



NATIONAL HEALTH ACCOUNTS

Myanmar (2008-2009)

NayPyiTaw

Foreword

*I*mproving health is critical to human welfare and essential to sustained economic and social development. To achieve universal health coverage, country needs financing system that enable people to use all types of health services. Health Financing is much more than a matter of raising money for health. It is also a matter of who is asked to pay, when they pay, and how the money raised is spent. Health care is provided by a complex and shifting combination of government and private sector. In such an environment, policy makers need reliable national information on the sources and uses of funds for health, preferably comparable across countries in order to enhance health system performance.

By depicting the current use of resources in the health system National Health Accounts (NHA) help provide that information. Through a systematic compilation and display of health expenditure NHA are designed to answer precise questions about a country's health system. How much is being spent, where it is being spent on and for whom, how that has changed over time, and how that compares to spending in other countries facing similar conditions are the usual questions that need to be answered. They are essential in assessing the success of a health system and of identifying opportunities for improvement.

With the approval and under the guidance of the Minister for Health, we could start compiling NHA Myanmar in 2004, covering the period 1998 to 2001. This had been done with the support of and in collaboration with the World Health Organization (WHO). I am much grateful to the Union Minister for his approval and guidance for this initiative. This NHA cover the period 2008-2009 and is the product of continuing collaboration with the WHO. I would like to extend my gratitude to the WHO for the continued support and collaboration. Departments under the Ministry of Health and also from related Ministries had provided the data needed. Without their collaboration this work would not have been made possible and I am much indebted to them. I hope we can maintain our existing efforts and collaboration to institutionalize the health account process and produce a time series of standard tables in the long term, permitting a more thorough assessment of the progress being made toward national goals for the health system.

Dr. Phone Myint
Acting Director General
Department of Health Planning

Contents

	Page No.
Executive Summary	1
Chapter 1: Health Systems and National Health Accounts.....	8
Chapter 2: Brief Description of Myanmar Health Care System	11
Chapter 3: Conceptual Framework.....	13
3.1 Definition of National Health Expenditures	13
3.2 Classification of Functions	14
3.3 Period of Estimation	14
3.4 Accounting Basis	14
3.5 Classification of Entities	15
3.5.1 Financing Sources	15
3.5.2 Financing Agents	15
3.5.3 Providers	16
Chapter 4: Methodology and Data Sources	17
4.1 Estimation of Public Expenditures	17
4.1.1 Ministry of Health Expenditures	17
4.1.2 Other Ministries	17

4.1.3	Social Security	18
4.2	Estimation of Private Expenditures	18
4.3	External Assistance	19
4.4	Follow up Activities	20
Chapter 5:	Health Expenditures	21
5.1	Total Expenditures on Health	21
5.2	Health Expenditures by Financing Entities	24
5.2.1	Health Expenditures by Financing Sources	25
5.2.2	Health Expenditures by Financing Agents	26
5.2.3	Health Expenditures by Providers	27
5.3	Health Expenditures by Functions	28
Chapter 6:	Some NHA Estimates	30
6.1	Public Expenditures on Health	30
6.2	Private Expenditures on Health	31
6.3	Trend of Total Health Expenditures	32

List of Table

	Page No.
Table 5.1 Total Expenditures on Health at Current Prices (2008-2009)	21
Table 5.2 Total Expenditures on Health at 2005-2006 Constant Producers' Prices (2008-2009)	22
Table 5.3 Per-capita Health Expenditures at Current Prices (2008-2009)	23
Table 5.4 Per-capita Health Expenditures at 2005-2006 Constant Producers' Prices (2008-2009)	24
Table 5.5 Expenditures on Health by Sources (2008-2009)	25
Table 5.6 Health Expenditures by Financing Agents (2008-2009)	26
Table 5.7 Health Expenditures by Providers (2008-2009)	27
Table 5.8 Health Expenditures by Functions (2008-2009)	28
Table 6.1 Ministry of Health Expenditures by Provider Type	30
Table 6.2 Ministry of Health Expenditures by Functions	31
Table 6.3 Household Out of Pocket Health Expenditures by Provider Type	31
Table 6.4 Household Out of Pocket Health Expenditures by Function	32
Table 6.5 Total Health Expenditures by Time Series (2001 to 2009)	33

List of Figure

	Page No.
Figure 1. Total Expenditures on Health as a percentage of GDP (2008-2009)	22
Figure 2. Total Expenditures on Health at 2005-2006 Constant Producers' Prices (2008-2009)	22
Figure 3. Per-capita Health Expenditures at Current Prices (2008-2009)	23
Figure 4. Per-capita Health Expenditures at 2005-2006 Constant Producers' Prices (2008-2009)	24
Figure 5. Expenditures on Health by Sources (2008-2009).....	25
Figure 6. Health Expenditures by Financing Agents (2008-2009).....	26
Figure 7. Health Expenditures by Providers (2008-2009)	28
Figure 8. Health Expenditures by Functions (2008-2009)	29
Figure 9. Time Series Analysis of Total Health Expenditures (2001 to 2009)	33

Annex

- Annex I Profile of Health Subsystem in Myanmar
- Annex II Classification of Functions
- Annex III Classification of Financing Sources
- Annex IV Classification of Financing Agents
- Annex V Classification of Providers
- Annex VI National Health Expenditures by Type of Financing Agent and Type of Provider (FAxP)
- Annex VII National Health Expenditures by Type of Financing Agent and Function (FAxF)
- Annex VIII National Health Expenditures by Type of Financing Source and Financing Agent (FSxFA)
- Annex IX NHA Unit and Technical Collaboration

Executive Summary

Conceptual Framework

No country starts from scratch in the way it finances health services. All have some form of system in place and must build on it according to their values, constraints and opportunities. National Health Accounts (NHA) is a tool designed to assist policy-makers in efforts to understand the health system and to improve health system performance.

The conceptual framework of Myanmar National Health Accounts consists of concept and definition of health expenditures, and classification of entities involved in the health accounts. The framework is based on the producers' guide published by the World Health Organization, "*Guide to producing national health accounts with special applications for low-income and middle-income countries*" (Producers' Guide). Classification of entities was made as relevant to the country context and every possible attempt had been made to provide crosswalk for international comparison.

Definition of National Health Expenditures

National health expenditure encompasses all expenditures for activities whose primary purpose is to restore, improve and maintain health for the nation and for individuals during a defined period of time, regardless of the type of the institution or entity providing or paying for the activity. As such expenditures made for provision of promotive, preventive, curative and rehabilitative health care for individuals as well as groups of individuals or populations are included in the definition.

Activities such as medical education and health-related professional training, health research, and health related nutritional or environmental

programmes are integral parts of Myanmar health system and are thus included in the aggregate measure.

National health expenditure includes expenditures for personal health services, public health services, health administration, capital formation for the health care providers and other elements of health-related expenditures.

Classification of Functions

Functions were classified according to OECD's International Classification for Health Accounts functional classification of health care (ICHA-HC) as described in the Producers' Guide, and modification made as relevant to the country situation. Extension into sub-categories was made as relevant to the country specific situation.

Period of Estimation

The national health accounts estimation covered the period 2008 to 2009. Estimates are made on calendar year basis although government expenditures are made on the basis of financial year starting from April of a particular year to March of subsequent year. Thus the year 2008 covers expenditures made during April of 2008 to March of 2009. Also 2009-2010 was covered the same period.

Accounting Basis

Estimates were made on cash basis. Although estimating expenditures on accrual basis may be desirable government expenditures are generally reported on cash basis. Data available for estimating household expenditures were also measured on a cash basis.

Methodology and Data Sources

Estimation of Public Expenditures

Public expenditures include expenditures by the ministry of health, other ministries providing health care to their employees and the social security scheme.

Ministry of Health Expenditures

Various departments under the ministry of health providing health care or health related services keep expenditure records according to the financial rules and procedures. Expenditures were made and recorded according to defined budget headings. Expenditures by headings for the period under consideration were obtained from these departments. Dis-aggregation into provider and functions were made on the basis of budget headings and also in consultation with representatives from these departments.

Other Ministries

The planning department of the Ministry of National Planning and Economic Development compiled expenditures by ministries including ministry of health. Total expenditures made by these ministries were available from the planning department. Data available from the health department of the Yangon City Development Committee was used as the basis for estimating health expenditures by the City Development Committees in Yangon and Mandalay.

Social Security

Expenditures on social security scheme were available from the planning department of the Ministry of National Planning and Economic Development and reference was also made to the Statistical Year Book published by the same ministry.

Estimation of Private Expenditure

Private expenditures mainly include out of pocket expenditure for health care made by the households, which is added by expenditures by employers and non-profit institutions. Estimation of private household out of pocket expenditures includes two parts. The first is those made in hospitals under the ministry of health according to the user-charges scheme. Data for these were available from the medical care division of the department of health. The second and larger component is the household health expenditure in general, estimation for total figure of which was based on GDP, private sector contribution in the GDP, national annual consumption, share of household expenditure in the private consumption and share of medical care expenditure in total household expenditure.

External Assistance

Data were available from the International Health Division of the Ministry of Health covering UN agencies like WHO, UNICEF, UNDP and UNFPA and International NGOs working in the country.

Total Expenditures on Health

Total expenditures on health at current prices were estimated to be 594241.81 million kyats for the year 2008 and 715182.56 million kyats for 2009. They were found to be increasing, along with growth in Gross Domestic Product, by over 30 % for the years 2008, and 20% for the year 2009. Total Health Expenditures as the % of Product for each year were around 2 % .(table 5.1)

Total health expenditures at 2005-2006 constant producers' prices were estimated for the years 2008 to 2009 and it was found that health expenditures increased by 14 %.(Table 5.2)

Per capita total health expenditures at current prices for the year 2008 were estimated at 10179.38 kyats and as for 2009 were 12095.11 kyats.

Per capita total health expenditures at 2005-2006 Constant Producers' Prices for the year 2008 were estimated at 5980.81 kyats and as for 2009 were 6873.58 kyats. Per capita health expenditures were found to be increasing over 10% between 2008 and 2009.

Health Expenditures by Financing Sources

Out of three financing sources namely public, private and external, private sector was the major source of health finance accounting for over 80 % of total health expenditures for each year. Public expenditures at current market prices grew from 48757.57 million kyat in 2008 to 60694.78 million kyats in 2009. Government expenditures come mainly from government general revenue. Private financing is almost exclusively from household out of pocket spending.

Health Expenditures by Financing Agents

Main financing agents were found to be private households accounting for more than 80% of total health expenditure through out the period. Expenditures by the Ministry of Health as a financing agent constituted around 11% to 12% of total health expenditures.

Health Expenditures by Providers

Hospitals accounted as major providers for 70% of health spending through out the period of estimation followed by providers of ambulatory health care with around 17%. Retail sale and medical goods accounted for around 4% while provision and administration of public health programs accounted for 2%. General Health Administration and Health Insurance accounted for less than 1 % of total spending. Health related spending was found to be around 2 % during 2008 and 2009.

Health Expenditures by Functions

The major functional classification for which substantial health spending in total had been devoted was medical goods dispensed to patients accounting around 45 % of total health expenditures while curative and rehabilitative services took the share of around 30 %. Public health spending was estimated to be about 6 % of total health spending.

Some NHA Estimates

Estimates on health spending by entities in both public and private sector were made. As spending by ministry of health as a financing agent constitutes the major share in the public spending on health and also taken into account the availability of data, estimates on public expenditure on health by financing entities were based solely on spending by the ministry.

Public Expenditures on Health

It was observed that by type of provider hospitals accounted for 40% of total spending with public health programs for 16% to 19% and health related services for over 17%.

By functions curative and rehabilitative accounted for around 37% followed by 31% to 34% of spending that were devoted to health related functions. Prevention and public health accounted for about 1/5 to around 1/4 and Health Administration & Health Insurance accounted around 4%.

Private Expenditures on Health

Over 77% of private health spending was made by the hospitals and over 54% were for dispensing medical goods. Households devoted about 30% of their health expenditure on curative services and majority 54% of health expenditures went to medical goods.

Trend of Total Health Expenditures

Following the initiation of National Health Accounts estimation exercise in the country, attempts have been made to estimate total health expenditures covering the period 2001 through 2009. Total health expenditures for the periods covering 2001 to 2009 is shown in Table 6.5. Total health expenditure was found to be increasing annually throughout the period from 2001 to 2009. In 2001, the annual increase was recorded over 35% compared to the previous year. In 2002, dramatic increasing in total health spending by 82% was observed. From 2003 to 2009, the annual increase was around 30% except for the year 2004 with 18% increase and 2009 with 20% respectively. Although it was observed that all components namely public, private and external sources are accountable for the rise in total health spending, higher spending was largely noted in external and private components. Private health spending constitutes the major share of total health spending and at the same time growing share by external sources was noted starting from 2006.

Chapter 1

Health Systems and National Health Accounts

Improving health is critical to human welfare and essential to sustained economic and social development. To achieve universal health coverage, countries need financing systems that enable people to use all types of health services—promotion, prevention, treatment and rehabilitation without incurring financial hardship. National Health Accounts constitute a systematic, comprehensive and consistent monitoring of resource flows in a country's health system for a given period and reflect the main functions of healthcare financing: resource mobilization and allocation, pooling and insurance, purchasing of care and the distribution of benefits.

National health accounts (NHA) are designed to answer precise questions about a country's health system. They provide a systematic compilation and display of health expenditure. They can trace how much is being spent, where it is being spent, what it is being spent on and for whom, how that has changed over time, and how that compares to spending in countries facing similar conditions. They are essential part of assessing the success of a health system and of identifying opportunities for improvement. In the long term, a country can institutionalize the health accounts process and produce a time series of standardized tables, permitting a more thorough assessment of the progress being made toward national goals for the health system.

Technological advances, demographic transitions, rapidly changing patterns of morbidity and mortality, and the emergence of public health problems all call for a more efficient use of resources, and in many cases more resources. In a wide range of countries, health care is provided by a complex and shifting combination of government and private sector entities (both for profit and non-

profit). In such an environment, policy-makers need reliable national information on the sources and uses of funds for health preferably comparable across countries, in order to enhance health system performance.

National health accounts help provide that information. They depict the current use of resources in the health system. If implemented on a regular basis, NHA can track health expenditure trends, an essential element in health care monitoring and evaluation. NHA methodology can also be used to make financial projections of a country's health system requirements.

National health accounts constitute a systematic, comprehensive, and consistent monitoring of resource flows in a country's health system. They are a tool specifically designed to inform the health policy process, including policy design and implementation, policy dialogue, and the monitoring and evaluation of health care interventions. They provide the evidence to help policy makers, nongovernmental stakeholders, and managers to make better decisions in their efforts to improve health system performance. Because the principal goal for developing health accounts is to support health system governance and decision making, it is useful to start by clarifying why the NHA are being developed and how they can help to achieve health system goals.

All nations have health systems, which have been described as "all the activities whose primary purpose is to promote, restore or maintain health". Whether arrived at by conscious creation or by evolution, health systems exist to produce some benefit for societies and their citizens. A health system mobilizes and channels resources into institutions and uses them for individual or social consumption. This consumption of goods and services produces a flow of benefits to the population, which results in some new level or stock of health.

The performance of a health system reflects a number of facets of its operation. There is the effect of the system on the health of population. There is the extent to which financing and risk pooling mechanisms afford financial

protection from the economic burden of illness and prevent impoverishment resulting from catastrophic expenses for health care.

The attraction of NHA as a tool for policy analysis is that the approach is independent of the structure of a country's health care financing system. Health accounts work equally well in single-payer models and in multi-payer systems, in systems with mainly public providers as well as in those with a mix of public and private providers, in systems undergoing rapid change as well as in those in a steady state, and in systems facing the challenge of epidemic disease as well as in those challenged by ageing of the population.

Chapter 2

Brief Description of Myanmar Health Care System

Myanmar health care system evolves with changing political and administrative structure and relative roles played by the key health providers are also changing although the Ministry of Health remains the major provider of comprehensive health care. It has a pluralistic mix of public and private component both in the financing and provision. Health care is organized and provided by public and private providers.

In the public sector, Ministry of Health is the main organization providing comprehensive health care while some ministries are also providing health care, mainly curative, for their employees and their families. In addition to service provision the ministry of health with various medical, dental, nursing and related universities and institutes under it, train and produce all categories of health professionals and workers. (Annex I) Included among the ministries providing health care to their employees and dependents are Ministries of Defense, Railways, Mines, Industry I, Industry II, Energy, Home and Transport. Ministry of Labour has set up two hospitals, one in Yangon and the other in Mandalay, to render services to those entitled under the social security scheme.

One unique and important feature of Myanmar health system is the existence of traditional medicine along with allopathic medicine. There are a total of 14 traditional hospitals run by the State in the country. Traditional medical practitioners have been trained at an Institute of Traditional Medicine and more competent practitioners can now be trained and utilized with the establishment of a University of Traditional Medicine conferring a bachelor degree in the country.

The private, for profit, sector is mainly providing ambulatory care though some providing institutional care has been developed in Yangon and Mandalay in

recent years. Funding and provision of care is fragmented. As in the practice of allopathic medicine there are quite a number of private traditional practitioners who are licensed and regulated in accordance with the provisions under related laws.

Non-profit organizations are also taking some share of service provision and their roles are also becoming important as the needs of collaborative actions for health become more prominent. Sectoral collaboration and community participation is strong in Myanmar health system thanks to the establishment of the National Health Committee in 1989.

Major sources of financial contributions for health are from the government, households, social security system, community contributions and external aid. Government has increased health spending yearly both on current and capital.

The National Health Committee, a high level inter-ministerial and policy-making body concerning health matters was formed in 1989 as part of policy reforms. The Committee is composed of cabinet ministers from health and related ministries. The committee leads and guides in implementing the health programs systematically and effectively. It is instrumental in providing the mechanism for inter-sectoral collaboration and coordination.

Under the guidance of the National Health Committee the National Health Policy was formulated in 1993. It has stated Health for All goal as a prime objective using primary health care approach. The policy covers issues relating to human resources for health, legal environment for health, partnership for health, financing health, health research, equitable coverage of health services, emerging health problems and international collaboration for health.

Chapter 3

Conceptual Framework

The conceptual framework of Myanmar National Health Accounts consists of concept and definition of health expenditures, and classification of entities involved in the health accounts. Time period for which expenditures were measured was also specified. The framework is based on the producers' guide published by the World Health Organization, "*Guide to producing national health accounts with special applications for low-income and middle-income countries*" (Producers' Guide). Classification of entities was made as relevant to the country context and every possible attempt had been made to provide crosswalk for international comparison.

3.1 Definition of National Health Expenditures

National health expenditure encompasses all expenditures for activities whose primary purpose is to restore, improve and maintain health for the nation and for individuals during a defined period of time, regardless of the type of the institution or entity providing or paying for the activity. As such expenditures made for provision of promotive, preventive, curative and rehabilitative health care for individuals as well as groups of individuals or populations are included in the definition.

Activities such as medical education and health-related professional training, health research, and health related nutritional or environmental programmes are integral parts of Myanmar health system and are thus included in the aggregate measure.

National health expenditure includes expenditures for personal health services, public health services, health administration, capital formation for the health care providers and other elements of health-related expenditures.

3.2 Classification of Functions

Functions were classified according to OECD's International Classification for Health Accounts functional classification of health care (ICHA-HC) as described in the Producers' Guide, and modification made as relevant to the country situation. Functions were classified into: services of curative and rehabilitative care, services of long term nursing care, ancillary services to medical care, medical goods dispensed to patients, prevention and public health services, health administrative and health insurance and health related functions. Aggregate measure of the health accounts includes expenditures for all these functions.

Extension into sub-categories was made as relevant to the country specific situation. (Annex II)

3.3 Period of Estimation

The national health accounts estimation covered the period 2008 to 2009. Estimates are made on calendar year basis although government expenditures are made on the basis of financial year starting from April of a particular year to March of subsequent year. Thus the year 2008 covers expenditures made during April of 2008 to March of 2009.

3.4 Accounting Basis

Estimates were made on cash basis. Although estimating expenditures on accrual basis may be desirable government expenditures are generally reported

on cash basis. Data available for estimating household expenditures were also measured on a cash basis.

3.5 Classification of Entities

Expenditures were measured, estimated and organized on the basis of the entities making the expenditures and those using the expenditures. Entities are defined as economic agents, which are capable of owning assets, incurring liabilities, and engaging in economic activities or transactions with other entities. Three sets of entities were classified: financing sources, financing agents and providers. Classification scheme was done in such a way that all categories in the scheme were mutually exclusive and totally exhaustive.

3.5.1 Financing Sources

Financing sources are institutions or entities that provide the funds to be pooled and used in the system by financing agents. Financing sources were classified as proposed in the Producers' Guide and grouped into three main groups public, private and external (rest of the world). (Annex III)

3.5.2 Financing Agents

Financing agents include institutions that pool health resources collected from different sources, as well as entities (such as households and firms) that pay directly for health care from their own resources. Financing agents were also classified into three main groups, general government, private and external (rest of the world), based on OECD's International Classification for Health Accounts classification scheme for financing agents (ICHA-HF) incorporating some extensions as advocated in the Providers' Guide and taking into accounts country specific situations such as structure of government and data availability. (Annex IV)

3.5.3 Providers

They are entities that receive money in exchange for or in anticipation of producing the goods, services or activities inside the health accounts boundary. Providers were classified in to nine groups: hospitals, nursing and residential care facilities, provider of ambulatory health care, retail sale and providers of medical goods, provision and administration of public health programs, general health administration and insurance, all other industries, institutions providing health related services and rest of the world using an extension of OECD's International Classification for Health Accounts classification scheme for providers (ICHA-HP) as suggested in the Producers' Guide. Subcategories were made as relevant to the country situation. The second category, nursing and residential care facilities though not existing at present, were included in anticipation for future use. (Annex V)

Chapter 4

Methodology and Data Sources

4.1 Estimation of Public Expenditures

Public expenditures include expenditures by the ministry of health, other ministries providing health care to their employees and the social security scheme.

4.1.1 Ministry of Health Expenditures

Various departments under the ministry of health providing health care or health related services keep expenditure records according to the financial rules and procedures. Expenditures were made and recorded according to defined budget headings. Expenditures by headings for the period under consideration were obtained from these departments. Dis-aggregation into provider and functions were made on the basis of budget headings and also in consultation with representatives from these departments. Along with introduction of user charges trust funds have been developed in all hospitals through out the country interest from which are to be used for exempting those who are indigent and unable to pay for user charges. These are included as a public source under the expenditures of health ministry.

4.1.2 Other Ministries

The planning department of the Ministry of National Planning and Economic Development compiled expenditures by ministries including ministry of health. Total expenditures made by these ministries were available from the

planning department. Most of the expenditures from these ministries are for curative services and as information on expenditures by functions from them is not an urgent concern, estimation of function-wise expenditures is to be deferred until in depth study can be made. Although health services are also being provided by the Ministry of Defense health expenditures by this entity are yet to be included in the current estimation pending the development of mechanism and channels for accessing data. Data available from the health department of the Yangon City Development Committee was used as the basis for estimating health expenditures by the City Development Committees in Yangon and Mandalay.

4.1.3 Social Security

Expenditures on social security scheme were available from the planning department of the Ministry of National Planning and Economic Development and reference was also made to the Statistical Year Book published by the same ministry. Data available from the planning department included capital and current portion and capital portion was categorized as health related. Although state contribution for the scheme ceased with effect from 1991 capital expenditures were categorized as state contribution in determining financing sources. The amount contributed by the remaining sources, i.e. household and employers were estimated, on the basis of proportion out of total contribution made as reported in the Statistical Year Book, from data on recurrent expenditure available from the department of planning.

4.2 Estimation of Private Expenditure

Private expenditures mainly include out of pocket expenditure for health care made by the households, which is added by expenditures by employers and non-profit institutions. Estimation of private household out of pocket

expenditures includes two parts. The first is those made in hospitals under the ministry of health according to the user-charges scheme. Main source of finance for the ministry of health used to be general government revenue until 1990s, when user fees were introduced in the form of cost sharing. User charges were made for medicines, some diagnostic procedures and for room charges. Data for these were available from the medical care division of the department of health. The second and larger component is the household health expenditure in general, estimation for total figure of which was based on GDP, private sector contribution in the GDP, national annual consumption, share of household expenditure in the private consumption and share of medical care expenditure in total household expenditure.

The other small component of private health expenditures is through contribution to social security scheme by households, which was estimated as a portion from the total contribution reported in the Statistical Year Book. There can be some health expenditures made by some private enterprises for their employees apart from contribution through the social security scheme. As the amount of expenditure is not expected to be large and also because of difficulty in identifying them and obtaining data they are not included in the present estimates and will be considered to be included in future estimates.

4.3 External Assistance

Data were available from the International Health Division of the Ministry of Health covering UN agencies like WHO, UNICEF, UNDP and UNFPA and International NGOs working in the country.

4.4 Follow up Activities

Present estimates are for the continuation phase of institutionalizing national health accounts in the country following the estimates made for the years 1998 to 2001, 2002 to 2005 and 2006 to 2007. As such interpretation and international comparison need to be made with caution. Attempt has been made to obtain as much and complete data to construct the tables. Most of the public contribution can be estimated directly as data available from the planning department of the Ministry of National Planning and Economic Development is complete to some extent and reliable. Besides, the way expenditures are categorized and recorded in various departments under the ministry of health and their collaboration made estimation of expenditures by the ministry less burdensome and problematic.

Current National Health Accounts estimates could only provide information on national health expenditures in terms of aggregate measure, per-capita expenditure, proportion of GDP and trend. National health expenditures at constant consumers' prices were estimated using ratio between GDP value at current and constant prices as deflator since health specific deflator does not exist. Along with aggregate measures, disaggregating by functions and by important entities such as source, agents and providers could be estimated. Further classification by regions, beneficiaries and disease categories though desirable are still to be attempted. With growing experiences, more availability of data and better estimation methods Myanmar National Health Accounts will be further improved in terms of validity, reliability, completeness and timeliness.

Chapter 5

Health Expenditures

Results from the estimates are reported as total expenditures both at nominal and real terms. Per-capita expenditures and proportion to GDP are also estimated. Disaggregate measures in terms of sources, providers and functions are also estimated.

5.1 Total Expenditures on Health

Total expenditures on health at current prices were estimated to be 594241.81 million kyats for the year 2008 and 715182.56 million kyats for 2009. They were found to be increasing, along with growth in Gross Domestic Product. Total Health Expenditure in 2008 increases over 30% compared to the expenditures in 2007 and further 20% increase was recorded in 2009 compared to 2008 Total Health Expenditure. THE as percentage of GDP remains stable around 2% in both 2008 and 2009.(Table 5.1)

Total health expenditures at 2005-2006 constant producers' prices were estimated for the years 2008 to 2009 and it was found that health expenditures increased by 13 %. (Table 5.2)

Table 5.1: Total Expenditures on Health at Current Prices (2008-2009)

Indicator	Kyat in Million	
	2008	2009
Total Health Expenditures (THE)	594241.81	715182.56
Annual increase (%)	30.98%	20.35%
Gross Domestic Product (GDP)	29165117.5	33760900
THE as % of GDP	2.04%	2.12 %

National Health Accounts: Myanmar, 2008-2009

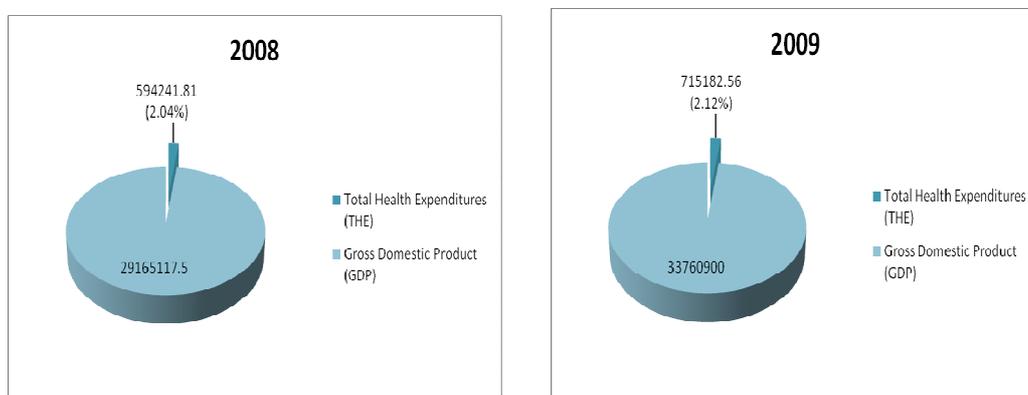


Figure 1. Total Expenditures on Health as a percentage of GDP

Table 5.2: Total Expenditures on Health at 2005-2006 Constant Producers' Prices (2008-2009)

	Kyat in Million	
Indicator	2008	2009
Total Health Expenditures (THE)	349159.52	401279.59
Annual increase (%)	12.26%	14.92%
Gross Domestic Product (GDP)	17136590.4	18942800
THE as % of GDP	2.04%	2.12%

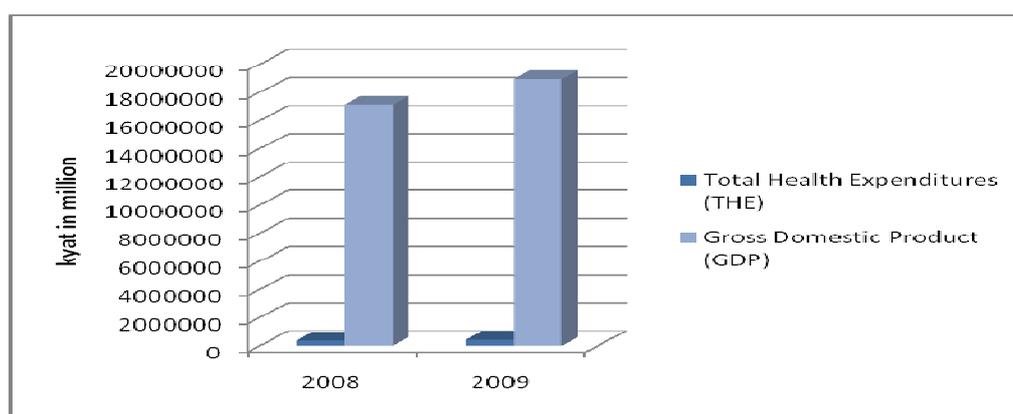


Figure 2. Total Expenditures on Health at 2005-2006 Constant Producers' Prices (2008-2009)

Per capita total health expenditures at current prices for the year 2008 were estimated at 10179.38 kyats and as for 2009 were 12095.11 kyats. Per capita health expenditures were found to be increasing by around 30 %. (Table 5.3)

Table 5.3: Per-capita Health Expenditures at Current Prices (2008-2009)

Indicator	Kyat	
	2008	2009
Per-capita Health Expenditure	10179.38	12095.11
Annual increase (%)	29.02	18.82
Per-capita Gross Domestic Product	499599.00	570961.56

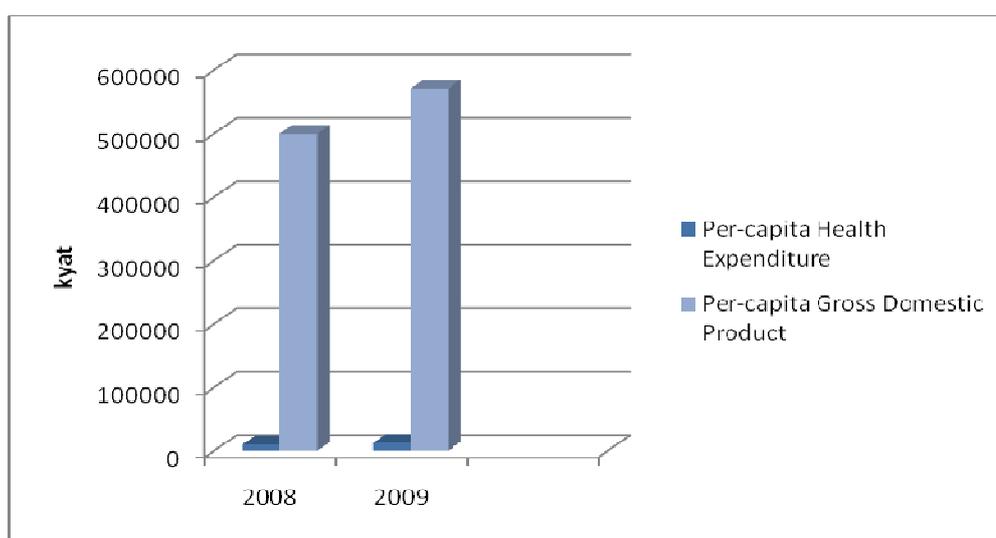


Figure 3. Per-capita Health Expenditures at Current Prices (2008-2009)

Per capita total health expenditures at 2005-2006 Constant Producers' Prices for the year 2008 were estimated at 5980.81 kyats and as for 2009 were 6873.58 kyats. Per capita health expenditures were found to be increasing over 10% between 2008 and 2009. (Table 5.4)

Table 5.4: Per-capita Health Expenditures at 2005-2006 Constant Producers' Prices (2008-2009)

Indicator	Kyat	
	2008	2009
Per-capita Health Expenditure	5980.81	6873.58
Annual increase (%)	10.56	14.93
Per-capita GDP	293550.00	320358.53

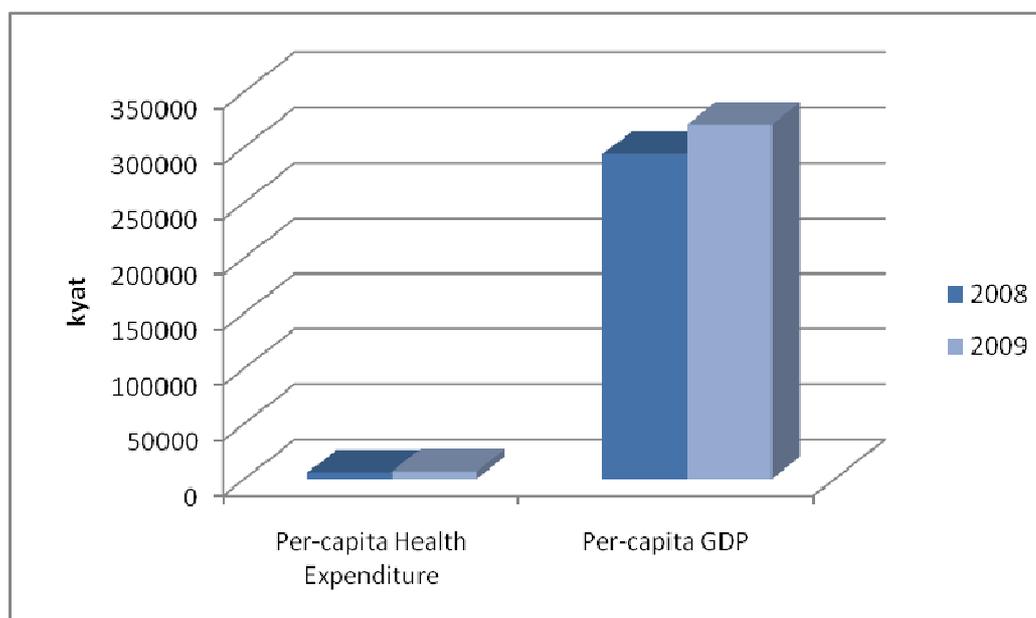


Figure 4. Per-capita Health Expenditures at 2005-2006 Constant Producers' Prices (2008-2009)

5.2 Health Expenditures by Financing Entities

Total health expenditures estimated were again analyzed financing entity wise, namely by sources, agents and providers.

5.2.1 Health Expenditures by Financing Sources

Out of three financing sources namely public, private and external, private sector was the major source of health finance accounting for over 80 % of total health expenditures for each year. (Table 5.5)

Public expenditures at current market prices grew from 65793.06 million kyat in 2008 to 81296.02 million kyats in 2009. Government expenditures come mainly from government general revenue.

Private financing is almost exclusively from household out of pocket spending.

Table 5.5: Expenditures on Health by Sources (2008-2009)

Sources	Kyat in Million	
	2008	2009
Public (%)	48757.57 (8.21 %)	60694.78 (8.49%)
Private (%)	506680.04 (85.26 %)	588604.70 (82.30 %)
External (%)	38804.20 (6.53 %)	65883.08 (9.21 %)
Total (%)	594241.81 (100)	715182.56 (100)

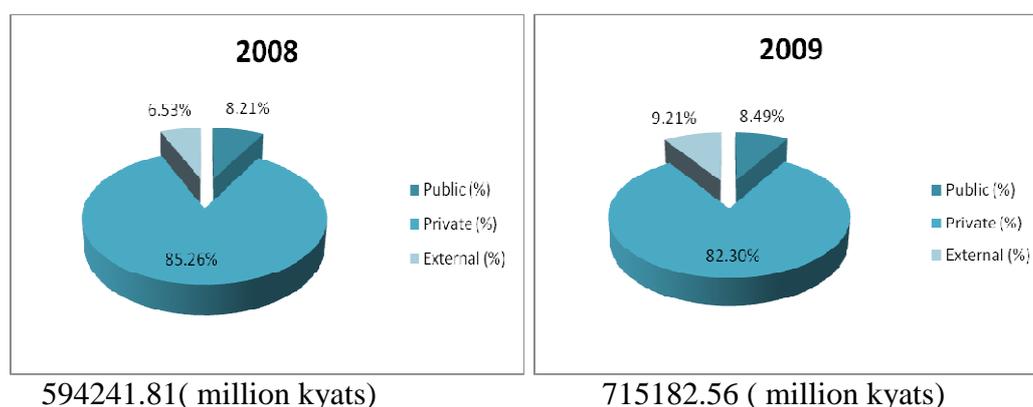


Figure.5 Expenditures on Health by Sources (2008-2009)

5.2.2 Health Expenditures by Financing Agents

Main financing agents were found to be private households accounting for more than 80% of total health expenditure through out the period. Expenditures by the Ministry of Health as a financing agent constituted around 10% of total health expenditures. (Table 5.6)

Table 5.6: Health Expenditure by Financing Agents (2008-2009)

Kyat in Million

Financing Agents	2008	2009
Ministry of Health	59926.60 (10.08%)	73526.42 (10.28%)
Other Ministries	4969.06 (0.84%)	6716.80 (0.94%)
Social Security Scheme	897.40 (0.15%)	1052.80 (0.15%)
Private Household Out of Pocket	505838.14 (85.12%)	587585.20 (82.16%)
Non-profit Institutions Serving Households (INGOs)	22610.61 (3.81%)	46301.34 (6.47%)
Total Health Expenditure	594241.81	715182.56

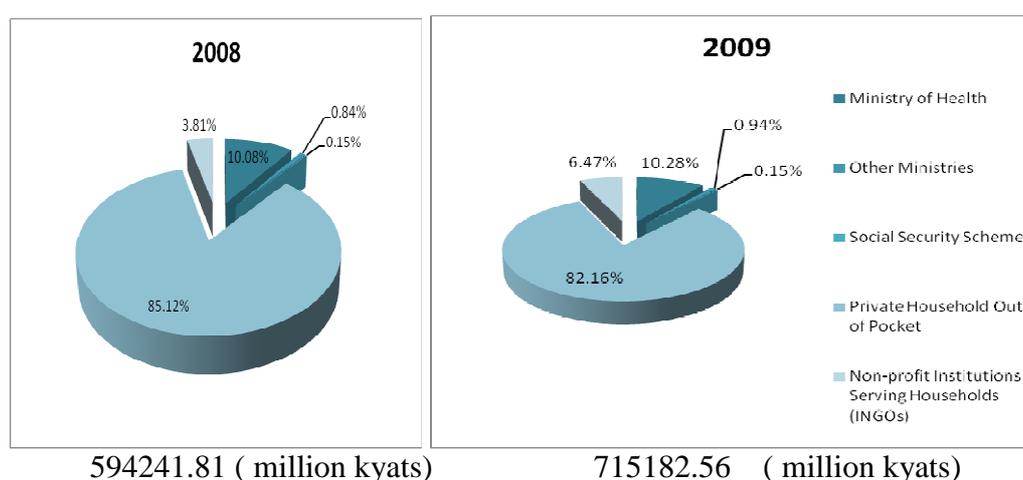


Figure.6 Health Expenditure by Financing Agents (2008-2009)

5.2.3 Health Expenditures by Providers

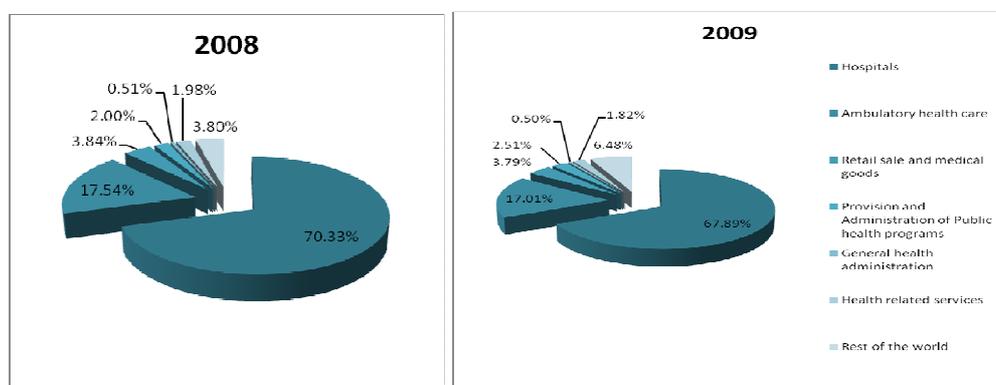
Hospitals accounted as major providers for around 70% of health spending through out the period of estimation followed by providers of ambulatory health care with around 17%. Retail sale and medical goods accounted for around 4% while provision and administration of public health programs accounted for 2%. (Table 5.7)

General Health Administration and Health Insurance accounted for less than 1 % of total spending. Taking into account the meager size of health insurance in the country, it is expected that proportion of spending will increase with introduction of health insurance in the country.

Health related spending was found to be around 2 % during 2008 and 2009.

Table 5.7: Health Expenditures by Providers (2008-2009)

Providers	Kyat in Million	
	2008	2009
Hospitals	417913.27 (70.33 %)	485549.84 (67.89 %)
Ambulatory health care	104204.81 (17.54 %)	121617.45 (17.01%)
Retail sale and medical goods	22816.87 (3.84 %)	27121.44 (3.79 %)
Provision and Administration of Public health programs	11892.32 (2.00 %)	17974.03 (2.51 %)
General health administration	3050.89 (0.51 %)	3597.14 (0.50 %)
Health related services	11753.04 (1.98 %)	13021.32 (1.82 %)
Rest of the world	22610.61 (3.80 %)	46301.34 (6.48 %)
Total Health Expenditure	594241.81	715182.56



594241.81 (million kyats)

715182.56 (million kyats)

Figure.7 Health Expenditures by Providers (2008-2009)

5.3 Health Expenditures by Functions

The major functional classification for which substantial health spending in total had been devoted was medical goods dispensed to patients accounting for around 45 % of total health expenditures while curative and rehabilitative services took the share of around 30 %. Public health spending was 6.24 % of total health spending in 2008 and 8.32 % in 2009 respectively. (Table 5.8)

Table 5.8: Health Expenditures by Functions (2008-2009)

Functions	Kyat in Million	
	2008	2009
Curative and Rehabilitative	178749.63 (30.08 %)	210628.11 (29.45 %)
Ancillary services	77292.60 (13.01 %)	89572.26 (12.52 %)
Medical goods dispensed	275941.85 (46.43 %)	318451.97 (44.53 %)
Prevention & Public Health	37101.80 (6.24 %)	59467.12 (8.32 %)
Health Administration & Health Insurance	2475.77 (0.42 %)	2486.37 (0.35 %)
Health related services	22680.16 (3.82 %)	34576.73 (4.83 %)
Total Health Expenditure	594241.81	715182.56

National Health Accounts: Myanmar, 2008-2009

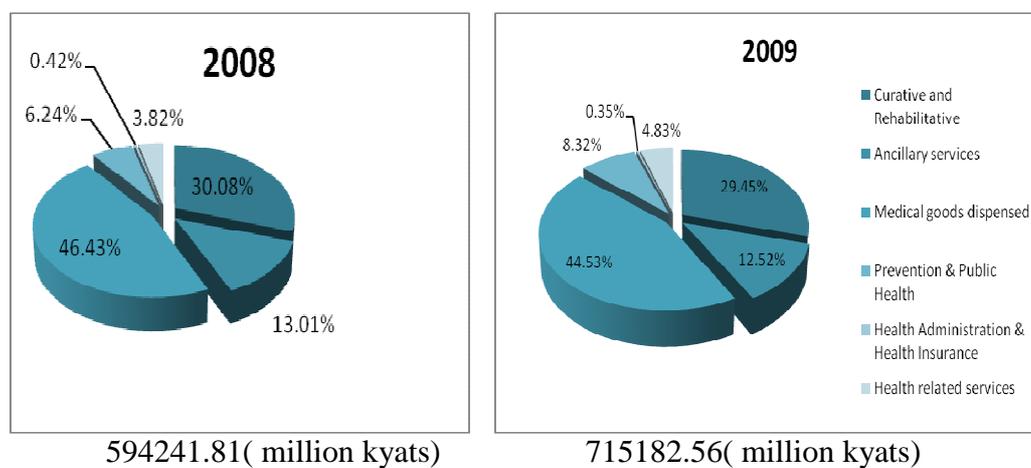


Figure.8 Health Expenditures by Functions (2008-2009)

Chapter 6

Some NHA Estimates

Estimates on health spending by entities in both public and private sector were made. As spending by ministry of health as a financing agent constitutes the major share in the public spending on health and also taken into account the availability of data, estimates on public expenditure on health by financing entities were based solely on spending by the ministry.

6.1 Public Expenditures on Health

It was observed that by type of provider hospitals accounted for 35 % of total spending with public health programs for 19 % to 24 % and health related services for over 17%. (Table 6.1)

By functions curative and rehabilitative accounted for around 32% followed by 31% of spending that were devoted to health related functions. Prevention and public health accounted for about 1/3 and Health Administration & Health Insurance accounted around 3%.(Table 6.2)

Table 6.1: Ministry of Health Expenditures by Provider Type

Provider	Kyat in Million	
	2008	2009
Hospitals	21119.97 (35.24%)	26592.09 (36.16%)
Ambulatory health care	9812.43 (16.37%)	9528.66 (12.96%)
Retail sale and medical goods	2547.61 (4.25%)	3112.78 (4.23%)
Provision and Administration of Public health programs	11888.12 (19.84%)	17967.49 (24.44%)
General health administration	2809.21 (4.69%)	3309.84 (4.50%)
Health related services	11749.26 (19.61%)	13015.56 (17.71%)
Total	59926.60	73526.42

Table 6.2: Ministry of Health Expenditures by Functions

Kyat in Million

Functions	2008	2009
Curative and Rehabilitative	19208.86 (32.05%)	23266.12 (31.64%)
Ancillary services	219.34 (0.37%)	465.13 (0.63%)
Medical goods dispensed	2158.79 (3.60%)	2320.12 (3.16%)
Prevention & Public Health	18333.95 (30.59%)	23742.96 (32.29%)
Health Administration & Health Insurance	2172.75 (3.63%)	2099.93 (2.86%)
Health related services	17832.91 (29.76%)	21632.16 (29.42%)
Total	59926.60	73526.42

6.2 Private Expenditures on Health

Over 77% of private health spending was made by the hospitals and over 54% were for dispensing medical goods. (Table 6.3 and 6.4)

Table 6.3: Household Out of Pocket Health Expenditures by Provider Type

Kyat in Million

Provider	2008	2009
Hospitals	391232.00 (77.34%)	451750.95 (76.88%)
Ambulatory health care	94336.88 (18.65%)	11825.59 (19.03%)
Retail sale and medical goods	20269.26 (4.01%)	24008.66 (4.09%)
Total	505838.14	587585.20

Table 6.4: Household Out of Pocket Health Expenditures by Function

Kyat in Million

Functions	2008	2009
Curative and Rehabilitative	155005.27 (30.64%)	182395.19 (31.04%)
Ancillary services	77073.26 (15.24%)	89107.13 (15.17%)
Medical goods dispensed	273759.61 (54.125%)	316082.88 (53.79%)
Total	505838.14	587585.20

Households devoted about 30% of their health expenditure on curative services and majority 54% of health expenditures went to medical goods.

6.3 Trend of Total Health Expenditures

Following the initiation of National Health Accounts estimation exercise in the country, attempts have been made to estimate total health expenditures covering the period 2001 through 2009. Total health expenditures for the periods covering 2001 to 2009 is shown in Table 6.5. Total health expenditure was found to be increasing annually throughout the period from 2001 to 2009. In 2001, the annual increase was recorded over 35% compared to the previous year. In 2002, dramatic increasing in total health spending by 82% was observed. From 2003 to 2009, the annual increase was around 30% except for the year 2004 with 18% increase and 2009 with 20% respectively. Although it was observed that all components namely public, private and external sources are accountable for the rise in total health spending, higher spending was largely noted in external and private components. Private health spending constitutes the major share of total health spending and at the same time growing share by external sources was noted starting from 2006.

Table 6.5 Total Health Expenditures by Time Series (2001 to 2009)

Source	Kyat in Million								
	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public	8267.30 11.3 %	18426.25 13.8 %	18461.11 10.6 %	23914.88 11.6 %	20363.3 7.8 %	44046.88 12.7 %	45874.72 10.1 %	48757.57 8.21 %	60694.78 8.49 %
Private	63911.53 87.6 %	111751.31 84.0 %	151515.76 86.5 %	176167.53 85.4 %	235574.15 90.8 %	282564.91 81.8 %	383383.32 84.5 %	506680.04 85.26 %	588604.70 82.30 %
External	812.25 1.1 %	2927.01 2.2 %	5124.78 2.9 %	6185.98 3.0 %	3554.39 1.4 %	18869.74 5.5 %	24412.38 5.4 %	38804.20 6.53 %	65883.08 9.21 %
Total	72991.08	133104.57	175101.65	206268.39	259491.84	345481.53	453670.42	594241.81	715182.56
Annual Increase	35.13 %	82.36 %	31.55 %	17.80 %	25.80 %	33.14 %	31.32 %	30.98 %	20.35 %

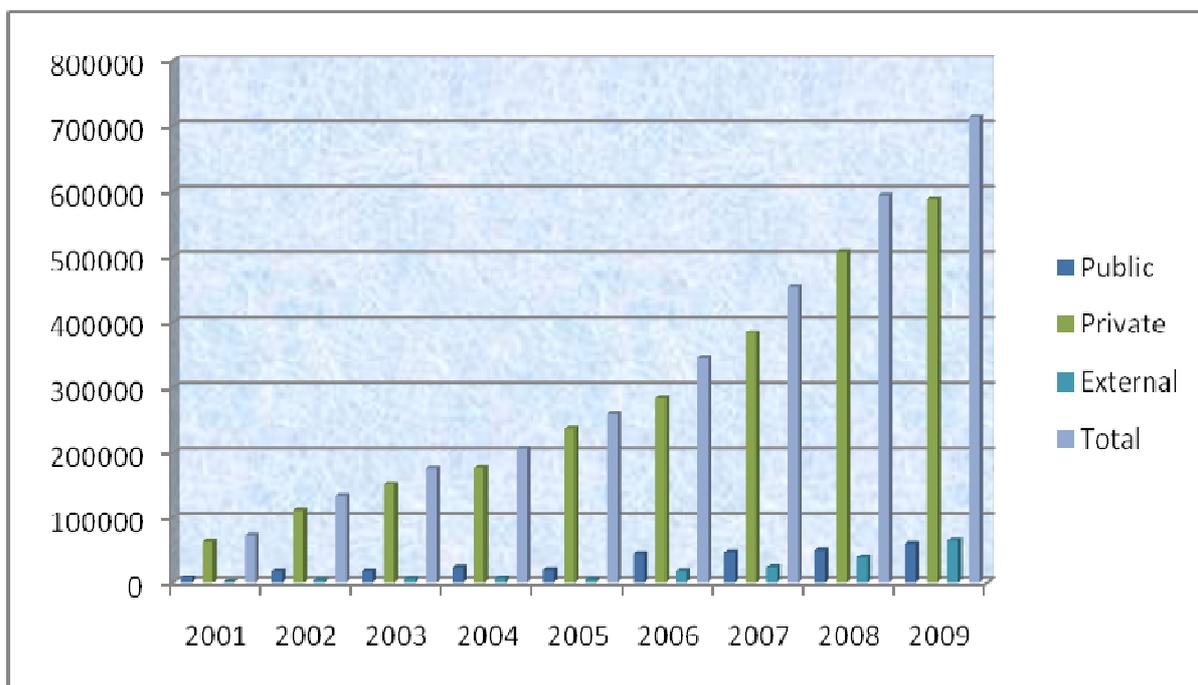


Figure.9 Time Series Analysis of Total Health Expenditures (2001 to 2009)

Annex I

**Profile of Health Subsystem
MYANMAR**

Services/Functions	Principal financing sources	Provider payer relationship	Population covered	Size of operation
Ministry of Health				
<p>Provide comprehensive public health services, promotive, preventive, curative and rehabilitative care</p> <p>Administration</p> <p>Production of human resources for health</p> <p>Health Research</p>	<p>Ministry of Finance</p> <p>Households</p> <p>External Sources</p>	<p>Runs hospitals, health centres</p> <p>disease control programs, training institutes and research institutes where staff are paid on salary</p>	<p>Entire population</p>	<p>- (844) Hospitals including central and teaching hospitals, specialist hospitals, regional and peripheral hospitals</p> <p>- (14) Regional (State/Region) Health Departments, (67) District Health Departments and (330) Township Health Department undertaking public health and disease control activities under which the followings centres/ teams are functioning:</p> <p>- (348) maternal and child health Centres</p>

Services/Functions	Principal financing sources	Provider payer relationship	Population covered	Size of operation
Ministry of Health				
				<ul style="list-style-type: none"> - (80) school health teams - (86) urban health centres - (1504) rural health centres and (6016) sub RHCs - (14)Traditional Medicine Hospitals and (237)Traditional Medicine Clinics for traditional medical care - (60)learning institutes for training and producing human resources for health including doctors and nurses - (1)Traditional Medicine University and (1) Traditional Medicine Institute for training and producing traditional medical practitioners - (3) research Institutes - National Health Laboratory - Food and Drug Administration for food and drug safety

Classification of Functions

Code	Description	ICHA-HC code
MmHC 1	Services of curative and rehabilitative care	HC 1/HC2
MmHC 1.1	Inpatient curative care	
MmHC 1.1.1	Government Hospital	
MmHC 1.1.2	Private Hospital	
MmHC 1.3	Outpatient curative care	
MmHC 1.3.1	Secondary Clinic /MCH/RHC	
MmHC 1.3.1.1	Basic medical and diagnostic services	
MmHC 1.3.1.2	All other outpatient curative care	
MmHC 1.3.1.3	Outpatient dental care	
MmHC 1.3.2	Private Clinic	
MmHC 1.3.2.1	Basic medical and diagnostic services	
MmHC 1.3.2.2	All other outpatient curative care	
MmHC 3	Services of long term nursing care	HC 3
MmHC 4	Ancillary services to medical care	HC 4
MmHC 4.1	Clinical laboratory	
MmHC 4.1.1	Government Hospital	
MmHC 4.1.2	Private Hospital	
MmHC 4.2	Diagnostic imaging	
MmHC 4.2.1	Government Hospital	
MmHC 4.2.2	Private Hospital	
MmHC 4.3	Other investigative procedure	
MmHC 4.9	All other miscellaneous ancillary services	
MmHC 4.9.1	Room charges	
MmHC 4.9.1.1	Government Hospital	
MmHC 4.9.1.2	Private Hospital	
MmHC 4.9.2	Renal dialysis	

MmHC 5	Medical goods dispensed to patients	HC 5
MmHC 5.1	Pharmaceuticals and other medical durables	
MmHC 5.1.1	Government Hospital	
MmHC 5.1.2	Private Hospital	
MmHC 5.2	Therapeutic appliances and other medical durables	
MmHC 5.2.1	Glasses and other vision products	
MmHC 5.2.9	All other miscellaneous medical goods	
MmHC 6	Prevention and public health services	HC 6
MmHC 6.1	Maternal and child health	HC 6.1
MmHC 6.2	School health services	HC 6.2
MmHC 6.3	Prevention of communicable diseases	HC 6.3
MmHC 6.5	Occupational health care	HC 6.5
MmHC 6.6	Rural health services	
MmHC 6.7	Health education	
MmHC 6.8	Public health management	
MmHC 6.9	All other miscellaneous public health services	
MmHC 7	Health administration and health insurance	HC 7
MmHC 7.1	General government administration of health	HC 7.1
MmHC 7.2	Administration, operation and support of Social Security funds	HC 7.2
MmHC nsk	Expenditures otherwise not classified by kind	
MmHCR 1-6	Health related functions	HCR 1-5
MmHCR 1	Capital formation for health care provider institutions	HCR 1
MmHCR 2	Education and training of health personnel	HCR 2
MmHCR 3	Research and development in health	HCR 3
MmHCR 4	Nutrition promotion and education	
MmHCR 5	Food and Drug Control	HCR 4
MmHCR 6	Environmental health	HCR 5
MmHCR nsk		

Classification of Financing Sources

Code	Description
FS 1	Public funds
FS1.1	General government revenue
FS 1.2	Interest from trust funds
FS 2	Private funds
FS 2.1	Employer funds
FS 2.2	Household funds
FS 2.3	Non-profit institutions
FS 3	Rest of the world

Classification of Financing Agents

Code	Description	ICHA Scheme
MmFA 1	General Government	HF.1
MmFA 1.1.1	Central Government	HF 1.1.1
MmFA 1.1.1.1	Ministry of health	
MmFA 1.1.1.2	Other ministries	
MmFA 1.2	Social security scheme	
MmFA 2	Private sector	HF.2
MmFA 2.1	Private households out of pocket payment	HF 2.3
MmFA 2.2	Non-profit institutions serving households	HF 2.4
MmFA 2.3	Private firms	
MmFA 3	Rest of the world	HF 3

Classification of Providers

Code	Description	ICHA scheme
MmP1	Hospitals	HP1
MmP1.1	Teaching/General Hospitals	HP1.1
MmP1.1.1	Central and Teaching Hospitals	
MmP1.1.2	General Hospitals	
MmP1.1.2.1	Government	
MmP1.1.2.1.1	Regional hospitals	
MmP1.1.2.1.2	Township/station hospitals	
MmP1.1.2.1.3	Hospitals under other ministries	
MmP1.1.2.1.4	Social Security	
MmP1.1.2.2	Private for profit	
MmP1.1.2.3	Private for Non-profit	
MmP1.2	Mental Hospitals	HP1.2
MmP1.3	Specialist Hospitals	HP1.3
MmP1.4	Traditional Medicine Hospitals	HP1.4
MmP2	Nursing and Residential Care Facilities	HP2
MmP3	Providers of Ambulatory Care	HP3
MmP3.1	Offices of physicians and dentists	HP 3.1/3.2
MmP3.2	Traditional medicine practitioners	HP 3.3
MmP3.3	Outpatient care providers	HP3.4
MmP3.3.1	Part of hospital services	
MmP3.3.2	Secondary clinics/MCH/RHC	
MmP3.3.3	Social security clinics	
MmP3.3.4	Traditional medicine clinics	HP 3.9.3
MmP3.3.5	Private for Profit	
MmP3.3.6	Private for Non Profit	
MmP3.4	Medical and diagnostic laboratory	HP 3.5

MmP4	Retail sale and other providers of medical goods	HP4
Mm P5	Provision and administration of public health programmes	HP 5
MmP5.1	Public health programmes	
MmP5.2	Disease control	
MmP6	General health administration/insurance	HP6
MmP6.1	General administration of health	HP 6.1
MmP6.2	Social security funds	HP 6.2
MmP7	All other industries	HP 7
MmP8	Institutions providing health related services	HP8
MmP8.1	Research institutions	HP 8.1
MmP8.2	Education/training	HP 8.2
MmP8.3	Other institutions providing health related services	HP 8.3
MmP 8.3.1	Nutrition	
MmP 8.3.2	Environmental health	
MmP 8.3.3	Food and drug administration	
MmP9	Rest of the world	HP 9

Table (1) National Health Expenditure by Type of Financing Agent and Type of Provider (FAXP)
Provisional for the year (2008-09)
 Kyats in Million

No	Provider	Financing Agent						Total
		General Government			Private Sector		Rest of the World	
		Ministry of Health	Other Ministries	Social Security Scheme	Private households out of pocket payment	Non-profit Institutions Serving Households		
1	MmP1 Hospitals	21119.97	4719.40	841.90	391232.00		417913.27	
1	MmP 1.1 Teaching Hospitals/General Hospitals	18260.57	4719.40	841.90	391172.34		414994.21	
	MmP 1.1.1 Central and Teaching Hospitals	3369.51			47.92		3417.43	
b	MmP 1.1.2 General Hospitals	14891.06	4719.40	841.90	391124.41		411576.77	
b1	MmP 1.1.2.1 Government	14891.06	4719.40	841.90	243.84		20696.20	
1.1	MmP 1.1.2.1.1 Regional hospitals	6876.47			82.04		6958.51	
1.2	MmP 1.1.2.1.2 Township/station hospitals	8014.59			161.80		8176.39	
1.3	MmP 1.1.2.1.3 Hospitals under other ministries		4719.40				4719.40	
1.4	MmP 1.1.2.1.4 Social Security			841.90			841.90	
b2	MmP 1.1.2.2 Private for Profit				390880.58		349000.52	
b3	MmP 1.1.2.3 Private Non profit							
2	MmP 1.2 Mental Hospitals	185.39			11.93		197.32	
3	MmP 1.3 Specialist Hospitals	2518.75			47.73		2566.48	
4	MmP 1.4 Traditional Medicine Hospitals	155.26					155.26	
2	MmP 2 Nursing and residential care facilities							
3	MmP 3 Provider of ambulatory health care	9812.43		55.50	94336.88		104204.81	
1	MmP3.1 Offices of physicians and dentists							
2	MmP3.2 Traditional medicine practitioners	28.86					28.86	
3	MmP3.3 Out patient care providers	9615.63		55.50	93615.38		103286.51	
a	MmP3.3.1 Part of hospital services	2.27			12.40		14.67	
b	MmP3.3.2 Secondary clinics/MCH/RHC	9172.01					9172.01	
c	MmP3.3.3 Social security clinics			55.50			55.50	
d	MmP3.3.4 Traditional medicine clinics	441.35			3643.91		4085.26	
e	MmP3.3.5 Private for Profit				88478.73		88478.73	
f	MmP3.3.6 Private for Non profit				1480.34		1480.34	
4	MmP3.4 Medical and diagnosis laboratories	167.94			721.50		889.44	
4	MmP4 Retail sale and other providers of medical goods	2547.61			20269.26		22816.87	
5	MmP5 Provision and administration of public health programs	11888.12	4.20				11892.32	
1	MmP5.1 Public health programs	4784.80					4784.80	
2	MmP5.2 Disease control	7103.32	4.20				7107.52	
6	MmP6 General health administration and insurance	2809.21	241.68				3050.89	
1	MmP6.1 General health administration	2809.21	241.68				3050.89	
2	MmP6.2 Social security funds							
7	MmP7 All other industries							
8	MmP8 Institutions providing health related services	11749.26	3.78				11753.04	
1	MmP8.1 Research institutions	1622.84					1622.84	
2	MmP8.2 Education/training	7210.81					7210.81	
3	MmP8.3 Other institutions providing health related services	2915.61	3.78				2919.39	
a	MmP8.3.1 Nutrition	2685.42					2685.42	
b	MmP8.3.2 Environmental health	70.89	0.49				71.38	
c	MmP8.3.3 Food and drug administration	159.30	3.29				162.59	
9	MmP9 Rest of the World					22610.61	22610.61	
	National health expenditure	59926.60	4969.06	897.40	505838.14	22610.61	594241.81	

Table (1) National Health Expenditure by Type of Financing Agent and Type of Provider(FAxP)

Provisional for the year (2009-2010)

Kyats in Million

No	Provider	Financing Agent						Total
		General Government			Private Sector		Rest of the World	
		Ministry of Health	Other Ministries	Social Security Scheme	Private households out of pocket payment	Non-profit Institutions Serving Households		
1	MmP1 Hospitals	26592.09	6417.20	789.60	451750.95		485549.84	
1	MmP 1.1 Teaching Hospitals/General Hospitals	23269.69	6417.20	789.60	374952.99		405429.48	
	MmP 1.1.1 Central and Teaching Hospitals	3668.30			58728.28		62396.58	
b	MmP 1.1.2 General Hospitals	19601.39	6417.20	789.60	316224.71		343032.90	
b1	MmP 1.1.2.1 Government	19601.39	6417.20	789.60	316224.71		343032.90	
1.1	MmP 1.1.2.1.1 Regional hospitals	5835.54			99386.83		105222.37	
1.2	MmP 1.1.2.1.2 Township/station hospitals	13765.85			216837.88		230603.73	
1.3	MmP 1.1.2.1.3 Hospitals under other ministries		6417.20				6417.20	
1.4	MmP 1.1.2.1.4 Social Security			789.60			789.60	
b2	MmP 1.1.2.2 Private for Profit							
b3	MmP 1.1.2.3 Private Non profit							
2	MmP 1.2 Mental Hospitals	213.25			13553.16		13766.41	
3	MmP 1.3 Specialist Hospitals	2937.19			63244.80		66181.99	
4	MmP 1.4 Traditional Medicine Hospitals	171.96					171.96	
2	MmP 2 Nursing and residential care facilities							
3	MmP 3 Provider of ambulatory health care	9528.66		263.20	111825.59		121617.45	
1	MmP3.1 Offices of physicians and dentists							
2	MmP3.2 Traditional medicine practitioners	32.37					32.37	
3	MmP3.3 Out patient care providers	9310.69		263.20	110882.93		120456.82	
a	MmP3.3.1 Part of hospital services	3.97			11.47		15.44	
b	MmP3.3.2 Secondary clinics/MCH/RHC	8836.33					8836.33	
c	MmP3.3.3 Social security clinics			263.20			263.20	
d	MmP3.3.4 Traditional medicine clinics	470.39			4316.17		4786.56	
e	MmP3.3.5 Private for Profit				104801.85		104801.85	
f	MmP3.3.6 Private for Non profit				1753.44		1753.44	
4	MmP3.4 Medical and diagnosis laboratories	185.60			942.66		1128.26	
4	MmP4 Retail sale and other providers of medical goods	3112.78			24008.66		27121.44	
5	MmP5 Provision and administration of public health programs	17967.49	6.54				17974.03	
1	MmP5.1 Public health programs	10626.21					10626.21	
2	MmP5.2 Disease control	7341.28	6.54				7347.82	
6	MmP6 General health administration and insurance	3309.84	287.30				3597.14	
1	MmP6.1 General health administration	3309.84	287.30				3597.14	
2	MmP6.2 Social security funds							
7	MmP7 All other industries							
8	MmP8 Institutions providing health related services	13015.56	5.76				13021.32	
1	MmP8.1 Research institutions	2086.81					2086.81	
2	MmP8.2 Education/training	8766.56					8766.56	
3	MmP8.3 Other institutions providing health related services	2162.19	5.76				2167.95	
a	MmP8.3.1 Nutrition	1639.74					1639.74	
b	MmP8.3.2 Environmental health	72.26	0.77				73.03	
c	MmP8.3.3 Food and drug administration	450.19	4.99				455.18	
9	MmP9 Rest of the World					46301.34	46301.34	
	National health expenditure	73526.42	6716.80	1052.80	587585.20	46301.34	715182.56	

Table (2) National Health Expenditure by Type of Financing Agent and by Function

(FAx F)

Provisional for the year (2008-2009)

Kyats in Million

Functions	Financing Agent						Total
	General Government			Private Sector		Rest of the World	
	Ministry of Health	Other Ministries	Social Security Scheme	Private households out of pocket payment	Non-profit Institutions Serving Households		
MmHC 1 Services of curative and rehabilitative care	19208.86	3693.60	841.90	155005.27			178749.63
MmHC 1.1 Inpatient curative care				41120.63			36714.85
MmHC 1.1.1 Government Hospital							
MmHC 1.1.2 Private Hospital				41120.63			36714.85
MmHC 1.3 Outpatient curative care				113884.64			10682.71
MmHC 1.3.1 Secondary Clinic/ MCH/RHC				12.40			11.07
MmHC 1.3.1.1 Basic medical and diagnostic services							
MmHC 1.3.1.2 All other outpatient curative care							
MmHC 1.3.1.3 Outpatient dental care				12.40			11.07
MmHC 1.3.2 Private Clinic				113872.24			101671.64
MmHC 1.3.2.1 Basic medical and diagnostic services				37942.23			22876.99
MmHC 1.3.2.2 All other outpatient curative care				75930.01			67794.65
MmHC 3 Services of long term nursing care							
MmHC 4 Ancillary services to medical care	219.34			77073.26			77292.60
MmHC 4.1 Clinical laboratory	170.49			26319.04			26489.53
MmHC 4.1.1 Government Hospital	170.49			169.12			339.61
MmHC 4.1.2 Private Hospital				26149.92			23348.14
MmHC 4.2 Diagnostic imaging	48.85			21165.68			21214.53
MmHC 4.2.1 Government Hospital	48.85			175.39			224.24
MmHC 4.2.2 Private Hospital				20990.29			20990.29
MmHC 4.3 Other investigative procedure				307.08			307.08
MmHC 4.9 All other miscellaneous ancillary services				29281.46			29281.46
MmHC 4.9.1 Room charges				29211.55			29211.55
MmHC 4.9.1.1 Government Hospital				169.12			169.12
MmHC 4.9.1.2 Private Hospital				29042.43			29042.43
MmHC 4.9.2 Renal dialysis				69.91			69.91
MmHC 5 Medical goods dispensed to patients	2158.79			273759.61	23.45		275941.85
MmHC 5.1 Pharmaceuticals and other medical nondurables	1986.45			273577.31	23.45		275587.21
MmHC 5.1.1 Government Hospital	1986.45						1986.45
MmHC 5.1.2 Private Hospital				273577.31	23.45		273600.76
MmHC 5.2 Therapeutic appliances and other medical durables	172.34			182.30			354.64
MmHC 5.2.1 Glasses and other vision products							
MmHC 5.2.9 All other Miscellaneous Medical goods	172.34			182.30			354.64
MmHC 6 prevention and public health services	18333.95	4.20			18763.65		37101.80
MmHC 6.1 Maternal and child health	3634.48				2767.08		6401.56
MmHC 6.2 School health services	273.99				218.91		492.90
MmHC6.3 Prevention of communicable diseases	7103.32	4.20			12376.70		19484.22
MmHC 6.5 Occupational health care	41.41						41.41
MmHC 6.6 Rural health services	2868.35						2868.35
MmHC 6.7 Health education	451.73				1488.57		1940.30
MmHC 6.8 public health management	503.96				286.26		790.22
MmHC 6.9 All other miscellaneous public health services	3456.71				1626.13		5082.84
MmHC 7 Health administration and health insurance	2172.75	241.68			61.34		2475.77
MmHC 7.1 General government administration of health	2172.75	241.68			61.34		2475.77
MmHC 7.2 Administration, operation and support of social security funds							
<i>MmHC nsk</i>							
MmHCR 1-6 Health related functions	17832.91	1029.58	55.50		3762.17		22680.16
MmHCR 1 Capital formation for health care provider institutions	9031.05	1025.80	55.50				10112.35
MmHCR 2 Education and training of health personnel	4685.31				929.69		5615.00
MmHCR 3 Research and development in health	1200.94				29.47		1230.41
MmHCR 4 Nutrition promotion and education	2685.42				933.72		3619.14
MmHCR 5 Food and drug control	159.30	3.29					162.59
MmHCR 6 Environmental health	70.89	0.49			1869.29		1940.67
<i>MmHCR nsk</i>							
National Health Expenditure	59926.60	4969.06	897.40	505838.14	22610.61		594241.81

Table (2) National Health Expenditure by Type of Financing Agent and by Function(FAXF)

Provisional for the year (2009-2010)

Kyats in Million

Functions	Financing Agent						Rest of the World	Total
	General Government			Private Sector				
	Ministry of Health	Other Ministries	Social Security Scheme	Private households out of pocket payment	Non-profit Institutions Serving Households			
MmHC 1 Services of curative and rehabilitative care	23266.12	3947.30	1019.50	182395.19			210628.11	
MmHC 1.1 Inpatient curative care				47503.60			47503.60	
MmHC 1.1.1 Government Hospital								
MmHC 1.1.2 Private Hospital				47503.60			47503.60	
MmHC 1.3 Outpatient curative care				134891.59			134891.59	
MmHC 1.3.1 Secondary Clinic/ MCH/RHC				11.47			11.47	
MmHC 1.3.1.1 Basic medical and diagnostic services								
MmHC 1.3.1.2 All other outpatient curative care								
MmHC 1.3.1.3 Outpatient dental care				11.47			11.47	
MmHC 1.3.2 Private Clinic				134880.12			134880.12	
MmHC 1.3.2.1 Basic medical and diagnostic services				44942.06			44942.06	
MmHC 1.3.2.2 All other outpatient curative care				89938.06			89938.06	
MmHC 3 Services of long term nursing care								
MmHC 4 Ancillary services to medical care	465.13			89107.13			89572.26	
MmHC 4.1 Clinical laboratory	170.06			30365.41			30535.47	
MmHC 4.1.1 Government Hospital	170.06			156.37			326.43	
MmHC 4.1.2 Private Hospital				30209.04			30209.04	
MmHC 4.2 Diagnostic imaging	295.07			24410.67			24705.74	
MmHC 4.2.1 Government Hospital	295.07			162.16			457.23	
MmHC 4.2.2 Private Hospital				24248.51			24248.51	
MmHC 4.3 Other investigative procedure				559.50			559.50	
MmHC 4.9 All other miscellaneous ancillary services				33771.55			33771.55	
MmHC 4.9.1 Room charges				33706.92			33706.92	
MmHC 4.9.1.1 Government Hospital				156.37			156.37	
MmHC 4.9.1.2 Private Hospital				33550.55			33550.55	
MmHC 4.9.2 Renal dialysis				64.63			64.63	
MmHC 5 Medical goods dispensed to patients	2320.12			316082.88	48.97		318451.97	
MmHC 5.1 Pharmaceuticals and other medical nondurables	2268.47			316043.47	48.97		318360.91	
MmHC 5.1.1 Government Hospital	2268.47						2268.47	
MmHC 5.1.2 Private Hospital				316043.47	48.97		316092.44	
MmHC 5.2 Therapeutic appliances and other medical durables	51.65			39.41			91.06	
MmHC 5.2.1 Glasses and other vision products								
MmHC 5.2.9 All other Miscellaneous Medical goods	51.65			39.41			91.06	
MmHC 6 prevention and public health services	23742.96	6.54			35717.62		59467.12	
MmHC 6.1 Maternal and child health	2684.45				6930.23		9614.68	
MmHC 6.2 School health services	301.08				245.50		546.58	
MmHC 6.3 Prevention of communicable diseases	7341.28	6.54			23725.13		31072.95	
MmHC 6.5 Occupational health care	51.17						51.17	
MmHC 6.6 Rural health services	3291.92						3291.92	
MmHC 6.7 Health education	231.59				1908.48		2140.07	
MmHC 6.8 public health management	1118.86				321.98		1440.84	
MmHC 6.9 All other miscellaneous public health services	8722.61				2586.30		11308.91	
MmHC 7 Health administration and health insurance	2099.93	287.30			99.14		2486.37	
MmHC 7.1 General government administration of health	2099.93	287.30			99.14		2486.37	
MmHC 7.2 Administration, operation and support of social security funds								
MmHC <i>nsk</i>								
MmHCR 1-6 Health related functions	21632.16	2475.66	33.30		10435.61		34576.73	
MmHCR 1 Capital formation for health care provider institutions	13083.97	2469.90	33.30				15587.17	
MmHCR 2 Education and training of health personnel	4915.45				664.47		5579.92	
MmHCR 3 Research and development in health	1353.25				33.05		1386.30	
MmHCR 4 Nutrition promotion and education	1774.22				2635.31		4409.53	
MmHCR 5 Food and drug control	443.35	4.99			712.14		1160.48	
MmHCR 6 Environmental health	61.92	0.77			6390.64		6453.33	
MmHCR <i>nsk</i>								
National Health Expenditure	73526.42	6716.80	1052.80	587585.20	46301.34		715182.56	

Table (3) National Health Expenditure by Type of Financing Source and Financing Agent (FSxFA)

Provisional for the year 2008-2009

Kyats in Million

Financing Agents	Financing Source						Total
	FS 1		FS 2 Private funds			FS 3 Rest of the world	
	Public funds		FS 2.1 Employer funds	FS 2.2 Household funds	FS 2.3 Non profit institutions		
	FS 1.1	FS 1.2					
	General government revenue	Interest from trust funds					
MmFA 1 General government	48254.88	502.69	530.40	311.50		16193.59	65793.06
MmFA 1.1 Ministry of health	43230.32	502.69				16193.59	59926.60
MmFA 1.2 Other Ministries	4969.06						4969.06
MmFA 1.3 Social security scheme	55.50		530.40	311.50			897.40
MmFA 2 Private sector				505838.14		22610.61	528448.75
MmFA 2.1 Private household out of pocket payment				505838.14			505838.14
MmFA 2.2 Non-profit institutions serving households						22610.61	22610.61
MmFA 2.3 Private Firms							
MmFA 3 Rest of the world							
National health expenditure	48254.88	502.69	530.40	506149.64		38804.20	594241.81

Table (3) National Health Expenditure by Type of Financing Source and Financing Agent (FSxFA)

Provisional for the year 2009-2010

Kyats in Million

Financing Agents	Financing Source						Total
	FS 1 Public funds		FS 2 Private funds			FS 3 Rest of the world	
	FS 1.1 General government revenue	FS 1.2 Interest from trust funds	FS 2.1 Employer funds	FS 2.2 Household funds	FS 2.3 Non profit institutions		
MmFA 1 General government	60039.10	655.68	642.29	377.21		19581.74	81296.02
MmFA 1.1 Ministry of health	53289.00	655.68				19581.74	73526.42
MmFA 1.2 Other Ministries	6716.80						6716.80
MmFA 1.3 Social security scheme	33.30		642.29	377.21			1052.80
MmFA 2 Private sector				587585.20		46301.34	633886.54
MmFA 2.1 Private household out of pocket payment				587585.20			587585.20
MmFA 2.2 Non-profit institutions serving households						46301.34	46301.34
MmFA 2.3 Private Firms							
MmFA 3 Rest of the world							
National health expenditure	60039.10	655.68	642.29	587962.41		65883.08	715182.56

A. NHA Unit

NHA Unit is composed of the following persons from the Department of Health Planning.

Dr. Phone Myint	Acting General Director
Dr. San San Aye	Director (Planning)
Daw Htwe Htwe Myint	Assistant Director
Daw Htay Htay Win	Assistant Director
Daw Kyawt Kay Khine	Planning Officer
Dr. Myo Min Tun	Planning Officer
Dr. Soe May Tun	Planning Officer

B. Technical Collaboration

The following officials had collaborated through provision of data and technical advice.

Dr. Kyaw Zin Thant	Director General Department of Medical Research (Upper Myanmar)
Dr. Kyee Myint	Deputy Director General (Medical Care) Department of Health
U Tin Win Kyaw	Director (Public Health) Department of Health
U Sein Win	Director (Deputy Head of Office) Ministry of Health

Dr. Ye Htut	Deputy Director General Department of Medical Research (Lower Myanmar)
Dr. Yi Yi Myint	Deputy Director General Department of Medical Research (Central Myanmar)
Daw Thway Thway Chit	Director Planning Department Ministry of National Planning and Economic Development
Daw Nwe Nwe Win	Director Budget Department Ministry of Finance and Revenue
U Kyaw Htay	Director (Finance) Department of Health
Dr. Ko Ko Naing	Director International Health Division Ministry of Health
U Tin Oo	Deputy Director (Finance) Department of Medical Science
Daw Tint Tint Khine	Deputy Director (Finance) Department of Traditional Medicine