5,495	-	-	-	5,495	-	-	5,495	-	-	-	-	-
Other sales of medical goods HCP.4.2-4.9	5,969	345	345	-	5,624	-	-	5,290	335	-	-	-	-
Provision and administration of public health programmes HCP.5	3,813	3,750	3,750	-	63	-	-	44	3	11	1	4	-
General health administration and insurance HCP.6	5,525	693	693	-	4,832	1,561	3,213	47	-	10	-	-	-
Public administration of health HCP.6.1	751	693	693	-	57	-	-	47	-	10	-	-	-
Social security funds HCP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-
Employer-provided group medical benefits HCP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Private insurance HCP.6.4	4,774	-	-	-	4,774	1,561	3,213	-	-	-	-	-	-
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	1,074	-	-	-	1,074	-	-	1,074	-	-	-	-	-

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 (at current market prices), 2013/14

(HK\$ million)

	Total current expenditure on health *	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	93,058	49,005	49,005	-	44,053	6,701	5,567	31,407	164	-	71	143	-
In-patient care		42,121	26,242	26,242	-	15,879	3,746	3,181	8,744	32	-	59	117	-
Services of day care		6,316	5,613	5,613	-	703	-	-	685	6	-	1	12	-
Out-patient care		43,012	15,608	15,608	-	27,404	2,955	2,386	21,912	127	-	11	14	-
Home care		1,609	1,543	1,543	-	66	-	-	66	-	-	-	-	-
Ancillary services to health care	HCF.4	3,359	2,018	2,018	-	1,341	337	279	717	4	1	#	4	-
Medical goods outside the patient care setting	HCF.5	11,608	345	345	-	11,263	-	-	10,929	335	-	-	-	-
Pharmaceuticals and other medical non-durables	HCF.5.1	9,302	313	313	-	8,989	-	-	8,685	305	-	-	-	-
Therapeutic appliances and other medical durables	HCF.5.2	2,307	33	33	-	2,274	-	-	2,244	30	-	-	-	-
Personal health care services and goods	HCF.1 - HCF.5	108,025	51,368	51,368	-	56,657	7,038	5,845	43,053	503	1	71	147	-
Prevention and public health services	HCF.6	4,473	4,101	4,101	-	371	-	-	351	4	11	2	4	-
Health programme administration and health insurance	HCF.7	5,525	693	693	-	4,832	1,561	3,213	47	-	10	-	-	-

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 types of services (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.

- 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 (SHA) 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
- HCP.4 Retail sale and other providers of medical goods**
 - 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
- HCP.5 Provision and administration of public health programmes**
- HCP.6 General health administration and insurance**
 - 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
- HCP.7 Other industries (rest of the economy)**
 - 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
- HCP.9 Rest of the world**
- 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:-

HCF.1 - 7	Core health functions
HCF.1	Services of curative care
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
HCF.2	Rehabilitative and extended care
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
HCF.3	Long-term care
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
HCF.4	Ancillary services to health care
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
HCF.5	Medical goods outside the patient care setting
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

HCF.6 Prevention and public health services

- 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

HCF.7 Health programme administration and health insurance

- 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

HCF.R.1-7 Health-related functions

- 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.