

HONG KONG SUPPLEMENT 4
VOLUME 18 * NUMBER 4 * AUGUST 2012

MEDICAL JOURNAL

香港醫學雜誌

The official publication of the
Hong Kong Academy of Medicine
and the Hong Kong Medical Association

Hong Kong Domestic Health Spending
Financial Years 1989/90 to 2008/09

香港醫療衛生開支
1989/90至2008/09財政年度



HONG KONG MEDICAL JOURNAL

香港醫學雜誌

Vol 18 No 4 August 2012
Supplement 4

Editor-in-Chief
Ignatius TS Yu 余德新

Senior Editors
PT Cheung 張璧濤
CB Chow 周鎮邦
Albert KK Chui 徐家強
Michael G Irwin

Editors
KL Chan 陳廣亮
KS Chan 陳健生
Henry LY Chan 陳力元
David VK Chao 周偉強
TW Chiu 趙多利
Stanley ST Choi 蔡兆棠
LW Chu 朱亮榮
WK Hung 熊維嘉
TL Kwan 關添樂
Alvin KH Kwok 郭坤豪
Paul BS Lai 賴寶山
Eric CH Lai 賴俊雄
Stephen TS Lam 林德深
WY Lam 林永賢
Patrick CP Lau 劉志斌
Arthur CW Lau 劉俊穎
Nelson LS Lee 李禮舜
Danny WH Lee 李偉雄
KY Leung 梁國賢
Danny TN Leung 梁子昂
Thomas WH Leung 梁慧康
WK Leung 梁惠強
Kenneth KW Li 李啟煌
David TL Liu 劉大立
Janice YC Lo 羅詠之
Herbert HF Loong 龍浩鋒
James KH Luk 陸嘉熙
Ronald CW Ma 馬青雲
Ada TW Ma 馬天慧
Henry KF Mak 麥嘉豐
Jacobus KF Ng 吳國夫
Hextan YS Ngan 顏婉嫻
Martin W Pak 白威
Edward CS So 蘇超駒
PC Tam 談寶維
SW Tang 鄧兆華
William YM Tang 鄧旭明
Clement CY Tham 譚智勇
Martin CS Wong 黃至生
Kenneth KY Wong 黃格元
TW Wong 黃大偉
Patrick CY Woo 胡釗逸
TK Yau 游子覺

Advisors on Biostatistics
William B Goggins
Eddy KF Lam 林國輝

Advisor on Clinical Epidemiology
Shelly LA Tse 謝立亞

Hong Kong domestic health spending: financial years 1989/90 to 2008/09

KYK Tin, PKO Tsoi, YH Lee, ELH Tsui, DWS Lam, AWM Chui, SV Lo

CONTENT

Abstract	2
Introduction	3
Total expenditure on health by financing source	3
Total expenditure on health by function	4
Total expenditure on health by provider	4
Current expenditure on health by function and provider	4
Current expenditure on health by provider and financing source	5
Current expenditure on health by function and financing source	5
International comparisons	6
Major differences between Hong Kong Domestic Health Accounts and Government Accounts	7
Acknowledgements	7
References	7

APPENDIX

Figures	8
Tables	11
Disclaimer	24

KYK Tin 田耀基
PKO Tsoi 蔡家安
YH Lee 李元浩
ELH Tsui 徐麗卿
DWS Lam 林慧珊
AWM Chui 徐慧美
SV Lo 羅思偉

Hong Kong domestic health spending: financial years 1989/90 to 2008/09

Abstract

This report presents the latest estimates of Hong Kong domestic health spending for financial years 1989/90 to 2008/09, cross-stratified and categorised by financing source, provider and function.

Total expenditure on health (TEH) was HK\$84 391 million in financial year 2008/09, which represents an increase of HK\$5030 million or 6.3% over the preceding year. Amid the financial tsunami in late 2008, TEH grew faster relative to gross domestic product (GDP) leading to a marked increase as a percentage of GDP from 4.8% in 2007/08 to 5.1% in 2008/09. During the period 1989/90 to 2008/09, TEH per capita (at constant 2009 prices) grew at an average annual rate of 4.9%, which was faster than that of per capita GDP by 2.0 percentage points.

In 2008/09, public and private expenditure on health increased by 6.3% and 6.4% when compared with 2007/08, reaching HK\$41 257 million and HK\$43 134 million, respectively. Consequently, public and private shares of total health expenditure remained the same in the 2 years at 48.9% and 51.1%, respectively. Regarding private spending, the most important source of health financing was out-of-pocket payments by households (35.4% of TEH), followed by employer-provided group medical benefits (7.5%) and private insurance (6.4%). During the period, a growing number of households (mostly in middle- to high-income groups) subscribed to pre-payment plans for financing health care. As such, private insurance has taken on an increasingly important role for financing private spending.

Of the HK\$84 391 million total health expenditure in 2008/09, current expenditure comprised HK\$81 186 million (96.2%), whereas HK\$3206 million (3.8%) was for capital expenses (ie investment in medical facilities). Analysed by health care function, services for curative care accounted for the largest share of total health spending (66.1%), which was made up of ambulatory services (32.8%), in-patient curative care (28.8%), day patient hospital services (3.9%) and home care (0.5%). Notwithstanding the small share of total spending for day patient hospital services, there was an increasing trend over the period 1989/90 to 2008/09, likely as a result of policy directives to shift the emphasis from in-patient to day patient care.

Hospitals accounted for an increasing share of total spending, from 28.1% in 1989/90 to 46.8% in 2002/03 and then dropped slightly to 43.1% in 2007/08, which was primarily driven by reduced expenditure of Hospital Authority. Compared with the preceding year, expenditure on hospitals increased by HK\$2935 million in 2008/09, whereas the corresponding increase for providers of ambulatory health care was only HK\$919 million. As a result, the hospital share rebounded a little to 44.0% of total health spending, whereas that of providers of ambulatory health care dropped to 29.1%.

Without taking into account capital expenses (ie investment in medical facilities), public current expenditure on health amounted to HK\$39 301 million (48.4% of total current expenditure) in 2008/09 with the remaining HK\$41 885 million made up from private sources. Public current expenditure was mostly incurred at hospitals (76.1%), whereas private current expenditure was mostly incurred at providers of ambulatory health care (48.9%).

Hong Kong Med J 2012;18(Suppl 4):S2-23

**School of Public Health, Li Ka Shing
Faculty of Medicine, The University of
Hong Kong**
KYK Tin
**Research Office, Food and Health Bureau,
Government of the Hong Kong Special
Administrative Region**
PKO Tsoi, DWS Lam, AWM Chui, SV Lo
**Department of Health, Government of the
Hong Kong Special Administrative Region**
YH Lee
**Hospital Authority, Government of the
Hong Kong Special Administrative Region**
ELH Tsui, SV Lo

Corresponding author:
Mr Keith YK Tin
School of Public Health, 5/F, William MW
Mong Block, Faculty of Medicine Building,
The University of Hong Kong, 21 Sassoon
Road, Pokfulam, Hong Kong SAR, China
Tel: (852) 2819 9280
Fax: (852) 2855 9528
Email: tinyiukei@hku.hk

Although both public and private spending were mostly expended on personal health care services and goods (91.8% of total current spending), the patterns of distribution among functional categories differed. Public expenditure was targeted at in-patient care (51.8%) and substantially less on out-patient care (25.1%). In comparison, private spending was mostly concentrated on out-patient care (42.6%), whereas in-patient care (23.4%) and medical goods outside the patient care setting (22.5%) accounted for the majority of the remaining share.

Compared to the Organisation for Economic Co-operation and Development countries, Hong Kong has devoted a relatively low percentage of GDP to health care in the last decade. As a share of total spending, public funding (either general government revenue or social security funds) in Hong Kong was also lower than that in most economies with comparable economic development and public revenue collection base.

Introduction

This article presents the latest estimates of domestic health spending in Hong Kong, following the previous figures published in October 2011.¹ It provides updated estimates of total expenditure on health (TEH) for the financial years 1989/90 to 2008/09 based on the established conceptual framework for Hong Kong Domestic Health Accounts (HKDHA),² originally adopted from the System of Health Accounts (SHA).³ We also revised the previous estimates for the years 1989/90 to 2007/08 as more accurate data became available, allowing for retrospective comparisons and longer-term secular trend or time-series analysis.

The HKDHA is a set of statistics on health care expenditures, both public and private, in Hong Kong. It provides a detailed and complete picture of health care expenditures and facilitates comparison with other economies that adopt the same framework in calculating their health expenditures. Under the HKDHA, health expenditures consist of all expenditures or outlays for medical care, disease prevention, health promotion, rehabilitation, long-term care, community health activities, health administration and regulation, and capital formation with the predominant objective of improving health.

The HKDHA is a product of collaborative effort by many government bureaux/departments, public organisations, and private institutions. It was compiled from a multitude of information sources. Most public expenditure data were derived from financial accounts, whereas private expenditure data largely came from survey estimates, and are subject to more uncertainties and reporting/recording errors.

The information contained in this report represents a basis for assessing and understanding trends and levels of health spending in Hong Kong. It enables the public,

policy makers, and researchers to assess the performance of the local health system over time, and to evaluate health expenditure-related policies.

Total expenditure on health by financing source

Total expenditure on health

In financial year 2008/09, TEH was HK\$84 391 million, representing an increase of HK\$5030 million or 6.3% over the preceding year. In real terms, TEH grew by 5.3% in the same year, slightly below the average annual rate of 6.0% throughout the period 1989/90 to 2008/09 (Fig 1 & Table 1).

In comparison, the economy experienced a negative growth in 2008/09 as a result of the financial tsunami in late 2008, leading to a marked increase in TEH as a percentage of GDP from 4.8% in 2007/08 to 5.1% in 2008/09 (Table 1).

Total expenditure on health per capita

During the period 1989/90 to 2008/09, per capita TEH grew steadily from HK\$4833 to HK\$12 035 at constant 2009 prices, faster than per capita GDP growth by 2.0 percentage points per annum on average (4.9% vs 3.0%). Disregarding the effects of the establishment of Hospital Authority and the booming economy in the early to mid-1990s, growths in per capita TEH remained at 4.0% per annum on average since 1997/98, against the economic cycles during the period (Fig 2 & Table 2).

Public and private expenditure on health

In 2008/09, public and private financing of health expenditure increased by 6.3% and 6.4% when compared with 2007/08, reaching HK\$41 257 million and HK\$43 134 million, respectively. Consequently, public and private shares of total health expenditure remained the same in the 2 years at 48.9% and 51.1%, respectively (Table 3).

During the period 1989/90 to 2003/04, public expenditure at constant 2009 prices grew at an average rate of 9.8% per annum (from HK\$10 825 million to HK\$40 239 million), compared with a corresponding increase of 4.2% per annum (from HK\$16 655 million to HK\$29 539 million) for private expenditure, resulting in a growing share of public spending from 39.4% in 1989/90 to 57.7% in 2003/04 (Fig 3 & Table 3). The relative increase in the public share of TEH from 1989/90 through the early 1990s reflected the initial expansion of services offered by the newly established and consolidated Hospital Authority system. The stepped change in the relative proportions of TEH between 1997/98 and 1998/99 and the continued increase in public share until 2003/04 was likely a result of the Asian financial crisis and subsequent cyclical economic downturn, followed by the SARS epidemic in 2003.

The observed decrease in public share following 2003/04 was the result of downward adjustment of Hospital Authority expenses (and hence subvention), coupled with the expansion of the private market as evident from the

substantial growth of private health spending at a real rate of 7.7% per annum on average since 2003/04.

Expenditure on health by financing source

As shown in Table 4, government and household out-of-pocket expenditure altogether accounted for 84.1% to 88.3% of total spending throughout the period. While public spending overtook household out-of-pocket expenditure as the major source of health financing since 1991/92, the diverging trends in relative proportions of public spending and household out-of-pocket expenditure reversed in 2003/04, from the largest difference of 28.1 percentage points in 2003/04 to 13.5 percentage points in 2008/09. The next important source of health financing was employer-provided group medical benefits (7.3-10.5%), followed by private insurance (1.2-6.4%) and other private sources of funding (0.8-2.2%). During that period, growing number of households (mostly in middle- to high-income groups) subscribed to pre-payment plans for financing health care. As such, private insurance has played an increasingly important role in financing private spending (from 2.2% of total private spending in 1989/90 to 12.6% in 2008/09). By contrast, both household out-of-pocket payments and expenditure by employers decreased gradually over that period, from 77.3% to 69.2% for the former and 17.4% to 14.7% the latter (Fig 4).

Total expenditure on health by function

Of the HK\$84 391 million TEH in 2008/09, HK\$81 186 million (96.2%) was current expenditure, whereas HK\$3 206 million (3.8%) was capital expenditure (investment in medical facilities). Services of curative care accounted for the largest share (66.1%), which was made up of ambulatory services (32.8%), in-patient curative care (28.8%), day patient hospital services (3.9%), and home care (0.5%). The second largest share was for medical goods outside the patient care setting (11.5%). The remaining current expenditure was distributed among long-term care (4.6%), health programme administration and health insurance (4.6%), rehabilitative and extended care (3.7%), prevention and public health services (3.4%), and ancillary services to health care (2.4%) [Fig 5 & Table 5].

As a share of TEH, expenditure on in-patient curative care increased from 1989/90 to 2002/03 (from 21.1% to 28.2%) and stayed stable at around 28% thereafter, reaching 28.8% in 2008/09. In comparison, expenditure on ambulatory services reduced from 42.0% in 1989/90 to 32.8% in 2008/09. Expenditure on day patient hospital services also showed an increasing trend relative to total health spending. It was likely a result of policy directives to shift the emphasis from in-patient to day patient care, which was in line with the international trend (Table 5).

Other health-related functions, which do not fall under the formal definition of TEH, accounted for 5.3% to 8.7% of total health and health-related expenditure. Of these, during

the period 1989/90 to 2008/09, research and development in health, and environmental health grew 1.3 and 1.6 percentage points, respectively. By contrast, education and training of health personnel shrank 0.7 percentage point (Table 5).

Total expenditure on health by provider

In 1989/90, the largest share of TEH was spent on providers of ambulatory health care (44.4%), followed by hospitals (28.1%). As a result of a gradual reduction in spending on ambulatory services and a corresponding increase in the number, service spectrum and quality of hospitals during the period, by 1995/96 the situation had reversed that the share spent on hospitals (38.6%) surpassed that on providers of ambulatory health care (38.5%). The upward trend in the hospital share peaked at 46.8% in 2002/03, after which reduced expenditure on the Hospital Authority (the largest provider of hospital care) brought the share down to 43.1% in 2007/08, although there had been continued growth in corresponding private spending since 1997/98. Expenditure on hospitals increased by HK\$2935 million in 2008/09 when compared with the preceding year. By contrast, the corresponding increase for providers of ambulatory health care was only HK\$919 million. As a result, the hospital share rebounded slightly to 44.0% of total health spending, whereas that of providers of ambulatory health care dropped to 29.1% (Fig 6 & Table 6).

Relative to TEH, expenditure on nursing and residential care facilities (which mainly provide long-term nursing care) doubled from 1.8% to 3.7% during the period 1989/90 to 2008/09, whereas expenditure on retail sale and other providers of medical goods decreased 0.4 percentage point. Other industries, which represent providers of investment in capital formation and medical facilities, accounted for a diminishing share of total spending from 8.2% in 1989/90 to 2.2% in 2002/03. However, in response to the increasing demand for health care, both public and private sectors increased their capital expenditure and brought this share up to 4.5% by 2007/08. This dropped back to 3.8% in 2008/09 amid the hazy economic environment. Spending on other providers including the provision and administration of public health programmes, and general health administration and insurance generally accounted for a stable or increasing (though less significant) share over that period.

Current expenditure on health by function and provider

Tables 7 to 8 show the current expenditure on health by function and provider in 2008/09, without taking into account capital expenses (ie investment in medical facilities).

Provider structure of spending by function

Most of the total current expenditure was expended on in-patient care (HK\$30 183 million or 37.2%). Hospitals (80.7%) accounted for most of this expenditure, followed

by providers of ambulatory health care (10.5%), nursing and residential care facilities (8.0%), and providers in the rest of the world (0.9%).

The next largest share of total current expenditure was for out-patient care (HK\$27 697 million or 34.1%) which was provided by providers of ambulatory health care and hospitals in the ratio of 64.5% to 34.6%, with the remaining 0.9% by overseas providers. Among providers of ambulatory health care, offices of medical practitioners accounted for the largest share of expenditure (50.8%), followed by offices of dentists (9.3%) and offices of other health practitioners and other out-patient care facilities (4.3%).

Of the HK\$3951 million spent on services of day care (4.9% of total current expenditure), 81.2% was allocated to hospitals, 15.7% to nursing and residential care facilities, and 3.1% to providers of ambulatory health care. Expenditure on ancillary services to health care was HK\$1996 million (2.5% of total current expenditure), of which 34.4% was paid to laboratories and diagnostic imaging facilities and 65.6% to other providers of ambulatory health care.

HK\$990 million (1.2% of total current expenditure) was spent on home care. Almost all of this expenditure was incurred at providers of home health care services (90.4%), with only 9.6% at nursing and residential care facilities.

Functional structure of spending by provider

About 46% of total current expenditure was paid to hospitals (HK\$37 162 million). The hospital expenditure by health care function was distributed to in-patient care (65.5%), out-patient care (25.8%), and services of day care (8.6%).

The next largest share (30.2%) of current expenditure was spent on providers of ambulatory health care (HK\$24 519 million), of which 72.8% was for out-patient care, 12.9% for in-patient care, 8.1% for ancillary services to health care, and the remaining 6.2% for home care, services of day care, medical goods outside the patient care setting, and prevention and public health services. Among providers of ambulatory health care, offices of medical practitioners (both western and Chinese medicine) generated 80.3% of their revenue from out-patient care, 18.0% from in-patient care and substantially less from services of day care, medical goods outside the patient care setting, and prevention and public health services (1.7%).

Current expenditure on health by provider and financing source

Tables 9 to 10 show the current expenditure on health by provider and financing source in 2008/09.

Spending structure of the financing sources

Public current expenditure on health amounted to HK\$39 301 million (48.4% of total current expenditure) which was mostly incurred at hospitals (76.1%), whereas

private current expenditure (HK\$41 885 million or 51.6% of total current expenditure) was mostly incurred at providers of ambulatory health care (48.9%). This reflects the mixed health care economy of Hong Kong where public hospitals generally account for about 90% of total bed-days (or 80% of admissions) and private doctors provide about 70% of out-patient care.

Other major providers financed by public current expenditure included providers of ambulatory health care (10.2%), nursing and residential care facilities (6.1%) and provision and administration of public health programmes (6.0%). Apart from paying for providers of ambulatory health care, private spending funded goods and services provided by retail sales and other providers of medical goods (22.3%), hospitals (17.4%) and general health administration and insurance (8.3%).

Employer-provided group medical benefits channelled 58.6% and 24.0% of their funds through providers of ambulatory health care and hospitals respectively, whereas private insurance channelled 37.6% and 19.3% respectively. Private household out-of-pocket payments funded a wide range of providers, the largest share being paid to providers of ambulatory health care (49.2%), the second to retail sales and other providers of medical goods (30.9%), and the third to hospitals (15.7%), mostly for private care but with a small share went to public hospitals as co-payments.

How the different providers are financed

Of the HK\$37 162 million spent on hospital care, 80.4% came from general government revenue, 12.6% from private household out-of-pocket payments, 4.1% from employer-provided group medical benefits, and 2.8% from private insurance.

The next largest share of current expenditure was used to finance providers of ambulatory health care (HK\$24 519 million or 30.2%), followed by retail sales and other providers of medical goods (HK\$9596 million or 11.8%). The former had a mix of financing sources which included private household out-of-pocket payments (59.9%), general government revenue (16.4%), employer-provided group medical benefits (15.1%), private insurance (8.3%), and other private sources (0.2%). By contrast, the latter was predominately paid by households (96.1%) and substantially less by the government (2.6%) and non-profit organisations (1.3%).

Similarly, for nursing and residential care facilities, and provision and administration of public health programmes, most expenditure was publicly financed (76.9% and 97.7%).

Current expenditure on health by function and financing source

Tables 11 to 13 show the current expenditure on health by function and financing source in 2008/09.

Functional structure of spending by financing source

Although both public and private spending were mostly expended on personal health care services and goods (91.8% of total current expenditure), the patterns of distribution among functional categories differed. Public expenditure was targeted at in-patient care (51.8%) and out-patient care (25.1%). The rest of public funding was distributed to services of day care (8.9%), prevention and public health services (6.6%), ancillary services to health care (3.6%), home care (2.4%) and medical goods outside the patient care setting (0.6%).

In comparison, private spending was mostly concentrated on out-patient care (42.6%), in-patient care (23.4%) and medical goods outside the patient care setting (22.5%). Private household out-of-pocket payments were expended on various functions. The largest share was for out-patient care (47.3%), the second for medical goods outside the patient care setting (31.2%), followed by in-patient care (18.5%). Private insurance mostly funded in-patient care (31.0%) and out-patient care (23.2%).

How the different functions are financed

General government revenue funded 67.5% of expenditure on in-patient care. The remainder was from private household out-of-pocket payments (18.3%), employer-provided group medical benefits (8.4%), private insurance (5.6%), and other private funds (0.2%). Funding for out-patient care was more even: 50.9% from private household out-of-pocket payments, 35.5% was from the government, 8.8% from employer-provided group medical benefits, and 4.5% from private insurance.

Similarly, for home care and prevention and public health services, over 90% of the funding of each function was from the government and the rest was from private household out-of-pocket payments (5.3% and 7.0%) and other private funds (<1%). Services of day care were also mainly financed by the government (88.2%), and the remainder from private household out-of-pocket payments (11.6%) and other private funds (0.2%). Ancillary services to health care were funded by the government (71.4%), employer-provided group medical benefits (12.7%), private household out-of-pocket payments (8.3%), private insurance (7.4%), and other private funds (0.3%).

Medical goods outside the patient care setting were predominately funded by private household out-of-pocket payments (96.1%); only 2.5% and 1.3% was from general government revenue and non-profit institutions, respectively. As pharmaceuticals and other medical non-durables made up more than 75% of medical goods outside the patient care setting, the distribution of funds was similar (95.7% from private household out-of-pocket payments, 2.9% from the government, and 1.4% from non-profit institutions).

When stratified by public versus private providers (Tables 11 to 13), public care was largely funded by government revenue (about and mostly above 90% for individual functions and 94.4% overall). The subsidy levels of in-patient and out-patient care, which consumed nearly 80% of government funds at public facilities, were 96.7% and 88.3% respectively; the remainder was paid out-of-pocket by households. In contrast, households, employers and insurers were the major payers in the private market, making up 93.4% of total expenditure. As for private in-patient care (including long-term care provided in nursing homes), 84.2% of expenditure was funded through private household out-of-pocket payments (44.9%), employer-provided group medical benefits (23.3%), private insurance (15.4%), and other private sources (0.6%), whereas the government paid for 15.8%. Private out-patient care was funded almost exclusively (99.5%) by private sources, namely households (77.0%), employers (14.7%) and insurers (7.6%), and others (0.3%).

International comparisons

Comparisons of TEH was made between Hong Kong and member countries of the Organisation for Economic Co-operation and Development (OECD) using the health statistical database compiled and maintained by the OECD Secretariat and released in June 2011.⁴ Such comparison cannot show whether a particular level of expenditure is appropriate. Instead, comparisons are useful in pointing out certain general patterns in spending. Hence, we should be mindful that comparisons of health expenditures and source of financing between countries or regions reflect each economy's own specific circumstances, societal values, and solutions.

Table 14 provides the TEH as a percentage of GDP for selected OECD countries and Hong Kong in 1998, 2003 and 2008. In the last decade, TEH in Hong Kong was among the lowest as a percentage of GDP when compared with OECD countries. Nonetheless, the Hong Kong health care system achieved service quality and health outcome that fared well by global standards, at relatively low TEH as a percentage of GDP, indicating cost efficiency and effectiveness. Besides, Hong Kong public health expenditure should be considered in conjunction with its low tax regime and stringent control on government expenditure. When scaled by the public revenue base, Hong Kong public spending on health was only slightly lower when compared with other economies (ie just below the regression line in Fig 7).

On the other hand, private household out-of-pocket expenditure and private insurance (ie sum of employer-provided group medical benefits and individually purchased private insurance) accounted for a large share of total health spending in comparison with that in OECD countries, given that Hong Kong does not have mandatory insurance scheme, ie social health insurance (Table 15).

Major differences between Hong Kong Domestic Health Accounts and Government Accounts

Notably, public health expenditure under HKDHA covers a wider scope than government expenditure under the health policy area group in the Government Accounts (GA), and is therefore often higher than the latter.

Under the GA of the government budget, only direct expenditure by the Food and Health Bureau and the Department of Health (including the Bureau's allocation to the Hospital Authority), and expenditure directly related to health by other departments (such as the Government Laboratory) are counted as government expenditure under the health policy area group.

Under the HKDHA framework, apart from those classified as health expenditure under the GA, public health expenditures also cover other health-related functions performed by other government departments. For example, the HKDHA includes health expenditure on nursing homes, rehabilitation and medical social services under the Social Welfare Department, and ambulance service under the Fire Services Department and Auxiliary Medical Service, etc. These are not included in the government expenditure under the health policy area group in the GA.

The HKDHA is more comprehensive than the GA in terms of documentation of public health expenditure. As a result of the above differences, the HKDHA estimates on public health expenditure are essentially higher than the corresponding GA estimates. The difference amounted to 12% to 17% in 2003/04 to 2008/09. Table 16 is a comparison of the estimated public health expenditures under HKDHA and GA.

Acknowledgements

We thank colleagues on the Domestic Health Accounts Steering Committee, including Annie Chan, Anny Cheung (Census and Statistics Department), Eliza Leung, Amy Wong (Census and Statistics Department, formerly Department of Health), Sian Griffiths, Su Liu (Chinese University of Hong Kong), Joe Chu (Department of Health), Caroline Tsang (Department of Health, formerly Food and Health Bureau), Clara Chin, Charmaine Chiu, Doris Chong, KH Lee, Leo Lui, Deacons Yeung and Horace Yeung (Hospital Authority), for participating in the updating exercise and providing important input. In addition, we are grateful to the following organisations for facilitating data collection and compilation: Hong Kong Private Hospitals Association, IMS ChinaMetrik Ltd, The Medical Insurance Association of the Hong Kong Federation of Insurers and other data providers.

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

References

1. Tin KY, Tsoi PK, Leung ES, et al. Hong Kong domestic health spending: financial years 1989/90 to 2007/08. *Hong Kong Med J* 2011;17(Suppl 4):S2-23.
2. Domestic Health Accounts. Food and Health Bureau website: http://www.fhb.gov.hk/statistics/en/dha/dha_summary_report.htm. Accessed on 26 May 2012.
3. Organisation for Economic Co-operation and Development (OECD). *A System of Health Accounts*. Paris: OECD Secretariat; 2000.
4. Organisation for Economic Co-operation and Development (OECD). *OECD Health Data 2011*. Paris: OECD Secretariat; 2011.

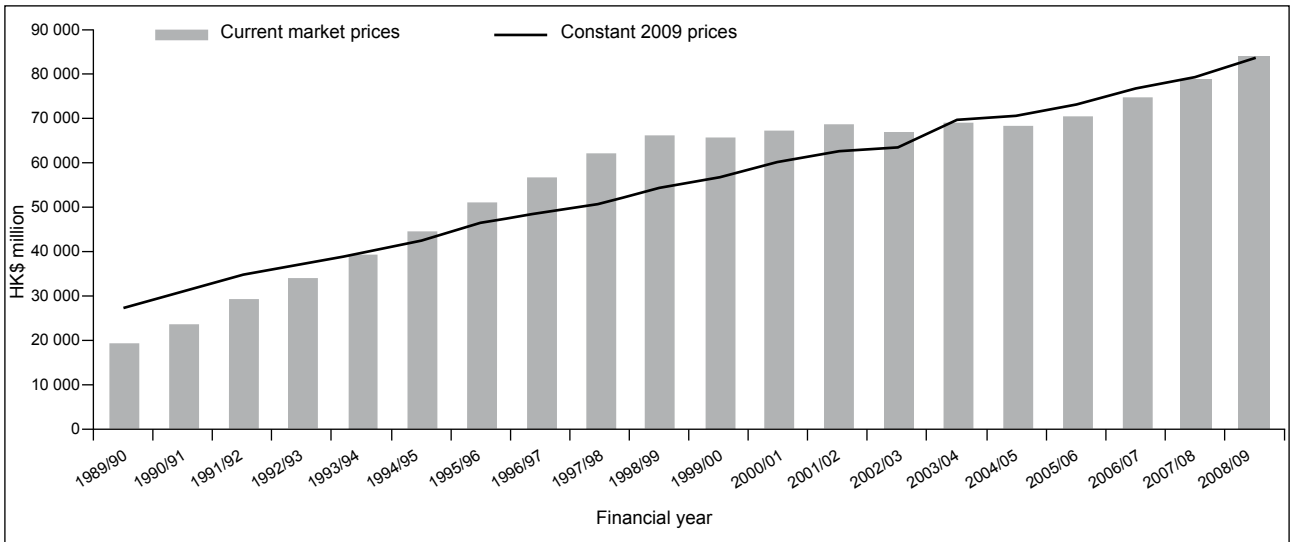


Fig 1. Total expenditure on health, 1989/90 to 2008/09

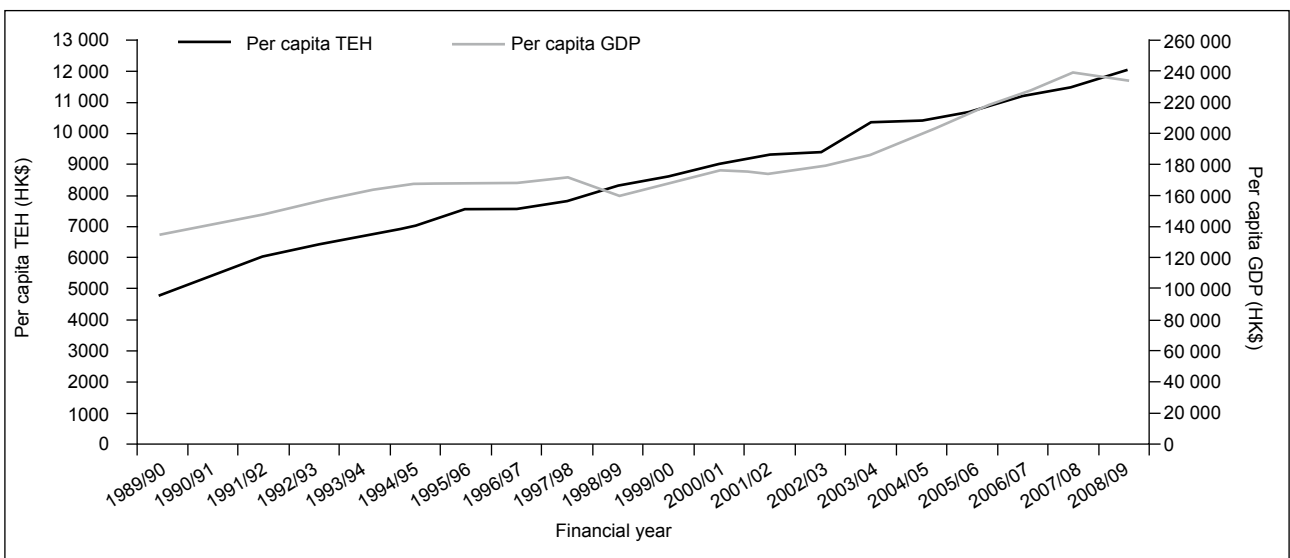


Fig 2. Per capita total expenditure on health (TEH) and gross domestic product (GDP) at constant 2009 prices, 1989/90 to 2008/09

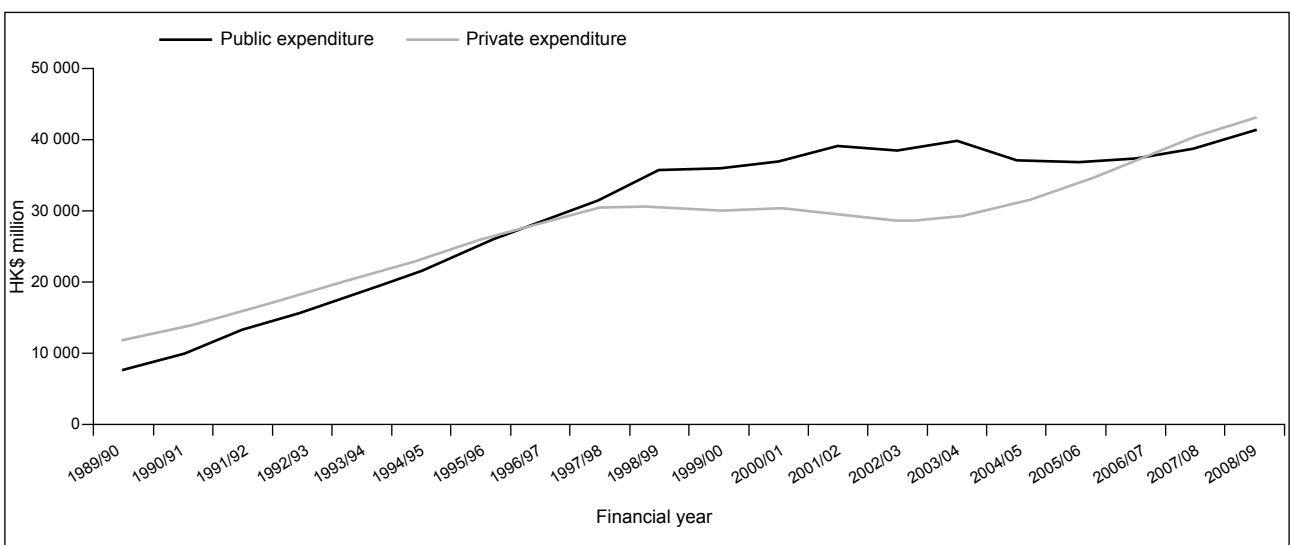


Fig 3. Public and private expenditure on health, 1989/90 to 2008/09

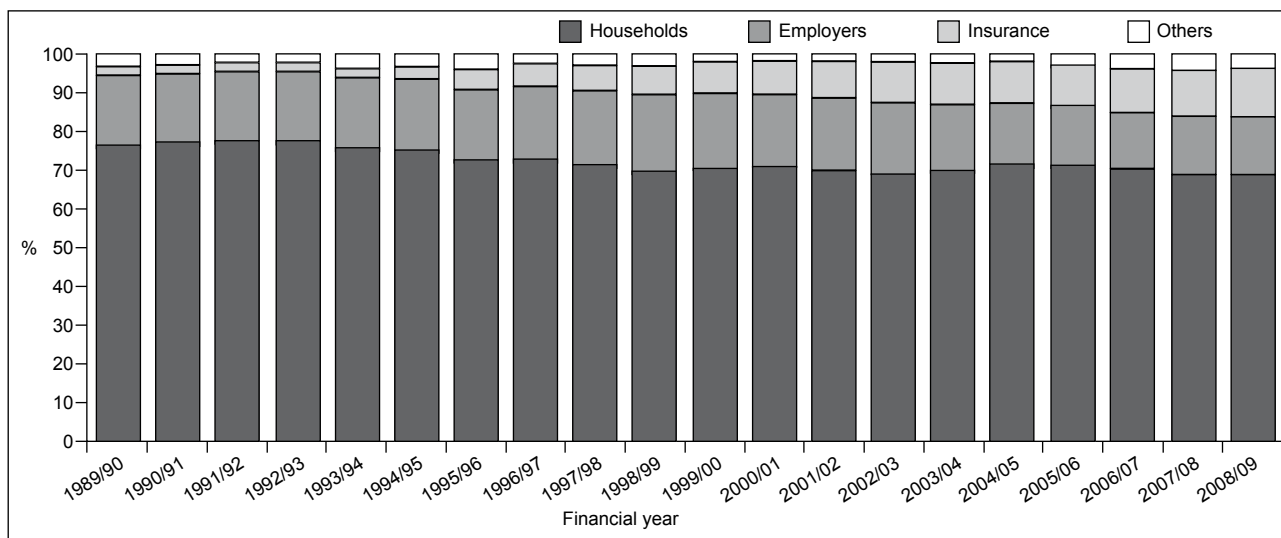


Fig 4. Private expenditure on health by financing source, 1989/90 to 2008/09

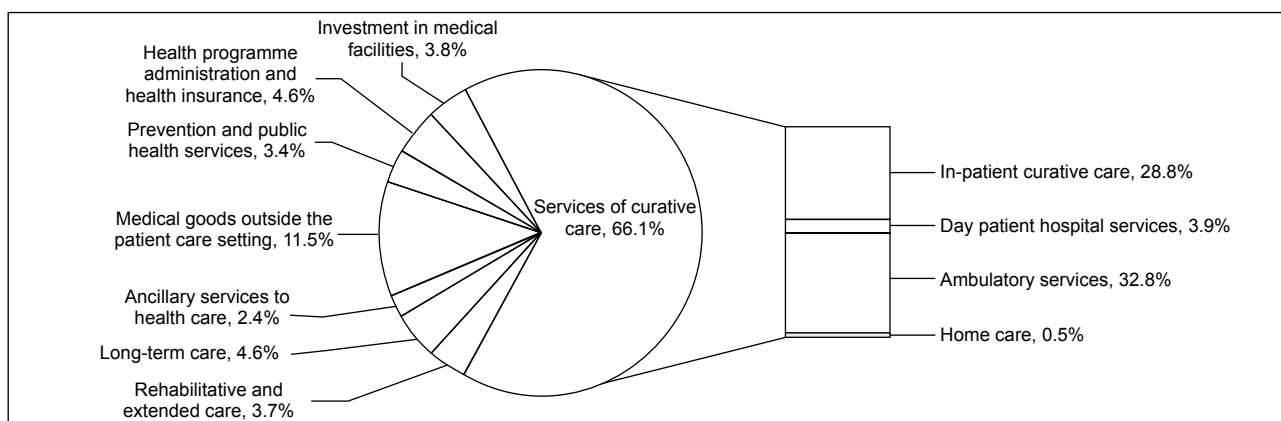


Fig 5. Total expenditure on health by function, 2008/09

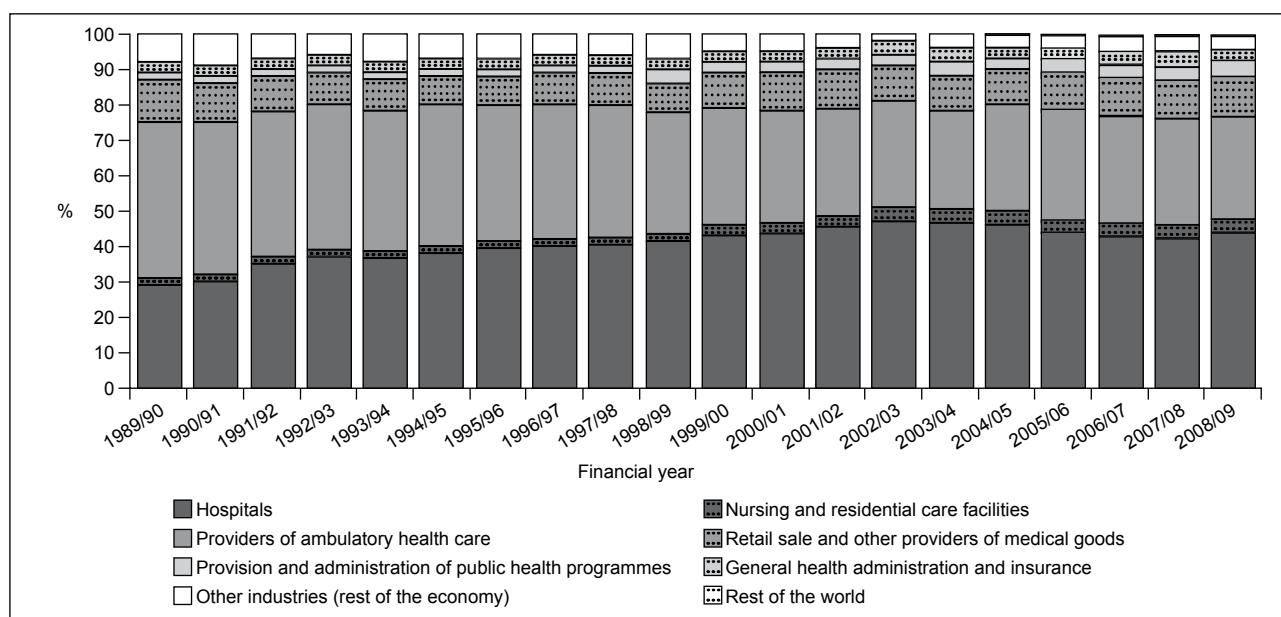


Fig 6. Total expenditure on health by provider, 1989/90 to 2008/09

Health care provider (HCP) [HK\$ million]															
HCP.3		HCP.4			HCP.4		HCP.5	HCP.6	HCP.6					HCP.7	HCP.9
HCP.3.6	HCP.3.9	Retail sales and other providers of medical goods	HCP.4.1	HCP.4.2-4.9	Provision and administration of public health programmes	General health administration and insurance	Government administration of health	Social security funds	HCP.6.3	HCP.6.4	HCP.6.9		All other industries	Rest of the world	
Providers of home health care services	Other providers of ambulatory health care		Pharmacies	Other sales of medical goods					Employer-provided group medical benefits	Private insurance	All other health administration				
0	0	0	0	0	0	0	0	0	0	0	0	0	0	271	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	271	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	248	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	248	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	95	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	141	
895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
872	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	1310	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	9596	4716	4880	0	0	0	0	0	0	0	0	0	0	
0	0	7459	4572	2887	0	0	0	0	0	0	0	0	0	0	
0	0	2137	143	1993	0	0	0	0	0	0	0	0	0	0	
895	1310	9596	4716	4880	0	0	0	0	0	0	0	0	0	519	
0	196	0	0	0	2426	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	3851	416	0	0	3435	0	0	0	0	
895	1506	9596	4716	4880	2426	3851	416	0	0	3435	0	0	0	519	

Table 8. Current expenditure on health by function and provider, 2008/09 (% of function category / % of provider category)

Health care function	Hong Kong Domestic Health Account Health Care Function (HCF) code	Total expenditure (% of function category / % of provider category)	Health care provider (HCP) [% of function category / % of provider category]							
			HCP1	HCP2	HCP3	HCP3				
						HCP3.1	HCP3.2	HCP3.3	HCP3.4	HCP3.5
			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
In-patient care		100 / 37.2	80.7 / 65.5	8.0 / 77.1	10.5 / 12.9	10.5 / 18.0	0 / 0	0 / 0	0 / 0	0 / 0
Curative and rehabilitative care	HCF.1.1; 2.1	100 / 32.8	86.8 / 62.1	0.4 / 3.0	11.9 / 12.9	11.9 / 18.0	0 / 0	0 / 0	0 / 0	0 / 0
Long-term care	HCF.3.1	100 / 4.4	35.8 / 3.5	64.2 / 74.1	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Services of day care		100 / 4.9	81.2 / 8.6	15.7 / 19.9	3.1 / 0.5	2.4 / 0.5	0 / 0	0 / 0	0.8 / 16.6	0 / 0
Curative and rehabilitative care	HCF.1.2; 2.2	100 / 4.6	85.1 / 8.6	11.6 / 14.0	3.3 / 0.5	2.5 / 0.5	0 / 0	0 / 0	0.8 / 16.6	0 / 0
Long-term care	HCF.3.2	100 / 0.2	0 / 0	100 / 5.9	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Out-patient care		100 / 34.1	34.6 / 25.8	0 / 0	64.5 / 72.8	50.8 / 80.3	9.3 / 100	4.1 / 100	0.2 / 28.9	0 / 0
Out-patient curative and rehabilitative care	HCF.1.3; 2.3	100 / 34.1	34.6 / 25.8	0 / 0	64.5 / 72.8	50.8 / 80.3	9.3 / 100	4.1 / 100	0.2 / 28.9	0 / 0
Primary ambulatory services	HCF.1.3.1	100 / 2.5	68.6 / 3.7	0 / 0	30.8 / 2.5	30.8 / 3.5	0 / 0	0 / 0	0 / 0	0 / 0
Dental care	HCF.1.3.2	100 / 3.3	0 / 0	0 / 0	96.5 / 10.5	0 / 0	96.5 / 100	0 / 0	0 / 0	0 / 0
Specialised ambulatory care	HCF.1.3.3	100 / 9.8	91.0 / 19.6	0 / 0	9.0 / 2.9	8.4 / 3.8	0 / 0	0 / 0	0.7 / 28.9	0 / 0
Allied health and other ambulatory services	HCF.1.3.9	100 / 2.6	45.8 / 2.6	0 / 0	54.2 / 4.6	0 / 0	0 / 0	54.2 / 100	0 / 0	0 / 0
Unallocated		100 / 15.9	<0.05 / <0.05	0 / 0	98.9 / 52.2	98.9 / 73.0	0 / 0	0 / 0	0 / 0	0 / 0
Home care		100 / 1.2	0 / 0	9.6 / 3.0	90.4 / 3.7	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Curative and rehabilitative care	HCF.1.4; 2.4	100 / 1.1	0 / 0	0 / 0	100 / 3.6	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Long-term care	HCF.3.3	100 / 0.1	0 / 0	80.3 / 3.0	19.7 / 0.1	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Ancillary services to health care	HCF.4	100 / 2.5	0 / 0	0 / 0	100 / 8.1	0 / 0	0 / 0	0 / 0	0 / 0	34.4 / 100
Medical goods outside the patient care setting	HCF.5	100 / 11.9	0 / 0	0 / 0	1.0 / 0.4	1.0 / 0.5	0 / 0	0 / 0	0 / 0	0 / 0
Pharmaceutical and other medical non-durables	HCF.5.1	100 / 9.3	0 / 0	0 / 0	1.2 / 0.4	1.2 / 0.5	0 / 0	0 / 0	0 / 0	0 / 0
Therapeutic appliances and other medical durables	HCF.5.2	100 / 2.6	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Total expenditure on personal health care		100 / 91.8	49.9 / 100	4.2 / 100	32.4 / 98.4	23.4 / 99.4	3.5 / 100	1.5 / 100	0.1 / 45.5	0.9 / 100
Prevention and public health services	HCF.6	100 / 3.5	0 / 0	0 / 0	14.2 / 1.6	3.8 / 0.6	0 / 0	0 / 0	3.5 / 54.5	0 / 0
Health programme administration and health insurance	HCF.7	100 / 4.7	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Total current expenditure on health care		100 / 100	45.8 / 100	3.8 / 100	30.2 / 100	21.6 / 100	3.2 / 100	1.4 / 100	0.2 / 100	0.8 / 100

Health care provider (HCP) [% of function category / % of provider category]														
HCP.3.6		HCP.3.9		HCP.4		HCP.4	HCP.5	HCP.6	HCP.6				HCP.7	HCP.9
HCP.3.6	HCP.3.9	HCP.4	HCP.4	HCP.4.1	HCP.4.2-4.9	HCP.5	HCP.6	HCP.6.1	HCP.6.2	HCP.6.3	HCP.6.4	HCP.6.9	HCP.7	HCP.9
Providers of home health care services	Other providers of ambulatory health care	Retail sales and other providers of medical goods	Pharmacies	Other sales of medical goods	Provision and administration of public health programmes	General health administration and insurance	Government administration of health	Social security funds	Employer-provided group medical benefits	Private insurance	All other health administration	All other industries	Fest of the world	
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0.9/52.2
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	1.0/52.2
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0.9/47.8
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0.9/47.8
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0.6/2.3
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	3.5/18.3
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	1.1/27.2
90.4/100	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
100/97.4	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
19.7/2.6	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	65.6/87.0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	99.0/100	48.7/100	50.4/100	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	98.8/77.7	60.5/97.0	38.2/59.2	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	100/22.3	6.7/3.0	93.3/40.8	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
1.2/100	1.8/87.0	12.9/100	6.3/100	6.5/100	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0.7/100
0/0	6.9/13.0	0/0	0/0	0/0	85.8/100	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0	0/0
0/0	0/0	0/0	0/0	0/0	0/0	100/100	10.8/100	0/0	0/0	89.2/100	0/0	0/0	0/0	0/0
1.1/100	1.9/100	11.8/100	5.8/100	6.0/100	3.0/100	4.7/100	0.5/100	0/0	0/0	4.2/100	0/0	0/0	0/0	0.6/100

Table 9. Current expenditure on health by provider and financing source, 2008/09 (HK\$ million)

Health care goods and services by provider	Hong Kong Domestic Health Account Health Care Provider (HCP) code	Total expenditure (HK\$ million)	Health financing source (HFS) [HK\$ million]			
			HFS.1 Public sector	HFS.1.		HFS.2 Private sector
				HFS.1.1 General government	HFS.1.2 Social security funds	
Hospitals	HCP.1	37 162	29 889	29 889	0	7273
Nursing and residential care facilities	HCP.2	3114	2394	2394	0	719
Providers of ambulatory health care	HCP.3	24 519	4024	4024	0	20 493
Offices of medical practitioners	HCP.3.1	17 533	919	919	0	16 614
Offices of dentists	HCP.3.2	2584	509	509	0	2075
Offices of allied and other health professionals	HCP.3.3	1133	40	40	0	1093
Other out-patient facilities	HCP.3.4	181	85	85	0	95
Laboratories and diagnostic imaging facilities	HCP.3.5	686	123	123	0	563
Providers of home health care services	HCP.3.6	895	850	850	0	46
Other providers of ambulatory health care	HCP.3.9	1506	1498	1498	0	8
Retail sales and other providers of medical goods	HCP.4	9596	245	245	0	9351
Pharmacies	HCP.4.1	4716	0	0	0	4716
Other sales of medical goods	HCP.4.2-4.9	4880	245	245	0	4635
Provision and administration of public health programmes	HCP.5	2426	2369	2369	0	57
General health administration and insurance	HCP.6	3851	379	379	0	3472
Government administration of health	HCP.6.1	416	379	379	0	37
Social security funds	HCP.6.2	0	0	0	0	0
Employer-provided group medical benefits	HCP.6.3	0	0	0	0	0
Private insurance	HCP.6.4	3435	0	0	0	3435
All other providers of health administration	HCP.6.9	0	0	0	0	0
Other industries (rest of the economy)	HCP.7	0	0	0	0	0
Occupational health care	HCP.7.1	0	0	0	0	0
Private households	HCP.7.2	0	0	0	0	0
All other secondary producers	HCP.7.9	0	0	0	0	0
Rest of the world	HCP.9	519	0	0	0	519
Total expenditure		81 186	39 301	39 301	0	41 884

Table 10. Current expenditure on health by provider and financing source, 2008/09 (% of provider category / % of financing source category)

Health care goods and services by provider	Hong Kong Domestic Health Account Health Care Provider (HCP) code	Total expenditure (% of provider category / % of financing source category)	% of provider category / % of financing source category			
			HFS.1 Public sector	HFS.1.		HFS.2 Private sector
				HFS.1.1 General government	HFS.1.2 Social security funds	
Hospitals	HCP.1	100 / 45.8	80.4 / 76.1	80.4 / 76.1	0 / 0	19.6 / 17.4
Nursing and residential care facilities	HCP.2	100 / 3.8	76.9 / 6.1	76.9 / 6.1	0 / 0	23.1 / 1.7
Providers of ambulatory health care	HCP.3	100 / 30.2	16.4 / 10.2	16.4 / 10.2	0 / 0	83.6 / 48.9
Offices of medical practitioners	HCP.3.1	100 / 21.6	5.2 / 2.3	5.2 / 2.3	0 / 0	94.8 / 39.7
Offices of dentists	HCP.3.2	100 / 3.2	19.7 / 1.3	19.7 / 1.3	0 / 0	80.3 / 5.0
Offices of allied and other health professionals	HCP.3.3	100 / 1.4	3.5 / 0.1	3.5 / 0.1	0 / 0	96.5 / 2.6
Other out-patient facilities	HCP.3.4	100 / 0.2	47.0 / 0.2	47.0 / 0.2	0 / 0	52.5 / 0.2
Laboratories and diagnostic imaging facilities	HCP.3.5	100 / 0.8	18.0 / 0.3	18.0 / 0.3	0 / 0	82.0 / 1.3
Providers of home health care services	HCP.3.6	100 / 1.1	94.9 / 2.2	94.9 / 2.2	0 / 0	5.1 / 0.1
Other providers of ambulatory health care	HCP.3.9	100 / 1.9	99.4 / 3.8	99.4 / 3.8	0 / 0	0.6 / <0.05
Retail sales and other providers of medical goods	HCP.4	100 / 11.8	2.6 / 0.6	2.6 / 0.6	0 / 0	97.4 / 22.3
Pharmacies	HCP.4.1	100 / 5.8	0 / 0	0 / 0	0 / 0	100 / 11.3
Other sales of medical goods	HCP.4.2-4.9	100 / 6.0	5.0 / 0.6	5.0 / 0.6	0 / 0	95.0 / 11.1
Provision and administration of public health programmes	HCP.5	100 / 3.0	97.7 / 6.0	97.7 / 6.0	0 / 0	2.3 / 0.1
General health administration and insurance	HCP.6	100 / 4.7	9.8 / 1.0	9.8 / 1.0	0 / 0	90.2 / 8.3
Government administration of health	HCP.6.1	100 / 0.5	91.0 / 1.0	91.0 / 1.0	0 / 0	9.0 / 0.1
Social security funds	HCP.6.2	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Employer-provided group medical benefits	HCP.6.3	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Private insurance	HCP.6.4	100 / 4.2	0 / 0	0 / 0	0 / 0	100 / 8.2
All other providers of health administration	HCP.6.9	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Other industries (rest of the economy)	HCP.7	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Occupational health care	HCP.7.1	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Private households	HCP.7.2	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
All other secondary producers	HCP.7.9	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
Rest of the world	HCP.9	100 / 0.6	0 / 0	0 / 0	0 / 0	100 / 1.2
Total expenditure		100 / 100	48.4 / 100	48.4 / 100	0 / 0	51.6 / 100

Health financing source (HFS) [HK\$ million]							
HFS.2							HFS.3
HFS.2.1 Employer- provided group medical benefits	HFS.2.2 Private insurance	HFS.2.3 Private household out-of-pocket expenditure	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	Rest of the world
1521	1047	4691	0	0	1	13	0
0	0	664	13	0	8	35	0
3711	2038	14 687	39	1	6	12	1
3187	1777	11 614	25	0	5	6	0
95	73	1898	9	0	<0.5	<0.5	0
177	41	875	0	0	0	0	0
0	0	88	4	0	1	3	1
253	147	163	0	0	0	0	0
0	0	46	0	0	0	0	0
0	0	3	1	1	<0.5	3	0
0	0	9222	129	0	0	0	0
0	0	4716	0	0	0	0	0
0	0	4506	129	0	0	0	0
0	0	40	6	9	1	1	0
1103	2332	27	0	10	0	0	0
0	0	27	0	10	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1103	2332	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	519	0	0	0	0	0
6335	5417	29 850	186	20	16	61	1

% of provider category / % of financing source category							
HFS.2							HFS.3
HFS.2.1 Employer- provided group medical benefits	HFS.2.2 Private insurance	HFS.2.3 Private household out-of-pocket expenditure	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	Rest of the world
4.1 / 24.0	2.8 / 19.3	12.6 / 15.7	0 / 0	0 / 0	<0.05 / 4.9	<0.05 / 21.9	0 / 0
0 / 0	0 / 0	21.3 / 2.2	0.4 / 6.7	0 / 0	0.3 / 49.9	1.1 / 57.2	0 / 0
15.1 / 58.6	8.3 / 37.6	59.9 / 49.2	0.2 / 20.9	<0.05 / 3.1	<0.05 / 38.0	<0.05 / 19.3	<0.05 / 100
18.2 / 50.3	10.1 / 32.8	66.2 / 38.9	0.1 / 13.4	0 / 0	<0.05 / 32.8	<0.05 / 9.6	0 / 0
3.7 / 1.5	2.8 / 1.3	73.5 / 6.4	0.3 / 4.7	0 / 0	<0.05 / <0.05	<0.05 / 0.2	0 / 0
15.6 / 2.8	3.6 / 0.8	77.3 / 2.9	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	48.5 / 0.3	2.0 / 2.0	0 / 0	0.4 / 5.2	1.5 / 4.4	0.5 / 100
36.9 / 4.0	21.5 / 2.7	23.7 / 0.5	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	5.1 / 0.2	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	0.2 / <0.05	0.1 / 0.8	<0.05 / 3.1	<0.05 / <0.05	0.2 / 5.1	0 / 0
0 / 0	0 / 0	96.1 / 30.9	1.3 / 69.4	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	100 / 15.8	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	92.3 / 15.1	2.6 / 69.4	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	1.6 / 0.1	0.2 / 3.0	0.4 / 45.5	<0.05 / 7.2	<0.05 / 1.6	0 / 0
28.6 / 17.4	60.6 / 43.1	0.7 / 0.1	0 / 0	0.3 / 51.4	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	6.5 / 0.1	0 / 0	2.5 / 51.4	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
32.1 / 17.4	67.9 / 43.1	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
0 / 0	0 / 0	100 / 1.7	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
7.8 / 100	6.7 / 100	36.8 / 100	0.2 / 100	<0.05 / 100	<0.05 / 100	0.1 / 100	<0.05 / 100

Table 11. Current expenditure on health by function and financing source, 2008/09 (all / public / private providers) [HK\$ million]

Health care by function	Hong Kong Domestic Health Account Health Care Function (HCF) code	Total expenditure (all / public / private providers) [HK\$ million]	Health financing source (HFS) [all / public / private providers] (HK\$ million)			
			HFS.1 Public sector	HFS.1		HFS.2 Private sector
				HFS.1.1 General government	HFS.1.2 Social security funds	
Personal health care services	HCF.1-3	62 822 / 34 656 / 28 166	34 642 / 32 588 / 2054	34 642 / 32 588 / 2054	0 / 0 / 0	28 179 / 2068 / 26 112
In-patient care		30 183 / 19 277 / 10 906	20 372 / 18 646 / 1726	20 372 / 18 646 / 1726	0 / 0 / 0	9811 / 631 / 9180
Services of day care		3951 / 3428 / 523	3486 / 3330 / 156	3486 / 3330 / 156	0 / 0 / 0	464 / 98 / 366
Out-patient care		27 697 / 11 055 / 16 643	9846 / 9762 / 84	9846 / 9762 / 84	0 / 0 / 0	17 851 / 1293 / 16 559
Home care		990 / 895 / 95	938 / 850 / 88	938 / 850 / 88	0 / 0 / 0	52 / 46 / 7
Ancillary services to health care	HCF.4	1996 / 1436 / 560	1425 / 1425 / <0.5	1425 / 1425 / <0.5	0 / 0 / 0	571 / 11 / 560
Medical goods outside the patient care setting	HCF.5	9688 / 0 / 9688	245 / 0 / 245	245 / 0 / 245	0 / 0 / 0	9443 / 0 / 9443
Pharmaceuticals and other medical non-durables	HCF.5.1	7552 / 0 / 7552	221 / 0 / 221	221 / 0 / 221	0 / 0 / 0	7331 / 0 / 7331
Therapeutic appliances and other medical durables	HCF.5.2	2137 / 0 / 2137	25 / 0 / 25	25 / 0 / 25	0 / 0 / 0	2112 / 0 / 2112
Personal health care services and goods	HCF.1-5	74 506 / 36 092 / 38 415	36 313 / 34 013 / 2299	36 313 / 34 013 / 2299	0 / 0 / 0	38 194 / 2078 / 36 115
Prevention and public health services	HCF.6	2828 / 2426 / 402	2610 / 2369 / 240	2610 / 2369 / 240	0 / 0 / 0	218 / 57 / 161
Health programme administration and health insurance	HCF.7	3851 / 416 / 3435	379 / 379 / 0	379 / 379 / 0	0 / 0 / 0	3472 / 37 / 3435
Total expenditure		81 186 / 38 933 / 42 252	39 301 / 36 761 / 2540	39 301 / 36 761 / 2540	0 / 0 / 0	41 884 / 2172 / 39 712

Table 12. Current expenditure on health by function and financing source, 2008/09 (% of function category by financing source for all / public / private providers)

Health care by function	Hong Kong Domestic Health Account Health Care Function (HCF) code	Total expenditure (all / public / private providers) [%]	% of function category by financing source for all / public / private providers			
			HFS.1 Public sector	HFS.1		HFS.2 Private sector
				HFS.1.1 General government	HFS.1.2 Social security funds	
Personal health care services	HCF.1-3	100 / 100 / 100	55.1 / 94.0 / 7.3	55.1 / 94.0 / 7.3	0 / 0 / 0	44.9 / 6.0 / 92.7
In-patient care		100 / 100 / 100	67.5 / 96.7 / 15.8	67.5 / 96.7 / 15.8	0 / 0 / 0	32.5 / 3.3 / 84.2
Services of day care		100 / 100 / 100	88.2 / 97.1 / 29.9	88.2 / 97.1 / 29.9	0 / 0 / 0	11.8 / 2.9 / 70.1
Out-patient care		100 / 100 / 100	35.5 / 88.3 / 0.5	35.5 / 88.3 / 0.5	0 / 0 / 0	64.5 / 11.7 / 99.5
Home care		100 / 100 / 100	94.7 / 94.9 / 93.0	94.7 / 94.9 / 93.0	0 / 0 / 0	5.3 / 5.1 / 7.0
Ancillary services to health care	HCF.4	100 / 100 / 100	71.4 / 99.2 / <0.05	71.4 / 99.2 / <0.05	0 / 0 / 0	28.6 / 0.8 / 100
Medical goods outside the patient care setting	HCF.5	100 / 0 / 100	2.5 / 0 / 2.5	2.5 / 0 / 2.5	0 / 0 / 0	97.5 / 0 / 97.5
Pharmaceuticals and other medical non-durables	HCF.5.1	100 / 0 / 100	2.9 / 0 / 2.9	2.9 / 0 / 2.9	0 / 0 / 0	97.1 / 0 / 97.1
Therapeutic appliances and other medical durables	HCF.5.2	100 / 0 / 100	1.1 / 0 / 1.1	1.1 / 0 / 1.1	0 / 0 / 0	98.9 / 0 / 98.9
Personal health care services and goods	HCF.1-5	100 / 100 / 100	48.7 / 94.2 / 6.0	48.7 / 94.2 / 6.0	0 / 0 / 0	51.3 / 5.8 / 94.0
Prevention and public health services	HCF.6	100 / 100 / 100	92.3 / 97.7 / 59.7	92.3 / 97.7 / 59.7	0 / 0 / 0	7.7 / 2.3 / 40.1
Health programme administration and health insurance	HCF.7	100 / 100 / 100	9.8 / 91.0 / 0	9.8 / 91.0 / 0	0 / 0 / 0	90.2 / 9.0 / 100
Total expenditure		100 / 100 / 100	48.4 / 94.4 / 6.0	48.4 / 94.4 / 6.0	0 / 0 / 0	51.6 / 5.6 / 94.0

Health financing source (HFS) [all / public / private providers] (HK\$ million)							
HFS.2							HFS.3 Rest of the world
HFS.2.1 Employer-provided group medical benefits	HFS.2.2 Private insurance	HFS.2.3 Private household out-of-pocket expenditure	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	
4979 / 0 / 4979	2938 / 0 / 2938	20 144 / 2068 / 18 076	49 / 0 / 49	0 / 0 / 0	14 / 0 / 14	56 / 0 / 56	0 / 0 / 0
2539 / 0 / 2539	1679 / 0 / 1679	5526 / 631 / 4895	13 / 0 / 13	0 / 0 / 0	8 / 0 / 8	46 / 0 / 46	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	458 / 98 / 360	3 / 0 / 3	0 / 0 / 0	<0.5 / 0 / <0.5	3 / 0 / 3	0 / 0 / 0
2440 / 0 / 2440	1259 / 0 / 1259	14 107 / 1293 / 12 815	34 / 0 / 34	0 / 0 / 0	5 / 0 / 5	6 / 0 / 6	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	52 / 46 / 7	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
253 / 0 / 253	147 / 0 / 147	166 / 6 / 160	1 / 1 / 0	1 / 1 / 0	<0.5 / <0.5 / 0	3 / 3 / 0	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	9315 / 0 / 9315	129 / 0 / 129	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	7229 / 0 / 7229	102 / 0 / 102	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	2086 / 0 / 2086	27 / 0 / 27	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
5232 / 0 / 5232	3085 / 0 / 3085	29 624 / 2073 / 27 551	179 / 1 / 178	1 / 1 / 0	14 / <0.5 / 14	59 / 3 / 56	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	198 / 40 / 159	6 / 6 / 1	9 / 9 / 0	2 / 1 / 1	2 / 1 / 1	1 / 0 / 1
1103 / 0 / 1103	2332 / 0 / 2332	27 / 27 / 0	0 / 0 / 0	10 / 10 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
6335 / 0 / 6335	5417 / 0 / 5417	29 850 / 2140 / 27 710	186 / 7 / 179	20 / 20 / 0	16 / 1 / 14	61 / 4 / 57	1 / 0 / 1

% of function category by financing source for all / public / private providers							
HFS.2							HFS.3 Rest of the world
HFS.2.1 Employer-provided group medical benefits	HFS.2.2 Private insurance	HFS.2.3 Private household out-of-pocket expenditure	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	
7.9 / 0 / 17.7	4.7 / 0 / 10.4	32.1 / 6.0 / 64.2	0.1 / 0 / 0.2	0 / 0 / 0	<0.05 / 0 / <0.05	0.1 / 0 / 0.2	0 / 0 / 0
8.4 / 0 / 23.3	5.6 / 0 / 15.4	18.3 / 3.3 / 44.9	<0.05 / 0 / 0.1	0 / 0 / 0	<0.05 / 0 / 0.1	0.2 / 0 / 0.4	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	11.6 / 2.9 / 68.9	0.1 / 0 / 0.5	0 / 0 / 0	<0.05 / 0 / 0.1	0.1 / 0 / 0.5	0 / 0 / 0
8.8 / 0 / 14.7	4.5 / 0 / 7.6	50.9 / 11.7 / 77.0	0.1 / 0 / 0.2	0 / 0 / 0	<0.05 / 0 / <0.05	<0.05 / 0 / <0.05	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	5.3 / 5.1 / 7.0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
12.7 / 0 / 45.2	7.4 / 0 / 26.3	8.3 / 0.4 / 28.6	0.1 / 0.1 / 0	<0.05 / <0.05 / 0	<0.05 / <0.05 / 0	0.2 / 0.2 / 0	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	96.1 / 0 / 96.1	1.3 / 0 / 1.3	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	95.7 / 0 / 95.7	1.4 / 0 / 1.4	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	97.6 / 0 / 97.6	1.2 / 0 / 1.2	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
7.0 / 0 / 13.6	4.1 / 0 / 8.0	39.8 / 5.7 / 71.7	0.2 / <0.05 / 0.5	<0.05 / <0.05 / 0	<0.05 / <0.05 / <0.05	0.1 / <0.05 / 0.1	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	7.0 / 1.6 / 39.5	0.2 / 0.2 / 0.2	0.3 / 0.4 / 0	0.1 / <0.05 / 0.2	0.1 / <0.05 / 0.3	<0.05 / 0 / 0.2
28.6 / 0 / 32.1	60.6 / 0 / 67.9	0.7 / 6.5 / 0	0 / 0 / 0	0.3 / 2.5 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
7.8 / 0 / 15.0	6.7 / 0 / 12.8	36.8 / 5.5 / 65.6	0.2 / <0.05 / 0.4	<0.05 / 0.1 / 0	<0.05 / <0.05 / <0.05	0.1 / <0.05 / 0.1	<0.05 / 0 / <0.05

Table 13. Current expenditure on health by function and financing source, 2008/09 (% of financing source category by function for all / public / private providers)

Health care by function	Hong Kong Domestic Health Account Health Care Function (HCF) code	Total expenditure (% of financing source category for all / public / private providers)	% of financing source category by function for all / public / private providers			
			HFS.1 Public sector	HFS.1		HFS.2 Private sector
				HFS.1.1 General government	HFS.1.2 Social security funds	
Personal health care services	HCF.1-3	77.4 / 89.0 / 66.7	88.1 / 88.6 / 80.9	88.1 / 88.6 / 80.9	0 / 0 / 0	67.3 / 95.2 / 65.8
In-patient care		37.2 / 49.5 / 25.8	51.8 / 50.7 / 68.0	51.8 / 50.7 / 68.0	0 / 0 / 0	23.4 / 29.1 / 23.1
Services of day care		4.9 / 8.8 / 1.2	8.9 / 9.1 / 6.2	8.9 / 9.1 / 6.2	0 / 0 / 0	1.1 / 4.5 / 0.9
Out-patient care		34.1 / 28.4 / 39.4	25.1 / 26.6 / 3.3	25.1 / 26.6 / 3.3	0 / 0 / 0	42.6 / 59.5 / 41.7
Home care		1.2 / 2.3 / 0.2	2.4 / 2.3 / 3.5	2.4 / 2.3 / 3.5	0 / 0 / 0	0.1 / 2.1 / <0.05
Ancillary services to health care	HCF.4	2.5 / 3.7 / 1.3	3.6 / 3.9 / <0.05	3.6 / 3.9 / <0.05	0 / 0 / 0	1.4 / 0.5 / 1.4
Medical goods outside the patient care setting	HCF.5	11.9 / 0 / 22.9	0.6 / 0 / 9.6	0.6 / 0 / 9.6	0 / 0 / 0	22.5 / 0 / 23.8
Pharmaceuticals and other medical non-durables	HCF.5.1	9.3 / 0 / 17.9	0.6 / 0 / 8.7	0.6 / 0 / 8.7	0 / 0 / 0	17.5 / 0 / 18.5
Therapeutic appliances and other medical durables	HCF.5.2	2.6 / 0 / 5.1	0.1 / 0 / 1.0	0.1 / 0 / 1.0	0 / 0 / 0	5.0 / 0 / 5.3
Personal health care services and goods	HCF.1-5	91.8 / 92.7 / 90.9	92.4 / 92.5 / 90.5	92.4 / 92.5 / 90.5	0 / 0 / 0	91.2 / 95.7 / 90.9
Prevention and public health services	HCF.6	3.5 / 6.2 / 1.0	6.6 / 6.4 / 9.5	6.6 / 6.4 / 9.5	0 / 0 / 0	0.5 / 2.6 / 0.4
Health programme administration and health insurance	HCF.7	4.7 / 1.1 / 8.1	1.0 / 1.0 / 0	1.0 / 1.0 / 0	0 / 0 / 0	8.3 / 1.7 / 8.6
Total expenditure		100 / 100 / 100	100 / 100 / 100	100 / 100 / 100	0 / 0 / 0	100 / 100 / 100

Table 14. Total expenditure on health (TEH) as a percentage of gross domestic product (GDP) and public share of TEH in Hong Kong and countries of Organisation for Economic Co-operation and Development, 1998, 2003 and 2008

Economy	TEH as % of GDP			Public share of TEH (%)		
	1998	2003	2008	1998	2003	2008
Australia	7.6	8.3	8.7	66.4	66.1	68.0
Austria	10.0	10.3	10.4	76.0	75.5	77.2
Belgium	7.9	10.0	10.1	74.8	74.8	75.0
Canada	9.0	9.8	10.3	70.6	70.2	70.5
Chile	6.4	7.5	7.5	48.1	38.8	44.0
Czech Republic	6.6	7.4	7.1	90.4	89.8	82.5
Denmark	8.2	9.5	10.3	82.1	84.5	84.7
Estonia	-	5.0	6.1	-	77.0	77.8
Finland	7.4	8.2	8.4	72.5	74.6	74.4
France	10.1	10.9	11.1	79.5	78.9	77.7
Germany	10.2	10.8	10.7	80.2	78.4	76.6
Greece	8.4	8.9	-	52.1	59.8	-
Hong Kong SAR*	5.2	5.6	5.1	53.9	57.7	48.9
Hungary	7.1	8.3	7.2	74.8	72.8	71.0
Iceland	8.9	10.4	9.1	80.4	81.7	82.6
Ireland	6.2	7.4	8.8	74.7	76.5	76.7
Israel	7.8	7.9	7.7	64.2	61.7	58.4
Italy	7.7	8.3	9.0	70.4	74.5	77.5
Japan	7.3	8.1	8.5	80.4	80.4	80.8
Korea	4.1	5.2	6.5	49.0	52.4	55.9
Luxembourg	5.7	7.7	6.8	92.4	84.2	84.1
Mexico	4.9	5.8	5.8	46.0	44.2	46.9
Netherlands	8.1	9.8	9.9	64.1	-	-
New Zealand	7.7	7.9	9.6	77.0	78.3	80.3
Norway	9.3	10.0	8.6	82.2	83.7	84.3
Poland	5.9	6.2	7.0	65.4	69.9	72.2
Portugal	7.7	9.8	10.1	67.1	68.0	65.1
Slovak Republic	5.7	5.8	8.0	91.6	88.3	67.8
Slovenia	7.9	8.6	8.4	75.5	71.9	73.4
Spain	7.3	8.2	9.0	72.2	70.3	72.6
Sweden	8.1	9.3	9.2	85.8	82.0	81.5
Switzerland	10.1	11.3	10.7	54.7	58.3	59.5
Turkey	3.6	5.3	6.1	71.9	71.9	73.0
United Kingdom	6.7	7.8	8.8	80.4	80.0	82.4
United States	13.6	15.7	16.4	43.5	43.6	46.0

* Financial year starting April 1

% of financing source category by function for all / public / private providers							
HFS.2.1 Employer-provided group medical benefits	HFS.2.2 Private insurance	HFS.2.3 Private household out-of-pocket expenditure	HFS.2			HFS.2.7 Provider own funds	HFS.3 Rest of the world
			HFS.2.4 Non-profit institutions serving households	HFS.2.5 Corporations (other than health insurance)	HFS.2.6 Non-patient care related revenue		
78.6 / 0 / 78.6	54.2 / 0 / 54.2	67.5 / 96.6 / 65.2	26.4 / 0 / 27.4	0 / 0 / 0	88.7 / 0 / 95.6	91.6 / 0 / 98.2	0 / 0 / 0
40.1 / 0 / 40.1	31.0 / 0 / 31.0	18.5 / 29.5 / 17.7	6.7 / 0 / 7.0	0 / 0 / 0	52.9 / 0 / 57.0	76.3 / 0 / 81.9	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	1.5 / 4.6 / 1.3	1.5 / 0 / 1.6	0 / 0 / 0	2.5 / 0 / 2.7	4.7 / 0 / 5.1	0 / 0 / 0
38.5 / 0 / 38.5	23.2 / 0 / 23.2	47.3 / 60.4 / 46.2	18.1 / 0 / 18.8	0 / 0 / 0	33.3 / 0 / 35.9	10.5 / 0 / 11.3	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	0.2 / 2.1 / <0.05	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
4.0 / 0 / 4.0	2.7 / 0 / 2.7	0.6 / 0.3 / 0.6	0.8 / 20.8 / 0	3.1 / 3.1 / 0	<0.05 / 0.4 / 0	5.1 / 76.0 / 0	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	31.2 / 0 / 33.6	69.4 / 0 / 72.1	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	24.2 / 0 / 26.1	55.0 / 0 / 57.2	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	7.0 / 0 / 7.5	14.4 / 0 / 14.9	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
82.6 / 0 / 82.6	56.9 / 0 / 56.9	99.2 / 96.9 / 99.4	96.5 / 20.8 / 99.5	3.1 / 3.1 / 0	88.7 / 0.4 / 95.6	96.7 / 76.0 / 98.2	0 / 0 / 0
0 / 0 / 0	0 / 0 / 0	0.7 / 1.9 / 0.6	3.5 / 79.2 / 0.5	45.5 / 45.5 / 0	11.3 / 99.6 / 4.4	3.3 / 24.0 / 1.8	100 / 0 / 0
17.4 / 0 / 17.4	43.1 / 0 / 43.1	0.1 / 1.3 / 0	0 / 0 / 0	51.4 / 51.4 / 0	0 / 0 / 0	0 / 0 / 0	0 / 0 / 0
100 / 0 / 100	100 / 0 / 100	100 / 100 / 100	100 / 100 / 100	100 / 100 / 0	100 / 100 / 100	100 / 100 / 100	100 / 0 / 0

Table 15. Mix of total expenditure on health (TEH) in Hong Kong and countries of Organisation for Economic Co-operation and Development, 2008

Economy	% of TEH				
	General government, excluding social security	Social security schemes	Out-of-pocket pay- ments (households)	Private insurance	All other private funds (including rest of the world)
Australia	68.0	0	18.2	8.1	5.7
Belgium	11.3	63.7	20.1	4.8	0.2
Canada	69.1	1.4	14.6	12.7	2.2
Chile	37.6	6.4	36.5	19.5	0.0
Czech Republic	7.4	75.2	15.7	0.2	1.6
Estonia	13.0	64.8	19.7	0.3	2.3
Finland	59.4	15.0	19.1	2.1	4.3
France	5.2	72.5	7.4	13.3	1.6
Germany	9.0	67.6	13.3	9.4	0.7
Hong Kong SAR*	48.9	0	35.4	13.9	1.8
Hungary	11.8	59.2	23.8	2.2	3.0
Iceland	54.5	28.1	16.0	0	1.4
Ireland	76.1	0.6	14.4	7.9	1.0
Israel	16.8	41.6	28.3	7.2	5.0
Italy	77.4	0.1	19.7	1.0	1.9
Japan	9.9	70.8	15.8	2.4	1.0
Korea	13.0	42.9	34.2	4.5	5.4
Luxembourg	17.0	67.1	12.4	3.2	0.4
Mexico	21.0	25.9	49.3	3.8	0
New Zealand	71.0	9.2	14.0	4.9	0.9
Norway	72.4	11.9	14.9	0	0.8
Poland	12.0	60.3	22.4	0.6	4.8
Portugal	63.9	1.2	27.2	4.9	2.9
Slovak Republic	6.5	61.3	25.2	0	7.0
Slovenia	5.9	67.5	12.5	12.3	1.7
Spain	67.8	4.9	20.6	5.6	1.2
Sweden	81.5	0	16.4	0.2	1.9
Switzerland	18.3	41.2	30.5	9.0	1.0
United Kingdom	82.4	0	11.2	1.3	4.0
United States	6.4	39.6	12.7	33.7	7.6

* Financial year starting April 1

Table 16. Estimates of public health expenditure under Hong Kong Domestic Health Accounts (HKDHA) and Government Accounts (GA)*, 2003/04 to 2008/09

Account	Public health expenditure (HK\$ million)					
	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
HKDHA (a)	39 889	37 090	36 934	37 422	38 828	41 257
GA (b)	34 201	32 199	31 616	32 127	33 623	36 706
Difference ((a-b)/b)	16.6%	15.2%	16.8%	16.5%	15.5%	12.4%

* Source: Financial Services and Treasury Bureau, Government Secretariat

Disclaimer

The reports contained in this publication are for reference only and should not be regarded as a substitute for professional advice. The Government shall not be liable for any loss or damage, howsoever caused, arising from any information contained in these reports. The Government shall not be liable for any inaccuracies, incompleteness, omissions, mistakes or errors in these reports, or for any loss or damage arising from information presented herein. The opinions, findings, conclusions and recommendations expressed in this report are those of the authors of these reports, and do not necessarily reflect the views of the Government. Nothing herein shall affect the copyright and other intellectual property rights in the information and material contained in these reports. All intellectual property rights and any other rights, if any, in relation to the contents of these reports are hereby reserved. The material herein may be reproduced for personal use but may not be reproduced or distributed for commercial purposes or any other exploitation without the prior written consent of the Government. Nothing contained in these reports shall constitute any of the authors of these reports an employer, employee, servant, agent or partner of the Government.

Published by the Hong Kong Academy of Medicine Press for the Government of the Hong Kong Special Administrative Region. The opinions expressed in the *Hong Kong Medical Journal* and its supplements are those of the authors and do not reflect the official policies of the Hong Kong Academy of Medicine, the Hong Kong Medical Association, the institutions to which the authors are affiliated, or those of the publisher.