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Policy Research Paper №48

Report on National Health Accounts in Kyrgyzstan: Review of total health expenditures for 2006

Adyljan Temirov (CHSD)
Baktygul Akkazieva (CHSD)
Melitta Jakab (WHO Euro)
Ulan Narmambetov (MHIF)
Kanatbek Duishenaliev (MHIF)

April 2008

TABLE OF CONTENTS

ABBREVIATIONS	3
ACKNOWLEDGEMENT.....	5
EXECUTIVE SUMMARY.....	6
1 METHODOLOGY	8
1.1 Development and implementation of NHA	8
1.2 Data collection	8
2 FINANCIAL FLOWS IN HEALTH SYSTEM.....	10
3 OVERALL HEALTH FINANCING TRENDS	12
3.1 Public expenditures.....	13
3.2 Trends in private out-of-pocket payments on health	14
<i>Private out-of-pocket expenditures at outpatient level.....</i>	<i>18</i>
<i>Out-of-pocket expenditures on drugs procured at outpatient level</i>	<i>18</i>
<i>Private out-of-pocket expenditures at inpatient level.....</i>	<i>19</i>
4 DETAILED ANALYSIS OF HEALTH EXPENDITURES	21
4.1 Health expenditures by types of funds.....	21
4.2 Health expenditures by financial agents	23
4.3 Health expenditures by providers	24
4.4 Health expenditures by functions	26
4.5 Health expenditures by economic classifiers.....	29
5 INTERNATIONAL COMPARISON.....	32
CONCLUSION AND RECOMMENDATIONS	34
ANNEX A. CLASSIFICATION SYSTEM OF EXPENDITURES IN KYRGYZSTAN	36
ANNEX B. METHODOLOGICAL ISSUES ON ESTIMATION OF PRIVATE EXPENDITURES IN THE KYRGYZ REPUBLIC	41
ANNEX C. TABLES OF NATIONAL HEALTH ACCOUNTS, KYRGYZ REPUBLIC	43

ABBREVIATIONS

ODD	Outpatient Diagnostic Department
WB	World Bank
WHO	World Health Organization
GDP	Gross Domestic Product
GNP	Gross National Product
GUIN	Main Department for Punishment Execution, MOJ KR
FGP	Family Group Practitioners
MHI ADBP	Additional Drug Benefit Package of Mandatory Health Insurance
KR	Kyrgyz Republic
TCA	Treatment Curative Association, Administrative Department of Presidential Administration of the KR
MOI KR	Ministry of Interior of the Kyrgyz Republic
MOH KR	Ministry of Health of the Kyrgyz Republic
ICHA	International Classification of Health Accounts
MOD KR	Ministry of Defense of the Kyrgyz Republic
MOE KR	Ministry of Education of the Kyrgyz Republic
MOTC KR	Ministry of Transport and Communications of the Kyrgyz Republic
MOLSP KR	Ministry of Labor and Social Protection of the Kyrgyz Republic
MOF KR	Ministry of Finance of the Kyrgyz Republic
MOJ KR	Ministry of Justice of the Kyrgyz Republic
OOP	Out-of-Pocket Payment of Households
RI	Research Institute
NSC	National Statistical Committee of the Kyrgyz Republic
NGO	Non-Governmental Organization
NHA	National Health Accounts
SB	Supervisory Board
THS	Total Health Spending
OMH	Oblast Merged Hospital
MHI	Mandatory Health Insurance
OECD	Organization for Economic Cooperation and Development
PIP	Public Investment Program
PHC	Primary Health Care
RHIC	Republican Health Information Center, MOH KR
WG	Working Group on NHA
NSS	National Security Service under the President of the KR

AEC	Acute and Emergency Care
MTBF	Mid-Term Budget Framework
SES	Sanitary Epidemiological Station
SF KR	Social Fund of the Kyrgyz Republic
TB	Tuberculosis
MHIF TD	Territorial Department of Mandatory Health Insurance Fund
MHIF	Mandatory Health Insurance Fund
CT	Central Treasury, MOF KR
CGP	Center for General Practice
CHSD	Center for Health System Development under the MOH KR
FMC	Family Medicine Center
USAID	US Agency for International Development
DFID	Department for International Development, the Great Britain
SWAp	Sector Wide Approach
FS	Financial Sources
HF	Financing Organizations/Agents
HP	Health Providers
HC	Distribution of Health Services by Function
RC	Economic Classifier of Health Expenditures

ACKNOWLEDGEMENT

This report is a product of joint efforts of specialists from the Ministry of Health of the Kyrgyz Republic, Mandatory Health Insurance Fund under MOH KR and Center for Health System Development. A Working Group consisting of representatives from Ministry of Health, Mandatory Health Insurance Fund, National Statistical Committee and Ministry of Finance was created for development of NHA. Chairman of the Working Group was Bolot Elebesov, the Head of Economy and Financial Policy Department of the Ministry of Health of the Kyrgyz Republic. We would like to express gratitude for their active involvement.

We would also like to express deep appreciation to Joe Kutzin, Finance Advisor (WHO EURO), Jens Wilkens (WHO EURO) and Elina Manjjeva (WHO consultant) for comments provided during the process of report preparation. Received comments helped to improve current NHA report substantially.

Development of NHA in Kyrgyzstan and preparation of current report became possible under financial support of WHO/DfID.

EXECUTIVE SUMMARY

NHA is currently used in more than 50 countries worldwide and it's recognized method of analysis of health sector financing. Moreover, NHA may be used for development of short- and mid-term financial projection of needs of the health system in the country.

In Kyrgyzstan health financing system is one of the important part of health system reforms. Within the framework of implementation of "Manas" programme the key changes in the existing system have been lunched, in particular, introduction of Single payer system, co-payment, split of purchaser and provider, etc. The next step of reforms, highlighted in the Manas Taalimi, is development of sustainable, effective integrated health financing system that should provide equitable and equalized distribution of funds, balanced of public obligations within the framework of State Guarantee Benefit Package and other priority programs, reduction of population financial burden, effective and rational use of health funds.

To achieve the goals mentioned above it is crucial to get the reliable data on the existing funds flow within the health system, monitoring and evaluation of these funds. This need could be met by development of NHA that are provided to get the needed data. This tool helps to ensure transparency of all financial flows – public, private and donor – and is intended to render informational support to health policy development process including strategy design and implementation, policy dialogue and monitoring and evaluation of health system performance. Introduction of this tool into regular practice enables tracing of expenditures in the area of health services delivery which, in turn, makes it possible to make more complete analysis and evaluation of processes occurring in health sector.

In 2006 the first NHA report has been produced based on 2004 data and mostly focusing on the methodology of NHA developed with the context of Kyrgyzstan. The NHA Working Group was established to adapt the international NHA classifiers to classifiers accepted in Kyrgyzstan (including budget classifiers) as well as tabulation of NHA. It includes representatives from Ministry of Health, Mandatory Health Insurance Fund, Center for Health System Development as well as representatives from National Statistical Committee and Ministry of Finance.

The current NHA report is the first report presenting the full picture of public and private expenditures within the health system. In the report we present 2006 data which allow to assess current status of financing system of the Kyrgyz health sector and, if necessary, identify potential areas of further reform.

Major findings:

1. Total health expenditures was about 7,062 million som, which is 6,3% of GDP.
2. Share of state budget including mandatory health insurance and SWAp funds is 44,5% and share of out-of-pocket payments – 55,5%.
3. Share of public health expenditures within the total public (budget) expenditures is 12,7%.
4. Out-patient drug expenditures are still taken the main part of out of pocket spending, which is about 66%. However in comparison to 2003 this figure has fall down on 1,5 percentiles.
5. The share of expenditures of public health financing organizations has grown up from 42,3% in 2004 to 48% in 2006 whereas the share of non-public sector has gone down on 5,5 percentiles which is 52,2%.
6. Provider expenditures within total health expenditures have grown slightly by each of categories (services) with exception of "Retail and other providers of medical items". The share of this category has been diminished by 4.5 percentiles (38%) in 2006 comparing with 2004.
7. Health expenditure by functions preserves the tendency of declining the hospital curative care expenditures that has started in 2000 (more then 74%) and in 2006 it made up to 50%. However, comparing the same period primary health care expenditures increased drastically from 10% till 25%.

This report includes 5 chapters and 3 annexes. Chapter 1 describes the methodology used in Kyrgyzstan for development of NHA. In chapter 2 we show the overall trend of the health expenditure for the period of 2000 and 2006; in addition, the analysis of public and private health expenditures for the above mentioned period is given in this chapter. More detailed analysis of health expenditures for 2004 and 2006 is presented in the chapter 4. NHA has been already introduced in many countries and we compared the health financing system where NHA was developed with Kyrgyzstan. The summary of main results and following with the recommendations are given at the end of the report. In the annex A we give the more detailed information about the NHA classification developed within the context of Kyrgyzstan. Annex B describes methodological issues on calculation of private expenditures and Annex C includes 5 NHA tables with different aspects of national health expenditures.

1 METHODOLOGY

National health system is one the most complex system in any country with many operations executed. Classification schemes constitute the foundation of NHA methodology and enable generalization and structuring of overall economic activity within the health system of the country¹. Classification schemes group operations with common characteristics into certain categories.

1.1 Development and implementation of NHA

NHA in Kyrgyzstan were developed in line with the following stages: determination of total health expenditures in the Kyrgyz Republic, collection of data on health expenditures, entry of data into NHA tables, analysis of results for health policy development and further dissemination of information among broad range of stakeholders.

Development of NHA in Kyrgyzstan took into account the interests of major stakeholders such as MOH, MHIF, NSC, MOF and other. NHA in Kyrgyzstan were developed on the basis of *Guidelines to producing National Health Accounts (WHO, 2003)* with application of methodology of international classification of health accounts (ICHA) and budget classification of the Kyrgyz Republic.

In the context of NHA in Kyrgyzstan all health expenditures are organized and tabulated in main tables linked with each other which trace movement of financial flows in the country from one category to another. According to ICHA and budget classifier of the KR each actor, each function and others are ascribed to one or the other code and separated into sub-categories with consideration of country needs. It was decided to divide actors in the health sector into the following categories functioning in the country health system:

- Financial sources (FS)
- Financing organizations (HF)
- Health providers (HP)
- Health functions (HC)
- Items of expenditures (RC)

1.2 Data collection

Data provided in this report on NHA in Kyrgyzstan were collected and summarized on the basis of existing information about public and private expenditures for 2006.

Public expenditures

Data on public expenditures/spending on health were collected from the existing standard reporting forms collected by Central Treasury, MOF KR, MOH KR and MHIF under MOH KR in the process of NHA development in the Kyrgyz Republic. The data generated from various sources were classified and transformed into developed NHA tables.

Data on expenditures of health organizations funded through MOH KR and working within the Single Payer system were obtained from submitted financial reporting forms of MOH KR:

1 WHO, 2003 "Guidelines on compilation of National Health Accounts for middle and low income countries".

- Summary form № 2 “Report on execution of estimated expenditures”;
- Summary form № 4 “Report on execution of estimates on special means”.

Major share of public funds in the health system is distributed through MHIF, so that MHIF including its Territorial Departments (TD) have complete and reliable information about different types of health services (inpatient care, PHC, acute and emergency care, etc.). Therefore, data on public expenditures were obtained from the following financial statements of MHIF TDs:

- “Report on execution of estimate of expenditures of health organizations” (form № 2 – budget). This reporting form shows health expenditures from local budgets by paragraphs (Main group 5);
- “Report on execution of estimate on special means” (form № 4 – by paragraphs);
- “Report on use of co-payment funds” (form № 4 – co-payment);
- “Report on use of MHI funds” (form № 4 – MHI).

Data on expenditures by function at the level of hospitals are not included in current NHA since existing financial reporting system does not contain information on expenditures by hospital departments. In other words, it is impossible to obtain information on distribution of funding by different departments within the hospital. Thus, a decision was made by the Working Group to execute “aggregated collection” of data, i.e., collection of data by specialized hospitals in total figures without breakdown by specific departments. For example, expenditures of infection diseases hospital were reflected in “infections” function (*HC 1.1.7*) and so on.

Non-governmental expenditures

Data on private expenditures (Out-of-Pocket Payment of Households) incurred in the Kyrgyz health system in 2006 were obtained from findings of household survey implemented in 2006 on MOH behalf and funded by DfID. This survey was an additional module to Household Budget Survey (HBS) implemented regularly by NSC. It is possible to familiarize with more detailed analysis in the policy research paper №46 “Health, health seeking behavior and out of pocket expenditures in Kyrgyzstan, 2007”.

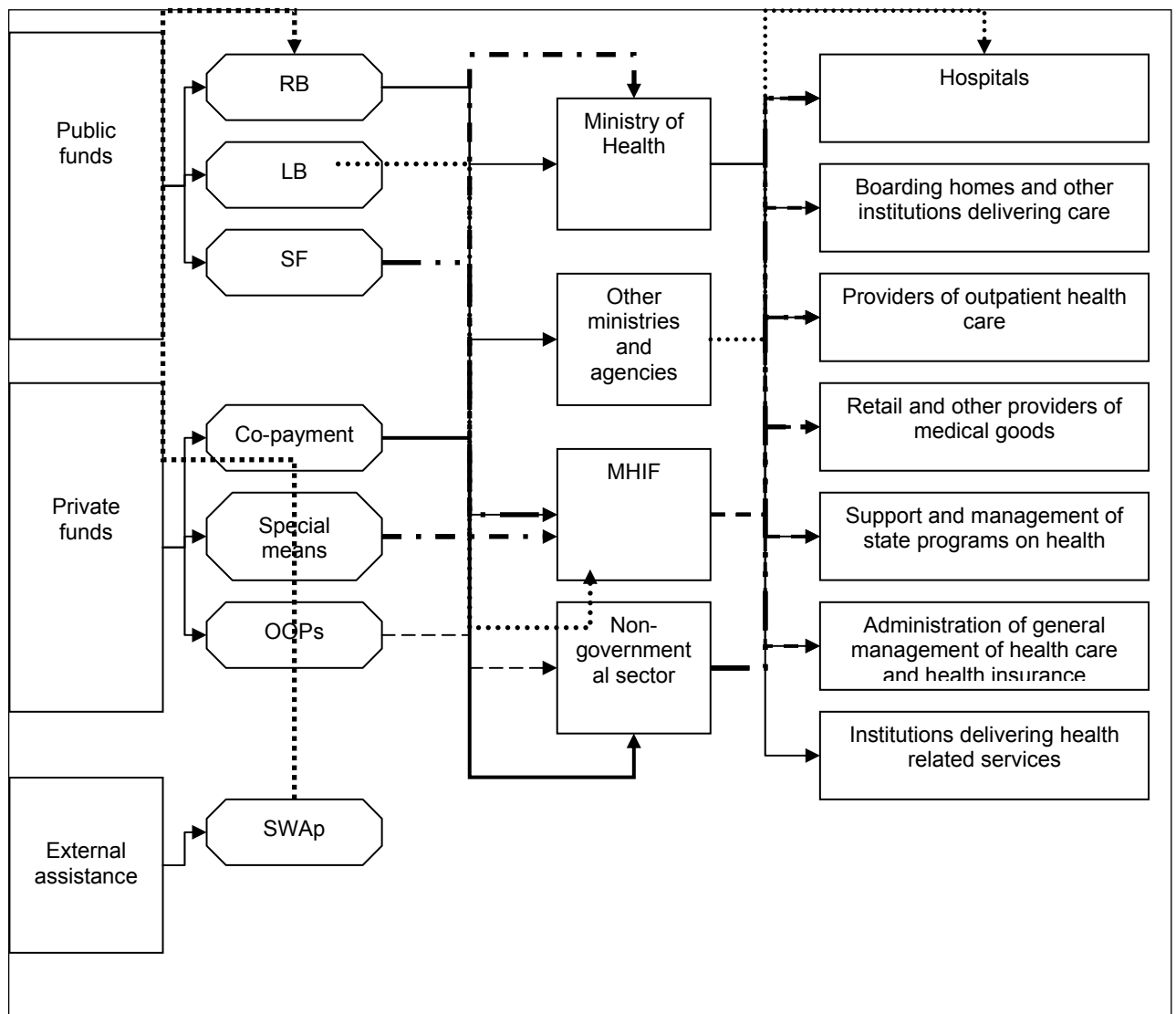
Information on the level of financing in non-for-profit facilities, NGOs and private providers is not available in current NHA. RHIC database nowadays has only the “List of non-governmental health facilities working under license of MOH KR”. Republican Health Information Center’s (RHIC) data were used to develop a list of private health providers in the Kyrgyz Republic and group them into five main categories: dentistry, gynecology and urology, diagnostic, inpatient care and other. Analysis of findings suggests that major share of private providers is located in Bishkek city (80%). However, collection of information on non-governmental health providers in the future will become possible only through implementation of special survey.

Data on external financing are available only for those funds that came under the SWAp and are included in given report. However, at present there is no complete or aggregated data on parallel financing which made it impossible to use these data in current report.

2 FINANCIAL FLOWS IN HEALTH SYSTEM

Financing of health sector in the Kyrgyz Republic comes from two main sources: public and private. Public sources include state budget, revenues from general taxation, revenues from mandatory health insurance and payroll tax revenues. Private funds include private out-of-pocket payments (OOPs). In addition, some funds come from international donors. Starting from 2006 donor funds are accumulated with overall state budget in a single pool in the context of SWAp.

Figure 1. Chart on financial flows in health system



Funds from *republican budget* come:

- To the Ministry of Health which in turn finances (a) tertiary care level facilities; (b) boarding homes and other institutions delivering care; (c) sanitary-preventive services and institutions; (d) administrative costs; and (e) other health related services (e.g., education);
- To other ministries and agencies which finance health facilities appurtenant to corresponding agency (e.g., military hospital of the Ministry of Defense);
- To Mandatory Health Insurance Fund which accumulates funds at republican level and distributes them by regions to finance health facilities at primary and secondary levels

along with revenues received for mandatory health insurance from republican budget and Social Fund.

At present there is almost no financing coming from *local budget* as a result of the Law “On financial and economical foundations of local self-government”. This Law was adopted on September 25, 2003 and planned to shift from four-level to two-level budget in 2006. In this connection, Ministry of Health and Ministry of Finance of the Kyrgyz Republic reached the agreement to transfer funding from regional level to republican level after series of negotiations and consultations. Remaining exception is Bishkek city where financing at the level of local budget still exists.

Revenues collected from *insurance premiums to mandatory health insurance* are transferred to Mandatory Health Insurance Fund and, in the first place, are spent on implementation of State Guaranteed Benefit Package as well as Additional Drug Benefit Package for insured population.

Private expenditures in Kyrgyzstan are mainly represented by *households funds*. Households make out-of-pocket payments for delivered services both at primary and secondary levels of care. This type of payments can be formal (co-payment, payment for non-medical services) and informal. However, major share of payments falls on procurement of drugs at outpatient level.

Current report does not provide figures for *external financing* coming from parallel financing. Presumably, financing from this source may go through state agencies as well as through various non-governmental organizations.

3 OVERALL HEALTH FINANCING TRENDS

Total health expenditures continued to grow over 2000 – 2006 from 2.9 to 7.1 billion som or from 4.4% to 6.3% of GDP. In per capita terms, total health expenditures increased from 587 som in 2000 to 1,379 som in nominal value. In other words, total health expenditures increased 2.1 times in real term during the examined period.

Table 1. Total health expenditures

	2000	2001	2002	2003	2004	2005	2006
In nominal terms							
Total health expenditures (million som)							
Budget	1 248,2	1 334,7	1 478,1	1 528,2	1 809,0	2 147,6	2 421,0
MHIF	105,1	119,7	142,1	197,4	338,2	254,5	466,9
Private	1 521,4	1 885,3	2 254,2	2 628,2	3 090,6	3 490,7	3 921,9
SWAp							252,6
Total	2 874,7	3 339,7	3 874,4	4 353,8	5 237,8	5 892,8	7 062,4
Per capita health expenditures (in som)							
Budget	255,0	270,4	297,2	304,9	353,3	419,4	472,8
MHIF	21,5	24,3	28,6	39,4	66,0	49,7	91,2
Private	310,8	382,0	453,2	524,4	603,6	681,7	765,9
SWAp							49,3
Total	587,3	676,7	778,9	868,7	1 022,9	1 150,8	1 379,2
As share of total health expenditures							
Budget	43,4%	40,0%	38,2%	35,1%	34,5%	36,4%	34,3%
MHIF	3,7%	3,6%	3,7%	4,5%	6,5%	4,3%	6,6%
Private	52,9%	56,5%	58,2%	60,4%	59,0%	59,2%	55,5%
SWAp							3,6%
Total	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
As share of GDP							
Budget	1,9%	1,8%	2,0%	1,8%	1,9%	2,1%	2,2%
MHIF	0,2%	0,2%	0,2%	0,2%	0,4%	0,3%	0,4%
Private	2,3%	2,6%	3,0%	3,1%	3,3%	3,5%	3,5%
SWAp							0,2%
Total	4,4%	4,6%	5,2%	5,3%	5,8%	6,1%	6,3%
In real terms							
Total health expenditures							
Budget	1 248,2	1 243,9	1 449,1	1 469,4	1 721,3	2 005,2	2 217,1
MHIF	105,1	111,6	139,3	189,8	321,8	237,6	427,5
Private	1 521,4	1 757,0	2 210,0	2 527,1	2 940,6	3 259,3	3 591,5
SWAp							231,3
Total	2 874,7	3 112,5	3 798,4	4 186,3	4 983,7	5 502,1	6 236,1
Per capita health expenditures							
Budget	255,0	252,0	291,3	293,2	336,1	392,0	427,2
MHIF	21,5	22,6	28,0	37,9	62,8	46,5	82,4
Private	310,8	356,0	444,3	504,2	574,3	637,1	692,0
SWAp							44,6
Total	587,3	630,6	763,6	835,2	973,2	1075,5	1246,2

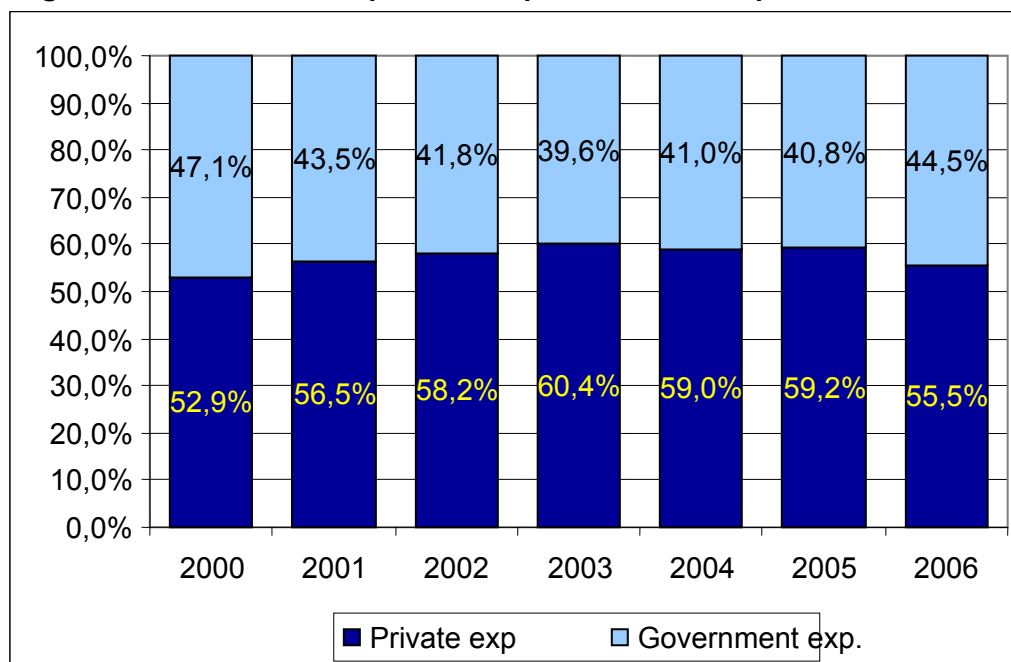
Note: GDP deflator 2000=100 (in som)

The share of the state and private expenditures has been ambiguous during the period of 2000 – 2006. Thus, the share of private expenditures increased during first half of considered period but beginning of 2004 we observe the tendency of its decrease whereas the share of the public expenditures had decreased respectively (Figure 2).

Private expenditures grew rapidly over 2000-03 (66.1%) but public expenditures grew more slowly (22.6%). As a result, the share of private spending increased to 60.4% of total health

expenditures. Starting in 2004, the growth rate in public expenditures began to accelerate as compared to private expenditures (40.8% compared to 22.1%). As a result, the share of private spending fell to 55.5%. Public expenditures include government budget and MHIF resources. Thus, for the period 2004-2006 growth of the state expenditure has been reached due to increase in spending of the state budget at 28,8 % and spending of MHIF in real terms were increased at 32.9%. Acceleration in the growth rate of public expenditures with the advent of Manas taalimi and the SWAp is a welcome trend that will enable making an impact on key health outcomes and financial protection.

Figure 2. Combination of public and private health expenditures



3.1 Public expenditures

In this section, we provide more detailed analysis of trends in public health expenditures. Increasing public health expenditures is a key precondition for making an impact on health outcomes and financial protection. For this reason, one of the two key conditional ties in the context of the SWAp is an annual increase in the share of the government budget allocated to the health sector.

For clarity, it is important to point out that the definition of public health expenditures for the National Health Accounts differs from the definition currently used in the context of the SWAp. According to the definition accepted within the bounds of SWAp, the government expenditures on health care consist of the current expenditures, including investments and co-financing from internal sources. In functional classification of the budget these expenditures are reflected in section 5. However, National Health Accounts add expenditures on medical education represented in state budget in section 4 of functional classification to recurrent public expenditures. In this report, we use the NHA definition and this should explain differences with analysis of health financing used by the Joint Financiers for calculation of the share of health expenditures as a % of government expenditures.

On the whole, starting from 2000 the government was spending 1.8% - 2% of GDP on health. In 2006, government expenditures on health reached 2.2% of GDP. This positive trend is confirmed by the analysis of share of public expenditures on health in total state budget expenditures. So, despite the observed decrease of this share down to 9% in 2002 as compared to 10.1% in 2000 the situation has changed drastically in 2006 and the share of public expenditures on health grew to 12.7% relatively to all expenditures of the state budget.

Table 2. Health expenditures as % of total state budget expenditures

	2000	2001	2002	2003	2004	2005	2006
Total	10.1%	9.9%	9.0%	10.3%	10.7%	11.9%	12.7%
Republican budget	4.5%	4.3%	3.7%	3.4%	4.0%	4.1%	12.1%
Local budget	25.8%	23.7%	23.4%	22.1%	22.6%	23.0%	5.2%

Similar trends are observed in public health expenditures on health in the breakdown by republican and local budgets during the period of 2000 – 2005. At the same time, it is important to mention that share of funds allocated to health from local budgets prevailed over funds coming from republican budget. However, the situation has changed in 2006 as a result of implemented reform on financial decentralization. In 2000 allocation of local budgets to health composed over one fourth of all funds while in 2006 health financing from local budgets was slightly over 5%. This results from the decision made in the context of ongoing reforms about transfer of overall health sector financing to the republican level for greater efficiency. Bishkek city is an exception where financing of health facilities comes from city budget. As a result, share of funds allocated to health from republican budget in 2006 has increased almost three times as compared to 2000 and made 12.7%.

3.2 Trends in private out-of-pocket payments on health

This section presents the analysis of private spending based on results of household survey. It is necessary to note, that OOPs include co-payment and special means (fee for service) that are different from the official data. It is because administrative data includes *all the means* which have acted in the form of co-payment or special means whereas the data received from the survey are based: first, on the data received during selective interviews; secondly, the interviewed population (households) can be mistaken in classification of a spending on medical services. Taking into consideration this situation, it has been decided to use both data from administrative reporting and household survey. The table 3 presented below describes in details the sources of data administered for this analysis.

Table 3. Data sources used for OOPs analysis

Level of medical care	Data sources
Out-patient	
Special means	Administrative reporting
Other payments	Household survey
Out-patient drugs	Household survey
In-patient	
Co-payment	Administrative reporting
Special means	Administrative reporting
Other payments	Household survey

Private in-cash expenditures were divided into three categories: private out-of-pocket expenditures at outpatient level, expenditures on drugs at outpatient level and inpatient expenditures. Outpatient expenditures include all expenditures and value of gifts presented to health personnel during outpatient visits. Expenditures on drugs at outpatient level include both prescribed and not prescribed drugs reported in section on outpatient care of the survey questionnaire (i.e., they do not include purchase of drugs related to hospitalization). Inpatient expenditures include all payments incurred during hospital stay including co-payment, informal payments to staff and payment for medicines.

Table 4 provides estimation of private out-of-pocket expenditures at population level for 2000, 2003 and 2006 on the basis of KIHBS Health Module implemented by NSC. Moreover, growth rates for 3-year period as well as annual growth rate were estimated. These figures allow to see

dynamic rates of private out-of-pocket payments made by population for the whole year as well as for certain period.

Table 4. Estimated total private out-of-pocket payments (in nominal terms)

	Outpatient level	Outpatient drugs	Inpatient level	Total
2000				
Total expenditures (mln.som)	207	824	459	1 490
% of total expenditures	13,9%	55,3%	30,8%	100%
2003				
Total expenditures (mln.som)	254	1 680	561	2 495
% of total expenditures	10,2%	67,3%	22,5%	100%
2006				
Total expenditures (mln.som)	419,1	2 473	850,2	3 706,3
% of total expenditures	11,3%	65,8%	22,9%	100%
2000-2003				
% of growth per period	22,7%	103,9%	22,2%	67,5%
% of growth per annum	7,6%	34,6%	7,4%	22,5
2003-2006				
% of growth per period	65%	45,1%	51,6	48,6%
% of growth per annum	21,7%	15%	17,2%	16,2%
2000-2006				
% of growth per period	102,5%	195,8%	85,2%	148,7%

Growth rate of **total out-of-pocket cash expenditures of patients** was 67.8% in the period of 2000 – 2003. However, the following period (2003 – 2006) was marked but downward trend of 48.6%. Observed overall growth of private out-of-pocket cash expenditures during 2000 – 2003 was not a surprise taking into account economic growth period experienced by the Kyrgyz Republic. On the whole, it is observed in all countries that the percent of health expenditures growth is usually higher than the percent of per capita national income growth.

The fast growth rate in the 2000-03 period was driven by the fast increase in expenditures on outpatient medicines (104% period growth). The steep increase in population drug spending in the 2000-03 period can be first explained by an increase in prices. Second, the pharmacy network went through an expansion during this time which made drugs more available and increased consumption of medicines. As a result of both price and quantity increase, total expenditures on drugs increased swiftly during this period.

Besides a major factor which has caused slowdown of growth rates of the total expenses during 2003-2006, is reduction of growth rate of **out-patient drugs spending** from 104 % in 2000-03 to 45% in 2004-06. Within the period of 2003-2006, annual nominal increase in drugs expenditures was 15% in comparison with 34,5% during 2000-2003. However, despite of slowdown of growth rates, absolute rates on out-patient drugs spending of the population continued to increase.

Significant increase in household expenditures on **inpatient** and **outpatient care** was observed in the period of 2003 – 2006 as compared to previous period. One of the hypothesis here could be the increased utilization rate. However, growth rate for the whole period from 2000 to 2006 suggests that expenditures on outpatient drugs employ major part in the structure of total out-of-pocket cash expenditures and comes to 195.8%.

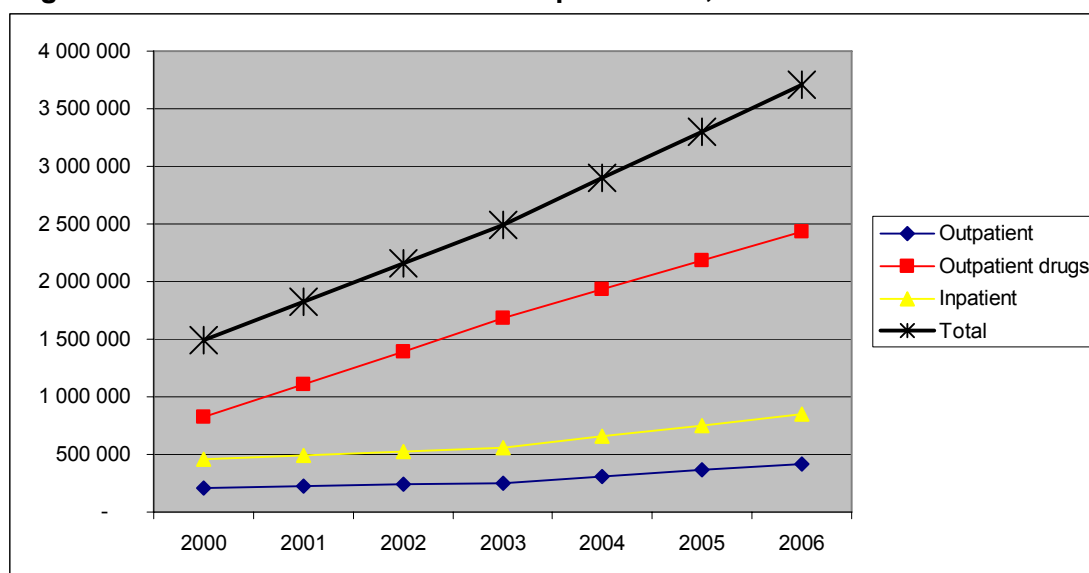
Extrapolation of data on health expenditures in the periods between surveys

Previously there were only two sources of reliable data for 2000 and 2003 and in this connection estimations were made for out-of-pocket payments made in each year of 2000 – 2003 period². At present, with three sources of data available from household surveys for 2000, 2003 and

² Policy Research Paper #28 "Trends in public and private expenditures on health in the Kyrgyz Republic, 2000 – 2003" (http://chsd.med.kg/MyFiles/Total_health_expenditures_2000-03.R.PRP28.doc)

2006, trends in private expenditures for the period of 2000 – 2006 were re-estimated since estimations for the years of 2000, 2003 and 2006 are actual. Figures for 2001, 2002, 2004 and 2005 were estimated using method of extrapolation to ensure smooth growth path (Figure 3). This method allowed to create trend model of economic dynamics and on this basis make a projection of private out-of-pocket expenditures on health for certain period of time. Application of this method assumes that projected rates are formed under the influence of many factors some of which are impossible to single out and for some no information is available. In this case course of change of this figure is related not to these factors but rather with flow of time which is reflected in constitution of univariate time series.

Figure 3. Actual and estimated cash expenditures, thousand som



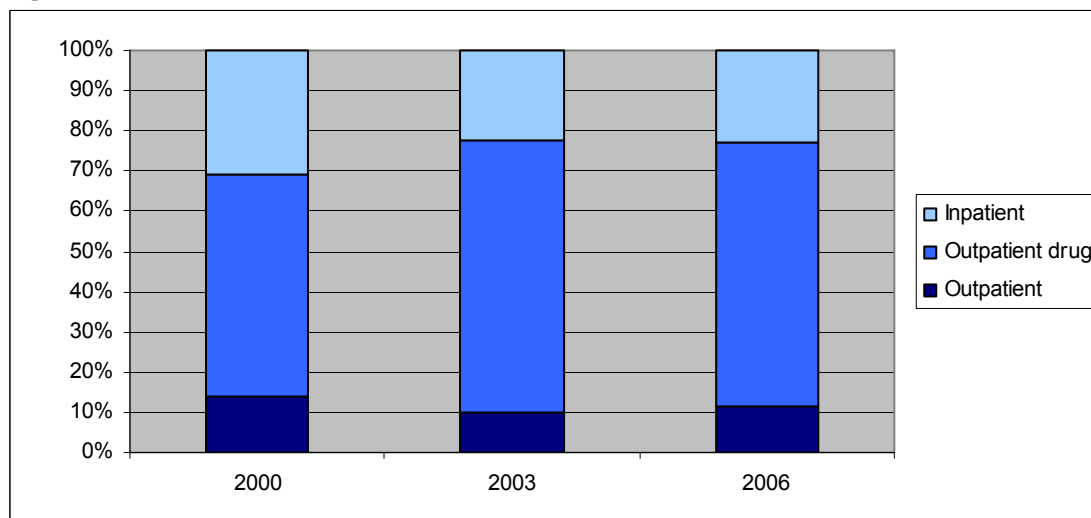
Estimated figures of out-of-pocket cash expenditures at population level for the period of 2000 – 2006 are presented in Table 5. Extrapolation method was used for distribution of expenditures by years without adjustment for inflation. Elasticity and other adjustments were not taken into account as well. So, the sustainable trend of cash expenditures growth is obvious. However, expenditures on drugs by years suggest that they grew to a larger extent as opposed to expenditures on outpatient and inpatient care.

Table 5. Estimated out-of-pocket cash expenditures at population level (million som, nominal terms)

	2000	2001	2002	2003	2004	2005	2006
Outpatient level	207	222,7	238,3	254	309	364,7	419,1
Outpatient drugs	824	1 109,3	1 394,7	1 680	1 932,3	2 184,7	2 437
Inpatient level	459	493	527	561	657,4	753,8	850,2
Total	1 490	1 825	2 160	2 495	2 898,8	3 302,5	3 706,3

Composition of out-of-pocket expenditures

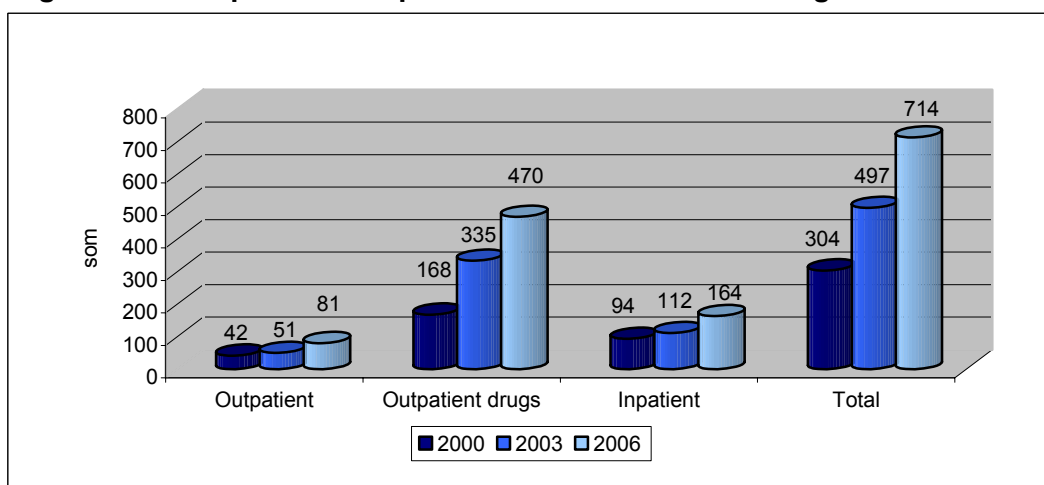
As shown on Figure 4, the distribution of private health expenditures has remained quite stable over time. The main of OOPs payments made by households consist of expenditures on drugs procured at outpatient level and amounted to 55,3% of private expenditures in 2000. In the 2000-03 period, private expenditures on outpatient drugs increased steeply and reached 67,3% in 2003. After 2004, trends stabilized and the share of outpatient drug spending remained stable relative to the other private expenditure categories.

Figure 4. Composition of out-of-pocket expenditures

Further, people spend their private cash funds for inpatient care. However, a slight decrease in this figure was observed in 2006 making 22-23% against 30% in 2000. Similar situation was observed for cash payments at outpatient level with slight decrease down to about 11% in 2006. Downward trend in cash expenditures suggests relative improvement of affordability of health services which is a positive fact in the health system.

Per capita expenditures

Per capita cash expenditures on health care have been growing evenly throughout the period of 2000 – 2006. Data are shown in nominal terms. So, total per capita expenditures were 304 som in 2000 and 714 som in 2006 with interval of about 200 som (Figure 5). Growth of expenditures may be explained possibly explained by inflation during that period. Spending on outpatient drugs employ major part in overall structure of expenditures. Second part belongs to expenditures on inpatient care and next come expenditures on outpatient services. Calculation of private out-of-pocket expenditures included official fees for services delivered at outpatient level as well as visits to private clinics. Analysis of expenditures by providers with division of providers into public and private is described further.

Figure 5. Per capita cash expenditures divided into 3 categories of health care

Private out-of-pocket expenditures at outpatient level

In the context of given survey it was identified that public providers of health care services at primary health care (PHC) level include public physicians (physicians of FGPs, FMCs, Outpatient Diagnostic Departments (ODDs) and other), nurses, feldshers (medical assistants) and midwives whereas private physicians include private practitioners operating in private clinics, dentistry and other areas. In general, health care at PHC level is delivered for free for enrolled population except certain services identified in the State Guaranteed Benefit Package.

Private out-of-pocket payments made by population to public providers at PHC level are slightly higher than those made to private providers (Table 6). History of out-of-pocket payments made to public providers shows wavelike trend with 59.6% in 2000, 69.8% in 2003 and 51% in 2006. One of possible explanations of such jumps can be the introduction of key reforms at PHC level of the health system in all regions during the period of 2000 – 2003, including introduction of family medicine, narrow specialists and new mechanisms of financing. Usually, during first several years after reform implementation both population as well as health providers do not fully understand the reforms and realize their significance and need. As a result, positive effect contributing to reduction of unofficial payments made by population to health personnel does not occur right away.

Table 6. Total cash expenditures by health facilities at PHC level, thousand som

	2000		2003		2006	
	Total expenditures	%	Total expenditures	%	Total expenditures	%
Public physician	106 300,0	51,3%	157 800,0	62,1%	185 700,0	44,3%
Nurse	4 724,6	2,3%	5 415,7	2,1%	1 353,3	0,3%
Feldsher + midwife	12 382,4	6,0%	14 142,4	5,6%	26 506,5	6,3%
Total for public providers of health services	123 407,0	59,6%	177 358	69,8%	213 559,8	51,0%
Private physician	8 614,5	4,2%	11 548,3	4,5%	80 593,9	19,2%
Dentist	56 546,3	27,3%	63 297,5	24,9%	122 500	29,2%
Other	18 547,9	9,0%	1 728,0	0,7%	2 405,6	0,6%
Total for private providers of health services	83 708,8	40,4%	76 573,7	30,2%	205 499,6	49,0%
Total	207 115,8	100%	253 931,7	100%	419 059,4	100%

Majority of payments to public providers were made to public physicians, i.e., physicians of FGPs, FMCs, ODDs and other. History of out-of-pocket payments by year suggests that their level is decreasing. For example, payments made to public physicians in 2006 decreased by 7% as compared to 2000 and payments to nurses were only 0.3% in 2006. This trend reflects increased equity in health care delivery which is a positive shift in the health system of the Kyrgyz Republic.

Out-of-pocket expenditures of population on dental services made 29.2% in 2006 and employed major share among private providers. Second place is taken by payments to private practitioners coming to 19.2% in 2006 while in 2000 this figure was only 4.2%. Recent years show growing share of private providers in the market of Kyrgyzstan. This is a positive aspect implying emergence of sound competition among providers of health services.

Out-of-pocket expenditures on drugs procured at outpatient level

As it was already mentioned earlier, expenditures on procurement of medicines at outpatient level make the majority in the overall structure of expenditures. It is essential to say that these

expenditures on drugs include both prescribed (with prescription) and non-prescribed (without prescription) drugs and exclude medicines related to hospital stay. "Prescribed drugs" include drugs for which a prescription was given by physician and reimbursement was made (in 2006) under the Additional Drug Benefit Package. Reimbursement was made only for prescribed drugs disbursed through pharmacy network involved in the above mentioned program. "Non-prescribed drugs" include private expenditures of patients on procurement of drugs and medical supplies without prescriptions from different providers (pharmacies, markets, etc.).

Share of prescribed drugs constitutes slightly over a half of total drug expenditures at outpatient level. This share made about 55% in 2006 while the share of non-prescribed drugs made 41.8% (Table 7). Sufficiently high percentage of purchase of drugs without prescriptions can be explained by the fact that people do not seek medical assistance from physicians but rather prefer self-treatment. This may be related to low population access to health services. Another reason can be the mentality of people and distrust to physicians.

Table 7. Total out-of-pocket expenditures on outpatient drugs, thousand som

	2000		2003		2006	
	Total expenditures	%	Total expenditures	%	Total expenditures	%
Prescribed drugs	474 697,1	57,64%	941 702,9	56,16%	1 346 929,9	55,26%
Including subsidized by MHIF	-	-	-	-	71 506,1	2,93%
Non-prescribed drugs	348 859,6	42,36%	735 245,2	43,84%	1 019 107,4	41,81%
Total	823 556,7	100%	1 676 948,0	100%	2 437 543,4	100%

Private out-of-pocket expenditures at inpatient level

In the context of current survey it was possible to trace the type of hospital – public or private – where health services were delivered and out-of-pocket payments were made. As it was already mentioned earlier, the share of private providers in the market of Kyrgyzstan is growing annually and findings of this survey reflect this growth: 0.5% in 2000, 2% in 2003 and 2.3% in 2006 (Table 8).

Table 8. Total out-of-pocket expenditures at inpatient level, thousand som

	2000		2003		2006	
	Total expenditures	%	Total expenditures	%	Total expenditures	%
Public hospital	456 768,0	99,5%	549 776,7	98%	830 845,6	97,7%
Private hospital	2 232,0	0,5%	11 223,3	2%	19 354,4	2,3%
Total	459 000	100%	561 000	100%	850 200	100%

Note: sample size of private providers was 2 in 2000, 13 in 2003 and 33 in 2006

For analysis purposes, out-of-pocket payments made by population in public hospitals were divided into formal and informal cash payments. Formal payments include co-payment differentiated by regions and population categories and set by the State Guaranteed Benefit Package annually. In addition it may include payment for individual, more comfortable wards at patient's will. All other cash payment incurred by patient in hospital are considered informal except extremely expensive services. Besides, expenditures on food were separated out since it would not be right to attribute them uniquely to informal payments because this relates to local traditions, i.e., when family members and others visit patient at hospital they traditionally bring food products as a sign of respect to this patient.

Despite the fact that co-payment has been introduced in Kyrgyzstan in 2003, data on this indicator in the framework of household survey have been received only in 2006. Earlier, co-payment was not separated from total sum of official payments. In the last survey the direct

question about the size of co-payment has been included into the questionnaire, that has enabled to compare obtained data to official figures. The causes of differences are already described in this document above.

Table 9. Formal and informal payments made by patients at inpatient level, thousand som

	2000		2003		2006	
	Total expenditures	%	Total expenditures	%	Total expenditures	%
Co-payment	-	-	-	-	164 400,0	19,8%
Payment for individual ward	-	-	-	-	9 626,7	1,2%
Total for formal payment	651,8	0,2%	99 810,3	18,2%	174 026,7	21,0%
Health personnel	69 323,7	15,9%	83 877,5	15,3%	184 900,0	22,3%
Medicines	179 000	41,0%	165 400,0	30,1%	200 300,0	24,1%
Medical tools	36 176	8,3%	28 626,2	5,2%	29 679,6	3,6%
Laboratory tests	7 924,6	1,8%	13 423,8	2,4%	14 501,7	1,8%
Informal payment	292 424,3	67,0%	291 327,5	53,0%	429 381,3	51,7%
Other payments	11 137,7	2,6%	43 534,1	7,9%	31 590,9	3,8%
Food	132 000	30,3%	115 300,0	21%	195 900,0	23,6%
Total for hospital out-of-pocket payments	436 213,8	100%	549 971,9	100%	830 898,9	100%

While analyzing the data in absolute terms, it's clear observed, that unofficial payments continued to increase, though the level and growth rates of unofficial payments had slowdown. Level of informal payments has been decreasing over time and made 51.7% in 2006 as compared to 2000 when this share was higher by 15.3%. Payments for drugs, laboratory tests and food have decreased and this is most likely related to co-payment policy impact. Nevertheless, the share of patients paying for drugs and other services during hospital stay still remains high despite the trend of payment reduction. In 2006, expenditures on medicines were about 24%, on medical tools – 3.6% and on laboratory tests – 1.8% (Table 9). It is impossible to neglect another obvious fact, namely, increased level of payments made to health personnel which constituted 22.3% in 2006 against about 16% in 2000. Nevertheless, it won't be right to assert explicitly that all out-of-pocket payments reported by patients and included into "informal payment" category are actually informal since over half of people that paid hospital and laboratory costs report that they did not get a receipt which makes it difficult to identify these payments as formal or informal.

It is important to say that introduction of formal co-payment for hospitalization reduced level of informal payments in 2006 compared to previous years and served as positive aspect in ongoing co-payment policy. In 2003 formal co-payment made up to 97 mln. soms (16.9% from total private payments at the inpatient level) whereas in 2006, formal co-payment constituted almost quarter (22.4%) of all payments made during hospital stay which corresponds to the main idea of co-payment policy aimed at gradual replacement of informal payments with formal co-payment.

4 DETAILED ANALYSIS OF HEALTH EXPENDITURES

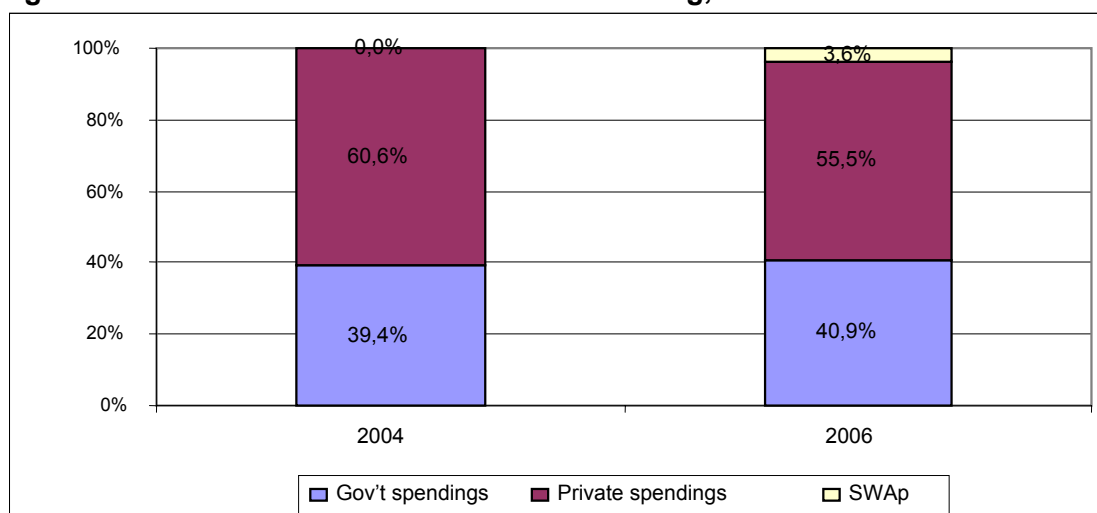
In the given chapter analysis of NHA for 2006 is presented and it is a logical sequel of work initiated last year on creation of unified database which was intended to reflect financial flows occurring in health sector. This chapter also provides comparative analysis of current data with data obtained from NHA report for 2004. Such analysis allows assess progress in the area of health financing system reform in the context of National “Manas Taalimi” Program to a greater extent. Moreover, obtained general picture of flows and level of funds by sources, functions, items of expenditures and so on contributes to better understanding of financing related problems as well as to identification of potential reform area.

4.1 Health expenditures by types of funds

If to compare a parity of public funds for 2004 and 2006 it is visible, that the given indicators practically has not changed, that is private means on former prevail above state (Figure 6).

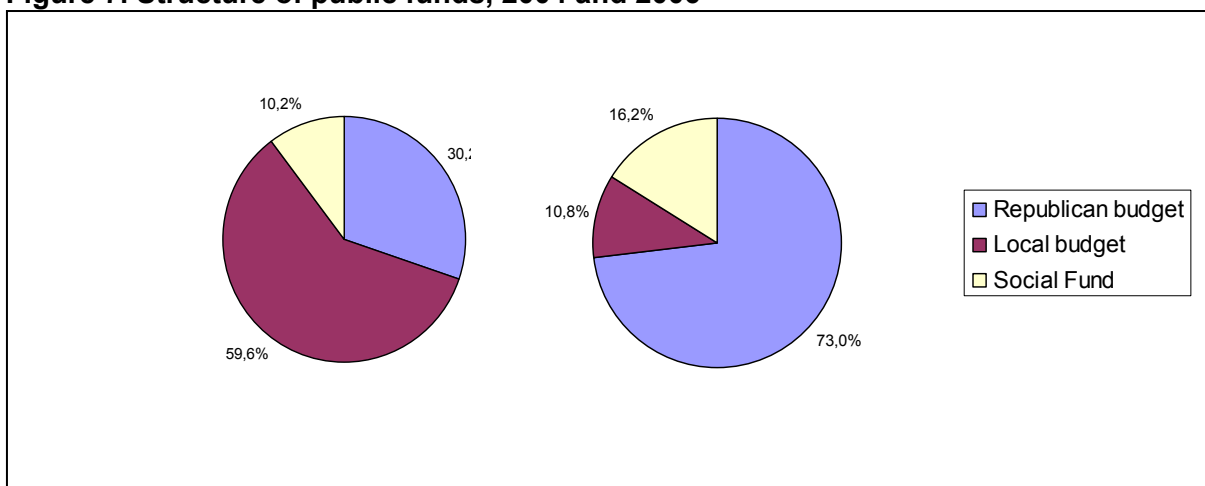
It is necessary to note, that one of important features of NHA 2006 is getting information on means from external sources. Beginning from 2006 SWAp has been introduced to finance health system and its makes 3,6% of the total health expenditures.

Figure 6. General structure of sources of financing, 2004 and 2006



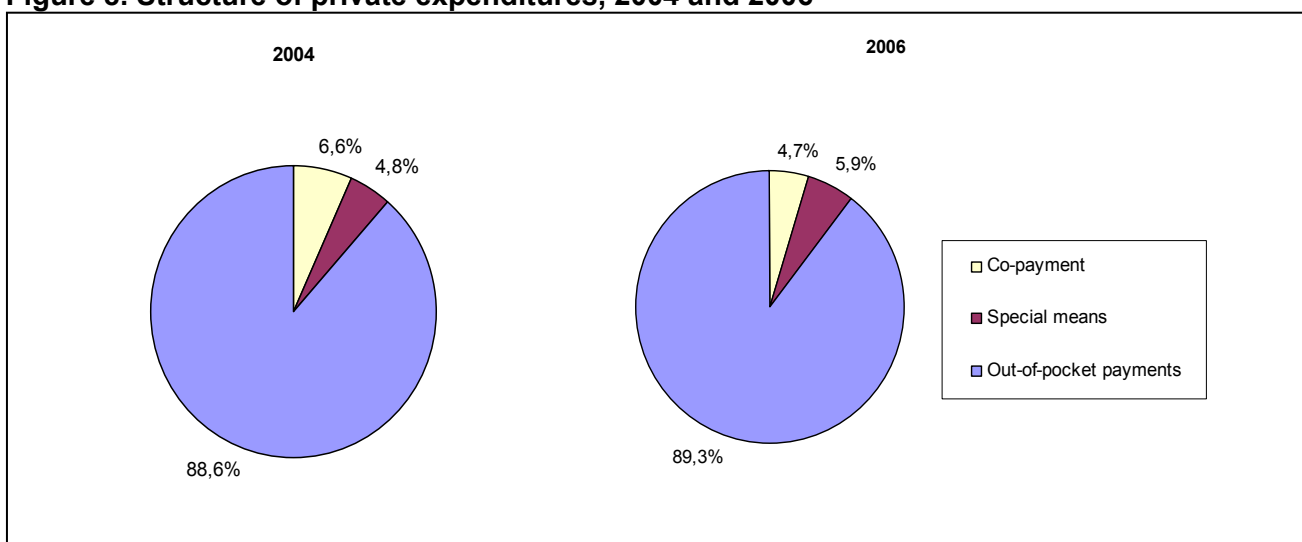
While the ratio of funds by types of sources from total level of health sector financing remained almost at the same level in 2006 as in 2004, the structure of these types of sources shows substantial changes. This primarily relates to public funds.

Public funds constitute of republican and local budgets and insurance premiums collected by Social Fund on behalf of MHIF. In 2006, their ratio was 73%, 11% and 16% accordingly of the total amount of public funds. However, this picture looked somewhat different in 2004. Larger share of funds for health sector financing came from local budgets and made about 60% while republican budget provided only 30% of funds (Figure 7). Such drastic change was caused by adoption of the Law “On financial and economical foundations of local self-government” in autumn of 2003 according to which state budget of the Kyrgyz Republic was to be transferred from four-level to two-level system consisting of budgets of local self-government (aiyl okmotu and municipal budget) and republican budget. These changes became effective in 2006 resulting in fact that all funds previously coming to health system at province level were now transferred to republican level. Remaining exception is Bishkek city where local budget is till a source of financing.

Figure 7. Structure of public funds, 2004 and 2006

Share of payroll tax also grew from 10% in 2004 to 16% in 2006 due to increased transfer of MHI premiums collected by Social Fund on behalf of MHIF for employed people. MHIF income from payroll tax increased almost to the level of funding from local budgets.

Private sources of health sector financing in the Kyrgyz Republic include out-of-pocket payments incurred by households as well as resources of non-for-profit and non-governmental organizations. However, data on non-for-profit and non-governmental organizations are not provided in this report due to impossibility to obtain information on these categories. The structure of private expenditures did not experience any serious changes compared to 2004. Largest share still belongs to out-of-pocket payments coming to approximately 89.5% in 2006 against 88.6% in 2004. Nevertheless, it is important to mention that share of co-payment reduced and constituted 4.7% in 2006 which was 2% less than in 2004 (Figure 8). This was caused by increased number of groups exempt from co-payment (children under 5, women during pregnancy, delivery and post-partum period, pensioners above 75) in 2006 as well as substantial reduction of co-payment rate (by 200 – 260 som) for other pensioners. At the same time, the share of special means increased by over 1% and constituted 5.9%. It's necessary to note once again, that data on copayment received from household survey is a bit differ from official data. An official source was used while analyzing data in this part.

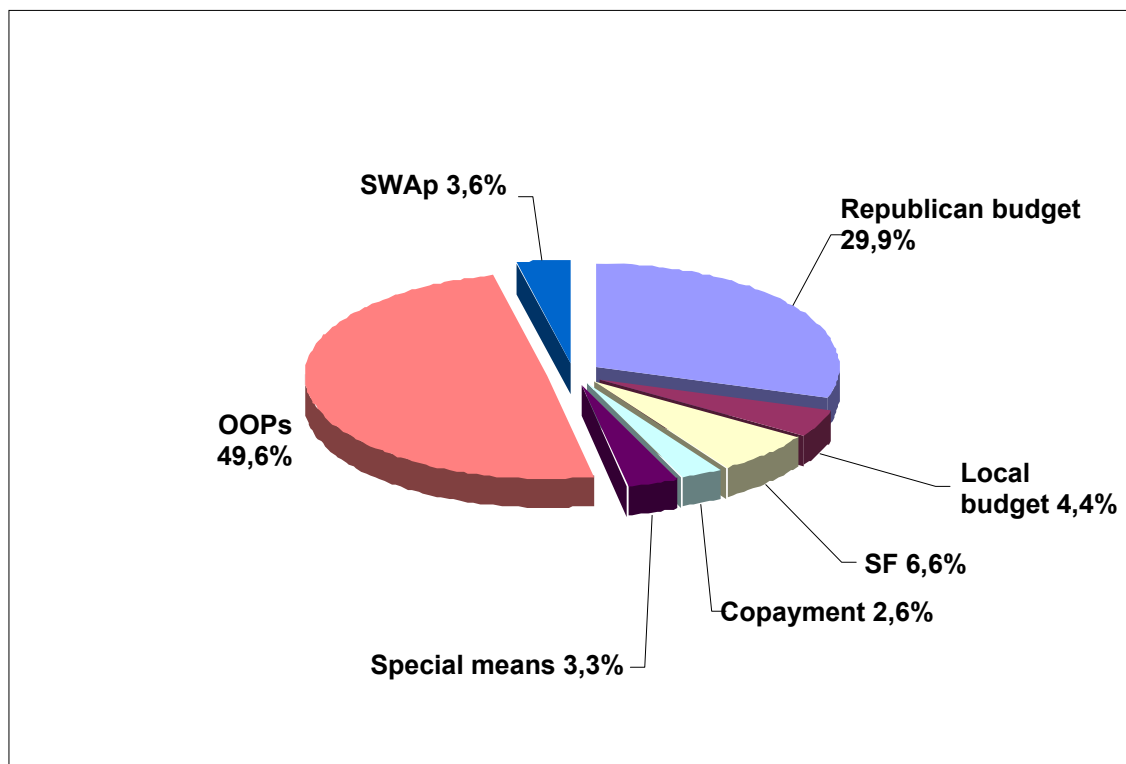
Figure 8. Structure of private expenditures, 2004 and 2006

Analysis of findings shows that among all sources of financing of health sector the largest share still belongs to OOPs and makes 49.6% of total health expenditures (Figure 9). At the same time it is important to say that co-payment and special means are actually considered as part of

cash payments of households. As a result, the share of cash payments increases up to 55.5%. Therefore, it can be concluded from these estimated figures that private payments remained an important source of funds earning for the health system in 2006.

However, general situation in health system financing is improving. Despite the remaining small amounts of funds coming to health sector from private their share in overall THS structure has decreased compared to 2004 when OOPs made about 58% and with consideration of co-payment and special means – 61%. Further reports will make it possible to trace the continuation of this trend in the future.

Figure 9. THS by financial sources, 2006



However, general situation in health system financing is improving. Despite the remaining small amounts of funds coming to health sector from private their share in overall THS structure has decreased compared to 2004 when OOPs made about 58% and with consideration of co-payment and special means – 61%. Further reports will make it possible to trace the continuation of this trend in the future.

4.2 Health expenditures by financial agents

NHA classification system in Kyrgyzstan presumes availability of three main categories of financing organizations: public, non-governmental and the rest of the world. Current report provides data reflecting distribution of funds through public and non-governmental financing organizations. Category of public organizations include MOH, MHIF and other ministries and state agencies delivering health services to certain categories of population.

Breakdown of financial resources by financing organizations almost does not change the structure of total health expenditures which is somewhat similar to existing structure on sources of financing. Private sector still occupies large share, i.e., out-of-pocket payments constitute over 54% of total health spending while funds of public organizations constitute only 45.4%. At that, 65% of public funds are managed by Mandatory Health Insurance Fund which provides funding of health facilities at primary and secondary levels. Ministry of Health manages about

30% of public funds. The rest of financial resources are distributed by departmental health facilities through corresponding state structures (for example, Ministry of Defense or Presidential Administration).

Table 10: THS by financing organizations

Financing organizations	% of THS		% of public sector	
	2004	2006	2004	2006
Public sector, inc.	42,3%	47,8%	100%	100%
Ministry of Health			22,2%	26,9%
MHIF			73,8%	68,3%
Non-governmental sector	57,7%	52,2%		
TOTAL	100%	100%		

However, it has to be mentioned that the share of funds spent by the Ministry of Health in particular as well as public sector in general has increased as compared to 2004. Growth of public funds share is results from the fact that funds coming from international donor organizations under the SWAp are first integrated into the budget of the country and then allocated for health sector financing. Increased share of financing, in turn, allowed to increase share of funds allocated for funding of all health programs³ including those assigned to the Ministry of Health. This resulted in increase in the share of spent funds from 22% in 2004 to 27% in 2006.

At the same time it is important to note the reduction in the share of financing from non-governmental sector down to 52%. Nevertheless this figure is still too high and poses a threat to financial protection of population. At present, state budget funds are still not sufficient to ensure full-fledged functioning of health system. As consequence, burden of financial expenditures is born by the people of the country. Further improvement of flows of public funds is critical despite the improvements in the level and predictability of public financing occurring since 2003. This is indispensable condition for expansion of financial protection of people when they apply for health care.

4.3 Health expenditures by providers

Providers in the Kyrgyz Republic are divided into to main categories: (a) public organizations and (b) private organizations and physical bodies. Health structure consists of:

- 1) Organizations of primary level of health care delivery (outpatient service), namely Family Medicine Centers (FMCs), Family Group Practitioners (FGPs), Centers for General Practice (CGPs) and Feldsher-Midwife Points (FAPs);
- 2) Organizations of secondary level of health care delivery, namely province, city and district hospitals, Territorial Hospitals (THs) and Oblast Merged Hospitals (OMHs);
- 3) Organizations of tertiary level of health care delivery, namely republican hospitals and National Centers, Sanitary Epidemiological Service, Health Promotion Center, AIDS Center, Human Reproduction Center and Immune Prevention Center.

It is necessary to mention that information about private providers of health care services is very limited since at present no well-developed mechanism of reporting is available for private providers. An exception are the pharmacies which in vast majority are private organizations. Information of pharmacies can be obtained from the analysis of out-of-pocket payments made for procurement of medicines at outpatient level. The overall list of all providers of health care services is provided in Table 11 of current report.

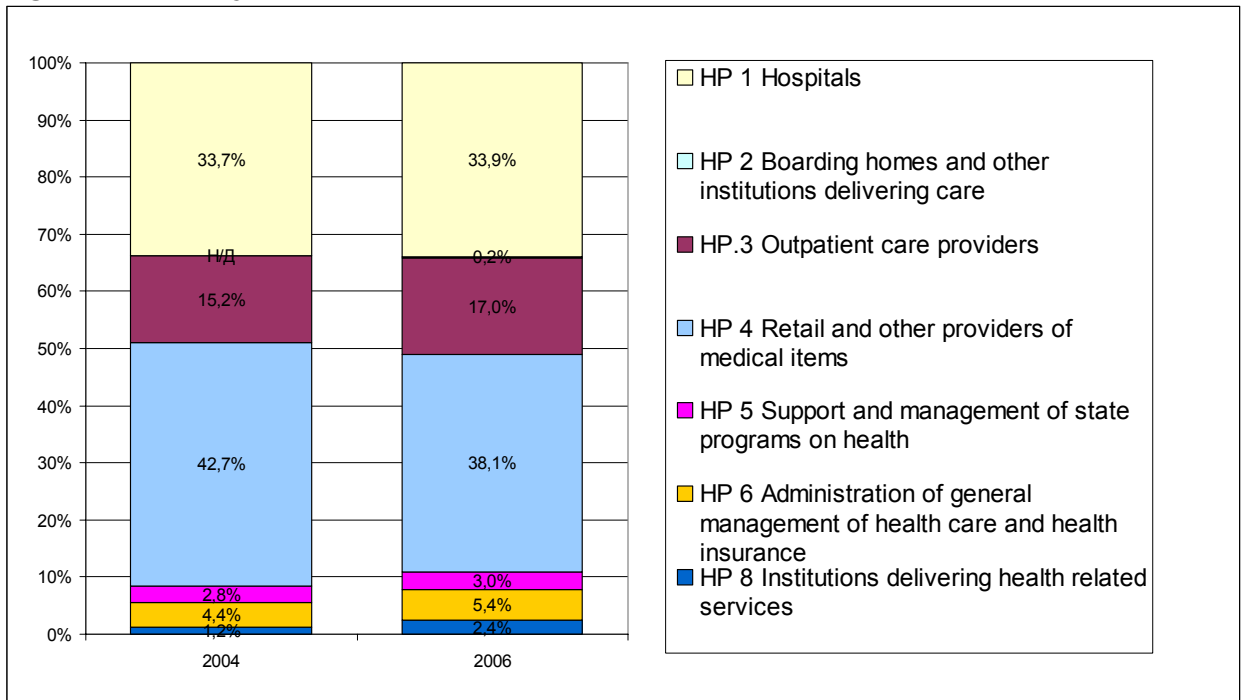
Table 11: THS by providers of health care services

³ There are five programs implemented in the health sector: Public Health; Hi-Tech Fund; Medical-Social Rehabilitation Care; Administration, Science and Education; and State Guaranteed Benefit Package.

		2004		2006	
		Thousand som	In %	Thousand som	In %
HP 1 Hospitals	Hospitals	1 712 595,20	33,70%	2 392 953,24	33,9%
HP 2 Boarding homes and other institutions delivering care	Care for patients and rehabilitation centers	N/A	N/A	15 374,46	0,2%
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses	775 897,50	15,20%	1 201 958,97	17,0%
HP 4 Retail and other providers of medical items	Retail and other providers of medical items	2 173 768,10	42,70%	2 687 394,98	38,1%
HP 5 Support and management of state programs on health	Sanitary preventive service and institutions	141 427,30	2,80%	212 844,17	3,0%
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services	225 030,00	4,40%	381 726,87	5,4%
HP 7 Other	Other	N/A	N/A	N/A	N/A
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service	59 519,10	1,20%	170 154,22	2,4%
HP 9 External funding	External funding	N/A	N/A	N/A	N/A
TOTAL		5 088 237,30	100%	7 062 406,9	100%

An increase was observed in total health spending for all categories of health service providers in the period of 2004 – 2006. At that, THS in nominal terms grew virtually by 40%. However, this increase was only 1.3% with calculation of prices at the level of 2004. Actual growth of funding level by categories of providers ranges from 1.1% to 2.6%.

Figure 10. THS by providers of health care services, 2004 and 2006



THS structure by level of health care delivery in the large did not undergo any major changes compared to 2004. Largest share in total health spending broken down by providers of health care services belongs to procurement of drugs – slightly over 38% which is less than similar figure in 2004 by 4.6% (Figure 10). At that, major burden falls onto households spending over

71% of total health expenditures for procurement of drugs with government spending only 2.2% of health spending for this purpose (Table 11). Majority of these expenses takes place not in health facilities but rather for procurement of prescribed and non-prescribed drugs in pharmacies, markets, etc.

Second in size category is the inpatient care constituting almost 34% in 2006 which is not really different from corresponding figure in 2004. At that, the government spends over half of available resources on hospitals while people's expenditures on this comprise less than 20%. Similar picture is observed with regard to outpatient care providers where the government allocates 25% of public resources on health whereas people's expenditures are less than 10% of total payments made by households for health services.

Substantial share of health service funding is born by non-governmental sector in the form of out-of-pocket payments (about 55%) which is a burden for households. Financial burden of households was growing concurrently with reduction in public financing. Needs in health services are unpredictable and that is why private payments are one of the least efficient mechanisms of payment for health services. Moreover, population remains without financial protection from the risk of potentially costly illness event.

Table 12: Structure of financing of health service providers by type of financing organizations (public and non-governmental financing), 2006 (%)

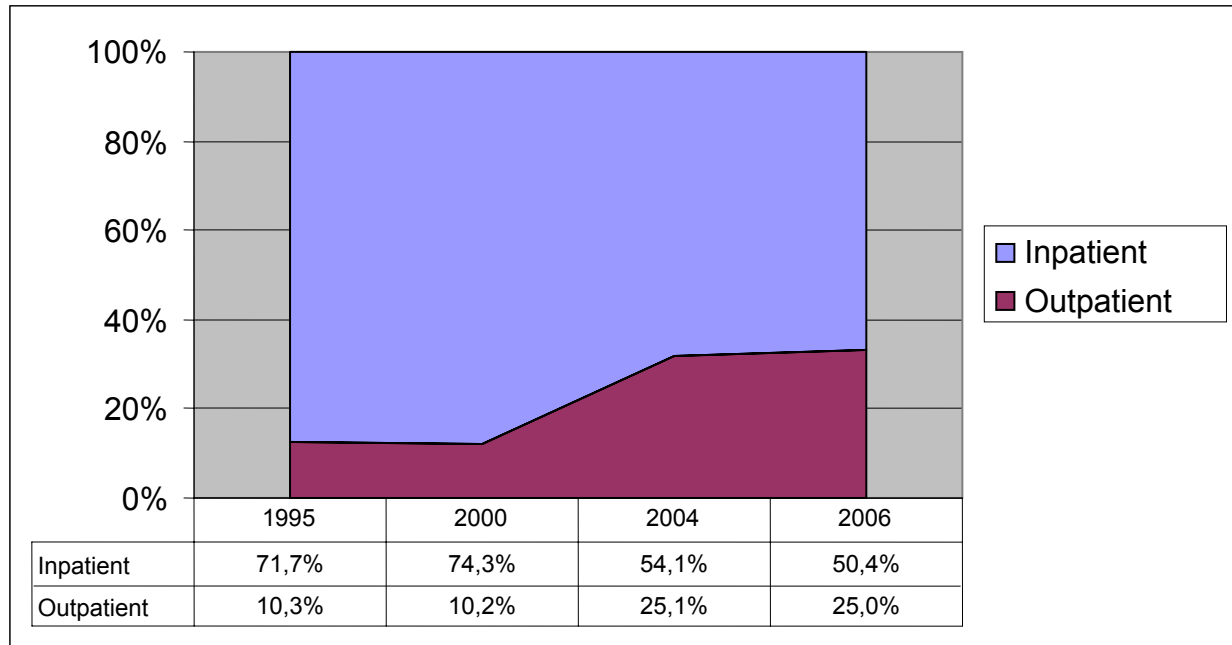
		HF.A	HF 1.1.1.1	HF 1.2.	HF B	TOTAL
		Public sector	Ministry of Health	Social welfare funds	NON-GOVERNMENTAL SECTOR	
HP 1 Hospitals	Hospitals	49,9%	23,4%	56,8%	19,2%	33,9%
HP 2 Boarding homes and other institutions delivering care	Care for patients and rehabilitation centers	0,5%	1,6%	0,0%	0,0%	0,2%
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses	25,0%	0,1%	36,6%	9,7%	17,0%
HP 4 Retail and other providers of medical items	Retail and other providers of medical items	2,0%	0,0%	2,9%	71,1%	38,1%
HP 5 Support and management of state programs on health	Sanitary preventive service and institutions	6,3%	21,4%	0,8%	0,0%	3,0%
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services	11,3%	34,8%	2,9%	0,0%	5,4%
HP 7 Other	Other	5,0%	18,8%	0,0%	0,0%	2,4%
TOTAL		100,0%	100,0%	100,0%	100,0%	100,0%

4.4 Health expenditures by functions

Current health system delivers health services by the following functions: PHC, outpatient-polyclinic and diagnostic care, inpatient care, prevention and public health, education and research, etc. Over half of available financial resources are spent on delivery of curative care. In

2006, share of expenditures for this category was more than 51% and increased compared to 2004 by more than 2%. This increase happened primarily due to increased financing of primary level of health care delivery. Share of PHC financing increased to 18.3% while share of inpatient care financing reduced by 1.1% as compared to 2004 and constituted 32.6%. This trends fully corresponds to policy objectives aimed at development of primary care oriented effective system of health care delivery. However, despite these trends public expenditures on inpatient care still prevail over public expenditures on primary health care.

Figure 11. Structure of public expenditures on curative care services (in %)



It should be mentioned that proportion in public financing of inpatient and outpatient care has changed in favor of PHC compared to previous years. This change was substantially influenced by ongoing reforms on introduction of new provider payment methods related to Single Payer system and implemented in the context of “Manas” Program. Initially, input-based system of financing stimulated expansion of hospital capacity and length of hospital stay whereas transfer to output-based payment shifted the emphasis towards increase of efficiency and reduction of fixed costs. As a result, since 2000 the share of hospital financing started to decrease from 74% and constituted slightly over 50% of total health spending according to NHA results. At the same time, share of expenditures on outpatient care grew from 10% in 2000 to 25% in 2006. This situation confirms effectiveness of health financing system reform resulting in shift of emphasis from more costly inpatient care to less costly outpatient care. This shift, in turn, has a direct effect on accessibility of health care services for all categories of population and reduces financial burden.

Second in size category is Medical items prescribed to outpatient patients the share of which constitutes 38.1% and reduced by 4.7% compared to 2004. This category includes out-of-pocket population expenditures on procurement of drugs as well as reimbursement amounts under the Additional Drug Benefit Package for drugs prescribed by a doctor and disbursed through pharmacies working under ADBP. Despite the growth of reimbursement amounts in nominal terms from 51.6 million som in 2004 to 66.4 million som in 2006, their share in the structure of drug expenditures almost did not change and constituted 2.5% of total expenditures on procurement of drugs at outpatient level.

Remaining categories of health care services broken down by functions occupy about 10% with largest share belongs to various expenditures not distributed by major categories (over 5%). Another positive trend is the increased share of expenditures on education and training of health workers (1.3% in 2006 against 1.2% in 2004). Moreover, population of NHA tables for

2006 allowed to separate out expenditures on scientific research and development in the area of health care which constituted 1.1% of total health spending.

Table 13: Distribution of health services by functions (in %)

Code	Functions	2004	2006
HC 1.	Curative care services	48,9%	51,1%
HC 5	Medical items prescribed to outpatient patients	41,7%	38,1%
HC 6	Services on prevention and public health	2,8%	2,5%
HC 7.	Administration of health care and health insurance	0,5%	0,7%
HC.R. 2	Education and training of health workers	1,2%	1,3%
HC.R. 3	Scientific research and development in health	Н/Д	1,1%
HC. Nsk HC	Not categorized expenditures	3,9%	5,3%
TOTAL		100%	100%

Table 14 shows allocation of funds from financing organizations to functions. It is explicit from this table that 3/4th of public funds were primarily allocated to financing of curative care services with 50% of overall public funds spent on hospital care and 25% spent on outpatient care. Similar situation was observed in 2004 when public spending on curative care services were 77.5%. Distribution structure of these funds between inpatient and outpatient levels of care prevailed towards secondary level of care delivery (54.5% and 23% accordingly). It is essential to say that slight reduction of expenditures on curative care was caused not so much by reduced level of financing of this category as by change of overall structure of health expenditures. In particular, NHA tabulation for 2006 includes expenses on scientific research in the amount of 76 million som (2.5% of public health spending).

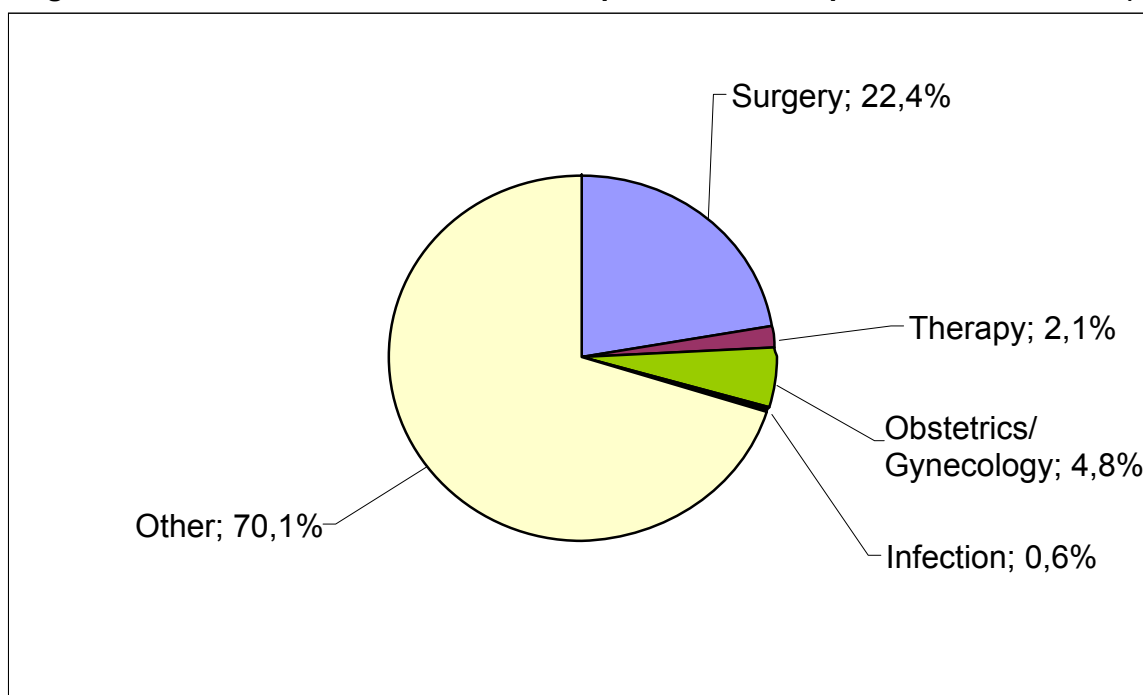
Table 14: Distribution of health services by financing organizations and functions (in %)

Code	Functions	Public sector	OOPs	Public sector	OOPs
		2004		2006	
HC 1.	Curative care services	77,5%	27,7%	75,4%	29,0%
HC 1.1	<i>Inpatient curative care</i>	54,5%	18,8%	50,4%	16,3%
HC 1.2- 1.3	<i>Day-stay care and outpatient curative care</i>	23%	8,9%	25,0%	12,6%
HC 5	Medical items prescribed to outpatient patients	2,4%	72,3%	2,0%	71,0%
HC 6	Services on prevention and public health	6,7%		5,2%	
HC 7.	Administration of health care and health insurance	1,2%		1,4%	
HC.R.	Health related expenditures, not categorized	12,2%		16,1%	
TOTAL		100%	100%	100%	100%

Largest share of household funds was spent on medical items prescribed to outpatient patients – 71% of total OOPs level – while public sector through MHIF allocated to this category only 2% of total level of public funds under ADBP. Importantly, the work on expansion of network of pharmacies has continued with a purpose to improve accessibility of drug therapy. Moreover, list of drugs reimbursed under ADBP was expanded substantially from 52 to 74 generic names. It was also synchronized with clinical protocols for treatment of primary care sensitive conditions.

However, despite the existing prevalence of expenditures on drugs in total household expenditures this figure has decreased by over 1% as compared to 2004. Similar trend is observed regarding hospital care where share of population spending reduced from 18.8% in 2004 to 16.3% in 2006. One of the causes can be the expansion of population categories exempt from co-payment. At the same time, expenditures on outpatient care grew from 9% to 12.6%. One of possible reasons for growth of household expenditures on outpatient care is the continued practice of collection of payments for delivered health care especially for delivery of emergency care. Findings of survey of 5.7 thousand patients implemented by MHIF suggest that despite the increased rate of financing of emergency care by 26% in Osh province, 58% in Chui province and 27% in Talas province the patients were requested to pay for delivered health services and combustible-lubricating materials in 10.3% of cases in Osh province, 4% of cases in Chui province and 3.7% of cases in Talas province.

Figure 12. Structure of total household expenditures on inpatient curative care (in %)



Moreover, in 2006 an effort was made to look at functional breakdown of household expenditures on inpatient curative care. Largest share of household expenditures on outpatient care had to be attributed to category “Other” (71.4%) since not all expenditures were possible to classify. Those expenditures that were classified suggest that the largest share was taken by surgery – 22.4%. Other expenditures that were possible to classify vary from less than 1% to almost 5%. Such breakdown of public expenditures is difficult at present moment due to lack of proper reporting form. Existing financial reporting allows to trace public spending by specialized hospitals while expenditures on general hospitals cannot be singled out by functional characteristics.

Summation of findings allows to draw a conclusion that procurement of drugs at outpatient level still remains a major financial burden for households while government covers curative care services with emphasis on secondary level of health care delivery. Theoretically this is justified in view of high maintenance cost of hospitals. At the same time it is necessary to continue advancement of health financing policy towards redistribution of funds from specialized hospital services to PHC level and public health services.

4.5 Health expenditures by economic classifiers

One of the important integral parts of analysis of health sector financing system is the analysis of distribution of financial resources by items of expenditures. Application of this analysis may contribute to development of policy measures concerning issues of labor remuneration reform, pharmaceutical expenditures, utilities costs and determination of investment level. Overall analysis of health financing by costs/items of expenditures from state budget and private funds is shown in Table 14. This tables demonstrates which items of expenditures are covered by health organizations.

Major share of funds is spent on funding of recurrent expenditures which constitute 98.8% of total expenditures. Recurrent costs are grouped by such main categories as "Staff related expenditures" and "Procurement and services" (31.1% and 67.6% accordingly). Highest percent of costs is used to cover fixed costs – staff (26.6%) and medicines and bandages (49.3%) (Table 15). It is essential to remind once again that drug expenditures include not only state budget funds but for the most part are comprised on population expenditures in the form of OOPs.

Table 15: Distribution of THS by items of expenditures, 204 and 2006

Code	Item of expenditure	2004	2006	2004	2006
		Million som		% of THS	
RC 1	Recurrent expenditures	5 032,3	6 979,0	98,9%	98,8%
RC 1.1	Staff related expenditures	1 157,7	2 199,7	22,8%	31,1%
RC 1.1.1	Salary	919,1	1 877,9	18,1%	26,6%
RC 1.1.2	Social Fund contributions	228,6	301,8	4,5%	4,3%
RC 1.1.3	Travel allowances	10,0	20,0	0,2%	0,3%
RC 1.2	Procurement and services	3 870,6	4 775,7	76,1%	67,6%
RC 1.2.1	Procurement of consumables	3 509,3	4 183,7	69,0%	59,2%
RC 1.2.1.1	Expenditures on procurement of medicines and bandages	3 208,4	3 480,3	63,1%	49,3%
RC 1.2.1.2	Expenditures on procurement of equipment, inventory and consumables	113,6	280,8	2,2%	4,0%
RC 1.2.1.3	Food expenditures	187,2	422,6	3,7%	6,0%
RC 1.2.2	Services	280,9	394,7	5,5%	5,6%
RC 1.2.2.1	Payment for water, electricity, heating and telephone	238,5	326,1	4,7%	4,6%
RC 1.2.2.2	Expenses on rent and maintenance of own vehicles	42,4	68,7	0,8%	1,0%
RC 1.2.3	Other procurements and services	80,3	197,2	1,6%	2,8%
RC 1.5	Subsidies to providers	-	0,0	-	0,0%
RC 1.6	Stipends	4,1	3,5	0,1%	0,1%
RC 2	Total capital investments	55,9	83,5	1,1%	1,2%
TOTAL		5 088,2	7 062,4	100%	100%

Financing by all items of expenditures except stipends increased in nominal terms in 2006 against 2004. However this growth was uneven which changed the structure of expenditures by items. Staff related expenditures increased by 8% compared to 2004 due to increased expenditures on salary (from 18.1% in 2004 to 26.6% in 2006) while expenditures on procurement and services reduced by more than 8%. Reduction of expenditures in this category was caused by reduction in expenditures on procurement for medicines and bandages. Table 16 demonstrates that this situation was caused by reduced share of this item in hospitals (from 37% to 23%).

Increased share of funds allocated to food for patients (from 3.7% to 6%) was observed in 2006. This was supposed to result in slight quality improvement of delivered health services. No major changes occurred with regard to other items of expenditures. This can be considered as positive

result pertaining to some indicators. In particular, no growth in utilities costs is the result of ongoing reforms on restructuring of health facilities aimed at reduction of excessive expenses on maintenance of redundant buildings. However, small share of expenditures on capital investments at the level of 1.2% still generates certain concern. Absence of funding from internal sources indicates that health system is still highly dependant on donor funds used for implementation of modernization and restoring repair of buildings and equipment.

Table 16: Distribution of THS by items of expenditures broken down by hospitals and providers of outpatient care, 2004 and 2006 (in %)

Code	Item of expenditure	2004		2006	
		Hospitals	Outpatient care	Hospitals	Outpatient care
RC 1	Recurrent expenditures	97,8%	99,3%	98,1%	99,1%
RC 1.1	Staff related expenditures	36,4%	48,1%	40,8%	79,3%
RC 1.1.1	Salary	29,1%	38,0%	34,4%	69,7%
RC 1.2	Procurement and services	61,4%	51,2%	57,3%	19,8%
RC 1.2.1	Procurement of consumables	51,0%	43,2%	43,1%	10,0%
RC 1.2.1.1	Expenditures on procurement of medicines and bandages	37,4%	39,2%	22,9%	5,9%
RC 1.2.1.2	Expenditures on procurement of equipment, inventory and consumables	3,0%	3,9%	3,9%	3,9%
RC 1.2.1.3	Food expenditures	10,6%	0,0%	16,2%	0,2%
RC 1.2.2	Services	8,1%	5,4%	9,1%	7,1%
RC 1.2.3	Other procurements and services	2,3%	2,5%	5,1%	2,7%
RC 2	Total capital investments	2,2%	0,7%	1,9%	0,9%
TOTAL		100,0%	100,0%	100,0%	100,0%

In the future, preparation of NHA reports will allow to trace further trends of expenditures structure. This in turn will help to do more complete analysis of expenditures in the health system including breakdown by types of health care delivery.

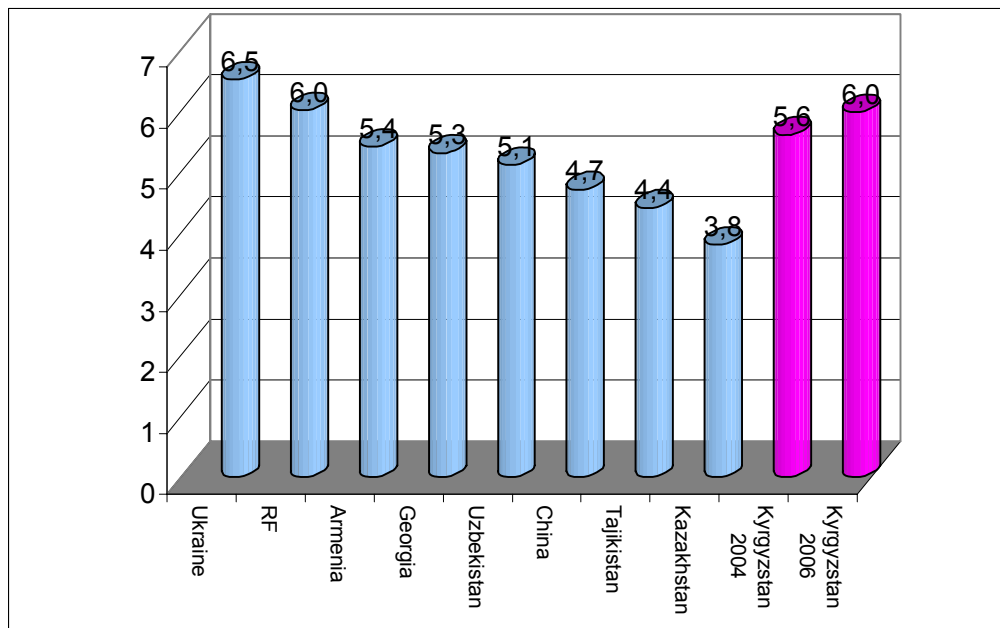
5 INTERNATIONAL COMPARISON

Countries bordering with Kyrgyzstan (Kazakhstan, Uzbekistan, Tajikistan and China) as well as other CIS countries that developed own NHA (Armenia, Georgia, Russian Federation and Ukraine) were selected for comparison of results of the National Health Accounts of the Kyrgyz Republic.

Table 17: International comparison by main NHA indicators (2004)

	Armenia	Ukraine	Georgia	RF	China	Kazakhstan	Tajikistan	Uzbekistan	Kyrgyzstan 2004	Kyrgyzstan 2006
Total health spending as % of GDP	5,4	6,5	5,3	6,0	4,7	3,8	4,4	5,1	5,6	6,0
Public expenditures on health as % of total health spending	26,2	56,7	27,4	61,3	38,0	59,8	21,6	46,6	40,9	38,2
Private expenditures on health as % of total health spending	73,8	43,3	72,6	38,7	62,0	40,2	78,4	53,4	59,1	58,1
Public expenditures on health as % to total state budget expenditures	6,8	9,4	7,7	9,8	10,1	10,2	4,6	7,8	8,3	8,8

International practice suggests that majority of developing countries with low income level provides funding of health sector at the level of 3% – 4.5% of GDP. Kyrgyzstan allocates 5.6% – 6% of GDP regardless of the fact that it is attributed to this category of countries. This level of health spending is the highest compared to health spending of countries adjacent to Kyrgyzstan and slightly lower than in Ukraine (6.5% of GDP) and Russian Federation (6% of GDP).

Figure 13. Total health spending as percent of GDP in selected countries (2004)

However, despite the fact that this figure in China and Kazakhstan is significantly lower than in Kyrgyzstan it is important to say that government in these countries spend more of own resources. For example, in Kazakhstan share of public spending on health is 10.2% of total state budget expenditures and in China – 10.1%, while in the Kyrgyz Republic similar figure was 8.3% in 2004 and increased by 0.5% by 2006.

Conclusion of the above-mentioned implies that private out-of-pocket payments represent more than half (59.1%) of all resources allocated to health in the Kyrgyz Republic. Only Tajikistan of all countries neighboring with Kyrgyzstan shows higher level of direct payments made by people for health care (78.4%). Among other selected countries only Armenia and Georgia show higher level of private health expenditures than in Kyrgyzstan (73.8% and 72.6% accordingly).

These trends indicate that richer countries rely more on such sources as taxes and social insurance to finance health while countries with lower income have to shift burden of health expenditures to people.

CONCLUSION AND RECOMMENDATIONS

National Health Accounts of the Kyrgyz Republic for 2006 are developed to provide detailed information for analysis of financial resources allocated to health sector. Previous NHA report for 2004 made it possible to do comparative analysis of financial flows within health system in 2004 and 2006 and include it into current report. It is planned to expand comparative analysis in the future enabling more full-fledged assessment of development dynamic of health financing system.

Aspects of health sector financing

Analysis of NHA results shows a whole set of positive trends in health sector financing system:

- General increase in health expenditures including increase in public expenditures are observed in Kyrgyzstan.
- It is necessary to mention that the share of public financing of health sector relative to overall execution of state budget corresponds to those parameters laid in SWAp mechanism.
- Downward trend of private expenditures on health services is outlined.
- Development of primary care oriented effective system of health care delivery is in process.

As for problems existing in health sector financing system the most significant ones are as follows:

- Despite the observed reduction in the share of household expenditures on health services the overall level of private health expenditures still remains high. As a result, population of the Kyrgyz Republic is not fully protected from financial risk of need to seek health care.
- Expenditures of people on drugs at outpatient level significantly exceed public expenditures.
- Level of capital investments into health sector is insufficient.

Methodological aspects of NHA development

Formation of NHA in Kyrgyzstan flagged positive and successful moments in the process of data institutionalization and collection. In particular, collection and generalization of data for current report were performed by specialists from MHIF which is recognized as institutional home for NHA in Kyrgyzstan. However, it is essential to note that there are problems hindering from conduct of more full-fledged analysis of the status of health sector financing system. Majority of these problems was already identified in the process of preparation of previous NHA report. They mainly lie in lack of data on certain positions such as:

- Absence of data on private providers of health services. Administrative data and other regular reports provide great deal of information necessary for compilation of health accounts but usually insignificant information about non-governmental health services.
- Incomplete information on external financing. At present there is no single and reliable source of data on external financing of health sector. Information reflected in this reports relates only to those resources which are provided by donor organizations in the context of SWAp. However, substantial share of funds allocated as parallel financing is still not covered by NHA.

- Insufficiency of reporting data on providers by functions. Point of this problem is that existing reporting makes it impossible to break down general hospitals by functional activity. At present, some data related to functional breakdown of health service providers can be obtained from analysis of private cash payments incurred by patients, although this information cannot serve a full-fledged foundation for analysis.

Recommendations

- It is necessary to continue making efforts to maintain trend toward increase in the share of public expenditures of health sector.
- In order to improve financial protection of population of Kyrgyzstan it is essential to continue gradual universal reduction of formal out-of-pocket payments for hospitalization and replacement by public funding.
- It is advisable to revise practice of pricing of pharmaceutical products and ensure rational use of drugs to reduce financial burden of people.
- It is expedient to focus more attention at the level of capital investments which are necessary to retain existing infrastructure.
- It is necessary to take accurate census of donors, in particular, conduct detailed study donors to learn about their expenditures as well as channels used for allocation of funds. As a result this will reveal approximate amount of expenditures of non-governmental organizations and NGOs as financing organizations. Such census will also help to exclude donor spending not related to health, for example, administrative costs of donors often included in total expenditures.
- In order to compensate for lack of information on private providers of health services it is necessary to conduct a survey of financial indicators of private practice.
- To address the issue of lack of data on providers broken down by functions it is possible to implement specialized study which will help to analyze costs of providers and develop mechanisms on separation of these costs by functions.

ANNEX A. CLASSIFICATION SYSTEM OF EXPENDITURES IN KYRGYZSTAN

Classifiers were developed in order to reflect the whole health care structure and show flow of funds within the system. All major NHA users were involved in the development process of classifiers which help to provide required reporting. Classifiers for NHA in Kyrgyzstan are built on principals of international classification of expenditures as well as budget classification of the Kyrgyz Republic as it was mentioned earlier. Existing budget items used by the Ministry of Finance of Kyrgyz Republic and Central Treasury for state budget development and preparation of information of budget execution formed the basis for NHA classifiers. Basic structure of international classification was used for financial source and financing organizations. This section provides classifiers that were used for NHA compilation for 2006. More detailed description of classifiers can be found in the first report on National Health Accounts in Kyrgyzstan called "Review of total health spending for 2004". It is important to say that some classifiers were changed as compared to classifiers developed for 2004 NHA to make them compliant to current health sector financing system.

Financial sources

Health system in the Kyrgyz Republic is financed from the following sources: *public funds (FS 1)* including MHI funds, *private funds (FS 2)* and *external financing (FS 3)*.

Table A1. Classification scheme for financial sources (FS)

FS 1 Public funds
FS 1.1 State budget
FS 1.1.1 Republican budget
FS 1.1.2 Local budgets
FS 1.2 Social Fund
FS 2 Private funds
FS 2.1 Contributions from employers
FS 2.2. Household funds
FS 2.2.1 Co-payment
FS 2.2.2 Special means
FS 2.2.3 Out-of-pocket payments
FS 2.2.4 Other
FS 2.3 Non-for-profit institutions servicing individuals
FS 3 External assistance
FS 3.1 SWAp
FS 3.2 Parallel financing

Classifier on external assistance was divided into 2 sub-categories for 2006 NHA: (1) *FS 3.1 SWAp* and (2) *FS 3.2 Parallel financing*, while in 2004 NHA such division was not made. This change was caused by the fact that some donor funds allocated to support national health strategy are now provided in the context of Sector-Wide Approach (SWAp) starting from 2006. SWAp differs from traditional sector based approach by reliance on strong government ownership in development and coordination of donor assistance. At that, donor organizations intend to use government structures and procedures to a great extent including orders/mechanisms of planning, budget procurement, disbursements, accounting, audit, reporting, monitoring and evaluation. At the same time the government takes active part in coordination of donor contributions into health strategy. In other words, donor funds are integrated into the state budget and then spent on health sector financing. Nevertheless it is important to mention that some donor organizations will continue to allocate some funds directly to support different programs implemented in health sector. It is planned to show these funds as parallel financing.

Financing organizations

Financing organizations in the Kyrgyz NHA system are divided into two main groups: *public sector (HF.A)* and *non-governmental sector (HF.B)*. Main financing organizations of the Kyrgyz health

system are *MOH KR* (HF1.1.1.1) and *MHIF under MOH KR* (HF 1.2) which are part of public sector.

Table A2. Classification scheme for financing organizations/Agents (HF)

HF.A STATE GOVERNANCE SECTOR	
HF1.1	State run public authorities except social welfare funds
HF 1.1.1	Central governance bodies
HF 1.1.1.1	Ministry of Health
HF 1.1.1.2	Ministry of Defense
HF 1.1.1.3	Ministry of Justice (GUIN)
HF 1.1.1.4	Ministry of Education
HF 1.1.1.5	Ministry of Transport and Communications (Kyrgyz Railroad Administration)
HF 1.1.1.6	Ministry of Interior
HF 1.1.1.7	Presidential Administration (TCA)
HF 1.1.1.8	Boarder service
HF 1.1.1.9	NSS
HF 1.2	Social welfare funds
HF 1.2.1	MHIF under MOH KR
HF.B NON-GOVERNMENTAL SECTOR	
HF 2.3	Private household payments
HF. C REST OF THE WORLD	
HF 3.1	Donor organizations

Providers of health services

Providers of health services in the health system of the Kyrgyz Republic both public and private were divided into main categories and sub-categories and classified by type of delivered care and goods in accordance with ICHA and budget classifier of the Kyrgyz Republic.

Table A3. Classification scheme for health providers (HP)

HP 1 Hospitals	HP 1.1 General hospitals
	HP 1.1.1 Children's hospitals
	HP 1.1.2 Other general hospitals (public)
	HP 1.1.3 Other general hospitals (private)
	HP 1.2 Specialized hospitals (dispensaries, centers)
	HP 1.2.1 Psycho-neurological hospitals (dispensaries)
	HP 1.2.2 Narcological hospitals
	HP 1.3 Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals
	HP 1.3.1 Oncological hospitals
	HP 1.3.2 TB hospitals (dispensaries)
	HP 1.3.3 Dermatology-venereal hospitals (dispensaries)
	HP 1.3.4 Infectious diseases hospitals
	HP 1.3.5 Other specialized hospitals
	HP.1.3.6 Maternity hospitals
	HP.1.3.6.1 Public maternity hospitals
HP.1.3.6.2 Private maternity hospitals	
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers
	HP 2.1 Medical rehabilitation hospitals

<p>HP.3 Outpatient care providers</p>	<p>Polyclinics and services of physicians, dentists and nurses</p> <p>HP 3.1 FMC and FGP services HP 3.1.1 FMC HP 3.1.2 FGP HP 3.1.3 CGP</p> <p>HP 3.2 Specialized polyclinics and narrow specialists HP 3.2.1 Specialized polyclinics and dispensaries HP 3.2.2 Diagnostic centers (private) HP 3.2.3 Gynecology and urology centers (private)</p> <p>HP 3.3 General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics</p> <p> HP 3.3.1 Public dental polyclinics HP 3.3.2 Private dental polyclinics</p> <p>HP 3.4 Other polyclinics and services of nurses not included in other sub-groups HP 3.4.1 Other private outpatient services</p> <p>HP 3.5 Acute/emergency care services HP 3.5.1 Acute and emergency care stations HP 3.5.2 Emergency care department in general hospitals and FMC</p>
<p>HP 4 Retail and other providers of medical goods</p>	<p>Retail and other providers of medical goods</p> <p>HP 4.1 Pharmacies</p>
<p>HP 5 Administration of general management of health care and health insurance</p>	<p>Sanitary-preventive services and facilities</p> <p>HP 5.1 Blood transfusion stations HP 5.2 Sanitary-epidemiological and anti-plague stations HP 5.2.1 Sanitary-epidemiological and anti-plague stations HP 5.4 Sanatoriums for TB patients HP 5.5 Sanatoriums for children and adolescents HP 5.6 Children's homes and places for mother and child HP 5.7 Anti-epidemic activities HP 5.8 AIDS Control Centers HP 5.9 Health centers and health education activities</p>
<p>HP 6 Administration of general management of health care and health insurance</p>	<p>Not categorized health related activities and services</p> <p>HP 6.1 Central Office of the Ministry of Health HP 6.3 Centralized accounting offices HP 6.3.1 Centralized accounting offices (MOH) HP 6.3.3 Other health expenditures HP 6.4 Administrative costs of MHIF HP 6.6 Other not categorized services HP 6.6.1 Other not categorized services (MOH)</p>

HP 7 Other producers of health services	HP 6.6.2 Other not categorized services (MHIF) HP 6.7 Departmental enterprises and organizations
HP 8 Institutions delivering health related services	HP 7.1 Private households as providers of care Applied studies and experimental developments in the area of health and medical service
HP 9 External funding	HP 8.1 Research institutes (centers) of health care HP 8.2 Educational and training institutions External funding

Development of NHA for 2006 introduced the following changes to this classifier:

- 1) Clinics of research institutes and scientific centers were excluded from section HP 1.2 "Specialized hospitals (dispensaries, centers)" to bring it into compliance with ICHA and included into section HP 8.1 "Research institutes (centers) of health care".
- 2) Moreover, all specialized hospitals (dispensaries) except psycho-neurological and narcological hospitals were excluded from section HP 1.2 "Specialized hospitals (dispensaries, centers)" and included into individual section (HP 1.3) to ensure harmonization with ICHA. Maternity hospitals were included into this section for the same purpose.
- 3) Ministry of Health adopted the order (MOH Order №194 as of April 20, 2006) to establish Centers for General Practice – primary care health organizations with integration of PHC services with inpatient care – with a purpose of increasing efficiency of use of material-technical resources and staff capacity in districts with population number of 20-25 thousand people. In this connection, CGP line was added to section "FMC and FGP services" (HP 3.1).

Functions

This classification shows functional breakdown by type of medical goods and services delivered by providers in the Kyrgyz health system with consideration of functions directly related to current health sector activity and financed both from public resources and OOPs.

Table A4. Classification scheme for distribution go health services by function (HC)

HC 1 Curative care services <ul style="list-style-type: none"> HC 1.1 Inpatient curative care <ul style="list-style-type: none"> HC 1.1.1 Surgery HC 1.1.2 Cardiosurgery HC 1.1.3 Internal medicine HC 1.1.4 Obstetrics/Gynecology HC 1.1.5 Oncology HC 1.1.6 TB HC 1.1.7 Infections HC 1.1.8 Mental health HC 1.1.9 Other HC 1.2 Day stay curative care delivery HC 1.3 Outpatient curative care <ul style="list-style-type: none"> HC 1.3.1 Main medical and diagnostic services <ul style="list-style-type: none"> HC 1.3.1.1 Emergency care services HC 1.3.2 Outpatient dental care
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HC 1.3.3 All other specialized health services HC 5 Medical items prescribed to outpatient patients HC 5.1 Drugs and other medicines HC 5.1.1 Prescribed drugs HC 6 Prevention and public health services HC 6.1 Mother and child health; Family planning and consultations HC 6.2 Health services in school HC 6.3 Prevention of communicable diseases HC 6.9 All other services of public health HC 7 Administration of health care and health insurance HC 7.1 Administration of general management of health care HC.R. 1-5 Health related functions HC.R. 2 Education and training of health specialists HC.R. 3 Scientific research and development in the area of health care <i>HC.nsk HC Not categorized expenditures</i>
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Items of expenditures

This classification scheme show use of financial resources by items of expenditures which correspond to budget classifier used in the Kyrgyz Republic. These items of expenditures are divided in two main categories – recurrent expenditures and capital investments which, in turn, are further disaggregated and demonstrate more complete picture of expenditures of health service providers.

Table A5. Economic classifier of health expenditures (RC)

RC 1 Recurrent expenditures RC 1.1 Staff related expenditures RC 1.1.1 Salary RC 1.1.2 Contributions to Social Fund RC 1.1.3 Travel allowance RC 1.2 Procurements and services RC 1.2.1 Procurement of consumables RC 1.2.1.1 Expenditures on procurement of medicines and bandages RC 1.2.1.2 Expenditures on procurement of equipment, inventory and consumables RC 1.2.1.3 Expenditures on food RC 1.2.2 Services RC 1.2.2.1 Payment for water, electricity, heating and telephone RC 1.2.2.2 Expenses on rent and maintenance of own vehicles RC 1.2.3 Other procurements and services RC 1.5 Subsidies to providers RC 1.6 Stipends RC 2 Total capital investments RC 2.2 Procurement of main equipment and durables RC 2.4 Capital repair

ANNEX B. METHODOLOGICAL ISSUES ON ESTIMATION OF PRIVATE EXPENDITURES IN THE KYRGYZ REPUBLIC

Sources of data

Main source of data used for estimation of private out-of-pocket expenditures in the Kyrgyz Republic are findings from three nationwide household surveys implemented by National Statistical Committee (NSC) in March 2001, 2004 and 2007. As a result, private out-of-pocket payments were estimated for the years 2000, 2003 and 2006 accordingly.

Household surveys are based on nationally representative randomized sample stratified by province and by place of residence with urban – rural breakdown. The survey is not self-weighting while relative weight of sample was used in the analysis for sample adjustment of certain under-populated districts.

Analysis provided in current document uses individual level data (i.e., not household level). Sample size of the three surveys was 12 901, 18 690 and 21 257 people in 2001, 2004 and 2007 accordingly.

Aggregate expenditures for each household

Health Module in household survey asks detailed questions about use of health care service and types of incurred expenditures both at outpatient and inpatient care levels. Table 2 demonstrates list of questions used for calculation of private out-of-pocket expenditures as well as their code in the questionnaire. Expenditures on each of these categories are added up with some adjustments as described below in order to calculate total expenditures for each household.

In both B and C categories the respondents are first asked to recall whether they sought care in outpatient setting or hospitalization and type and level of facility where a visit or hospitalization took place. Then the questionnaire asks detailed questions about expenditures. Questions are asked about direct payments to physician, for drugs, for medical tools and for food. Moreover, respondents are asked to calculate value of payments made to physicians as gifts in-kind, etc., as well as value of products and medicines received from family members and friends.

- *Outpatient level expenditures.* Questions about outpatient visits and related expenditures are asked in section B of the questionnaire. Questions regarding utilization and expenditures are asked for the recent 30-day period.
- *Inpatient level expenditures.* Questions about hospitalization and related expenditures are asked in section C of the questionnaire. Question regarding utilization and expenditures cover recent 12-month period.

Table 2. Items of expenditures included in calculations

Question code	Type of expenditures	Coding in analysis
SECTION B. OUTPATIENT CARE		
b2	Private physician/Public physician/Nurse/Feldsher/Midwife/Pharmacist/Dentist/Healer/Other	Outpatient care
b12	Payment to health personnel for consultation	Outpatient care
b14	Gifts to physician for consultation	Outpatient care
b17	Additional payment to other personnel	Outpatient care
b18	Gifts to other personnel	Outpatient care
b22	Payment for prescribed drugs, including subsidized drugs	Drugs
b22b	Payment for subsidized drugs	Drugs
b25	Payment for non-prescribed drugs	Drugs
SECTION C. INPATIENT CARE		
c3	Territorial hospital/City hospital/Maternity hospital/Oblast hospital/TB dispensary/TB hospital/Republican hospital/Research Institutes/National Centers/Other departmental hospitals	Inpatient care
c13a	Formal co-payment	Inpatient care
c14	Food	Inpatient care
c15	Medicines	Inpatient care
C16	Other medical tools	Inpatient care
c19	Payment for laboratory tests	Inpatient care
c21_1; c21_2	Physician (in cash; in kind)	Inpatient care
c23_1; c23_2	Surgeon (in cash; in kind)	Inpatient care
c25_1; c25_2	Pediatrician (in cash; in kind)	Inpatient care
c27_1; c27_2	Gynecologist/obstetrician (in cash; in kind)	Inpatient care
c29_1; c29_2	Anesthesiologist (in cash; in kind)	Inpatient care
c31_1; c31_2	Auxiliary personnel (in cash; in kind)	Inpatient care
c33_1; c33_2	Other personnel	Inpatient care
c34	Payment for individual/comfortable ward	Inpatient care

Adjustment of 30-day inpatient expenditures for annual level

Questions asked in part B are about outpatient care delivered during recent 30-day period. Period of 30 days after outpatient visit reduced bias in recollection but requires adjustment to annual base taking into account seasonal nature of health care utilization. Through application of monthly version of KIHBS it was determined that February is the month with highest utilization rate as compared to other months of the year. Hence, it is required to use a multiplier ($12 * 0.93$) for annual estimation.

Policy Research Paper #28 "Trends in public and private expenditures on health in the Kyrgyz Republic, 2000 – 2003" provides more detailed description of methodological aspects of estimation of upper threshold and lower threshold expenditures and rationale for application of both types of estimation.

**ANNEX C. TABLES OF NATIONAL HEALTH ACCOUNTS,
KYRGYZ REPUBLIC**

Table 1: National Health expenditures by type of financing sources and financing organizations/agencies, 2006

(thous. soms)

Financial sources Financial agents		FS 1 Public funds			FS 2 Private funds						FS 3 External assistance		TOTAL
		FS 1.1 State budget			FS 2.1. Contributions from employers	FS 2.2 Household funds					FS 3.1 SWAp	FS 3.2 Parallel financing	
		FS 1.1.1. Republican budget	FS 1.1.2. Local budgets	FS 1.2 Social Fund		FS 2.2.1 Co-payment	FS 2.2.2 Special means	FS 2.2.3 Out-of-pocket payments	FS 2.2.4 Other	FS 2.3. Non-for-profit institutions servicing individuals			
HF.A	STATE GOVERNANCE SECTOR	2 109 106	311 936	466 879			233 164				252 583		3 373 668
HF 1.1	State public authorities except social security funds	889 285					163 395				18 012		1 070 692
HF 1.1.1	Central governance authorities	889 285					163 395				18 012		1 070 692
HF 1.1.1.1	Ministry of Health	756 109					133 324				18 012		907 445
HF 1.1.1.2	Ministry of Defense	15 892					10 946						26 838
HF 1.1.1.3	Ministry of Justice (GUIN)	34 230					1 241						35 470
HF 1.1.1.4	Ministry of Education												
HF 1.1.1.5	Ministry of Transport and Communications (Kyrgyz Railroad Administration)												
HF 1.1.1.6	Ministry of Interior	16 176					1 546						17 721
HF 1.1.1.7	Presidential Administration (TCA)	60 587					16 339						76 926
HF 1.1.1.8	Boarder service	2 166											2 166
HF 1.1.1.9	NSS	4 126											4 126
HF 1.2.	Social security funds	1 219 821	311 936	466 879			69 769				234 571		2 302 976
HF 1.2.1	MHIF under MOH KR	1 219 821	311 936	466 879			69 769				234 571		2 302 976
HF 2.3.	Private household payments						185 962		3 502 777				3 688 739
HF 2.3.1	Out-of-pocket payments						185 962		3 502 777				3 688 739
HF 3	REST OF THE WORLD												
HF 3.1	Donor organizations												
TOTAL		2 109 106	311 936	466 879			185 962	233 164	3 502 777		252 583		7 062 407

Table 2: National Health expenditures by type of financing organizations/agencies and health providers, 2006

(thous. soms)

Providers		Financial agents		HF.1	HF 1.1	HF 1.1.1	HF 1.1.1.1	HF 1.1.1.2
		STATE GOVERNANCE SECTOR	State public authorities except social security funds	Central governance authorities	Ministry of Health	Ministry of Defense		
HP 1 Hospitals			1 683 479	375 428	375 428	212 180	26 838	
<i>HP 1.1</i>	General hospitals		1 334 689	163 247	163 247		26 838	
HP 1.1.1	Children's hospitals		100 220					
HP 1.1.2	Other general hospitals (public)		1 234 469	163 247	163 247		26 838	
HP 1.1.3	Other general hospitals (private)							
<i>HP 1.2</i>	Specialized hospitals (dispensaries, centers)		85 459	70 504	70 504	70 504		
HP 1.2.1	Psycho-neurological hospitals (dispensaries)		70 504	70 504	70 504	70 504		
HP 1.2.2	Narcological hospitals		14 955					
<i>HP 1.3</i>	Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals		263 330	141 676	141 676	141 676		
HP 1.3.1	Oncological hospitals		29 254	26 920	26 920	26 920		
HP 1.3.2	TB hospitals (dispensaries)		141 720	114 756	114 756	114 756		
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)		9 337					
HP 1.3.4	Infectious diseases hospitals		28 116					
HP 1.3.5	Other specialized hospitals		7 500					
HP 1.3.6	Maternity hospitals		47 403					
HP 1.3.6.1	Public maternity hospitals		47 403					
HP 1.3.6.2	Private maternity hospitals							
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers		15 374	14 422	14 422	14 422		
HP 2.1	Medical rehabilitation hospitals		15 374	14 422	14 422	14 422		
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses		843 694	759	759	759		
<i>HP 3.1</i>	FMC and FGP services		748 484	759	759	759		
HP 3.1.1	FMC		716 990					
HP 3.1.2	FGP		20 013					
HP 3.1.3	GPC		11 482	759	759	759		
<i>HP 3.2</i>	Specialized polyclinics and narrow specialists		5 251					
HP 3.2.1	Specialized polyclinics and dispensaries		5 251					
HP 3.2.2	Diagnostic centers (private)							
HP 3.2.3	Gynecology and urology centers (private)							
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics		57 592					
HP 3.3.1	Public dental polyclinics		57 592					
HP 3.3.2	Private dental polyclinics							

Table 2: continue 1

Financial agents		HF 1.1.1.3	HF 1.1.1.4	HF 1.1.1.5	HF 1.1.1.6	HF 1.1.1.7
		Ministry of Justice (GUIN)	Ministry of Education	Ministry of Transport and Communications	Ministry of Interior	Presidential Administration (TCA)
Providers						
HP 1 Hospitals		35 470			17 721	76 926
HP 1.1	General hospitals	35 470			17 721	76 926
HP 1.1.1	Children's hospitals					
HP 1.1.2	Other general hospitals (public)	35 470			17 721	76 926
HP 1.1.3	Other general hospitals (private)					
HP 1.2	Specialized hospitals (dispensaries, centers)					
HP 1.2.1	Psycho-neurological hospitals (dispensaries)					
HP 1.2.2	Narcological hospitals					
HP 1.3	Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals					
HP 1.3.1	Oncological hospitals					
HP 1.3.2	TB hospitals (dispensaries)					
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)					
HP 1.3.4	Infectious diseases hospitals					
HP 1.3.5	Other specialized hospitals					
HP 1.3.6	Maternity hospitals					
HP 1.3.6.1	Public maternity hospitals					
HP 1.3.6.2	Private maternity hospitals					
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers					
HP 2.1	Medical rehabilitation hospitals					
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses					
HP 3.1	FMC and FGP services					
HP 3.1.1	FMC					
HP 3.1.2	FGP					
HP 3.1.3	GPC					
HP 3.2	Specialized polyclinics and narrow specialists					
HP 3.2.1	Specialized polyclinics and dispensaries					
HP 3.2.2	Diagnostic centers (private)					
HP 3.2.3	Gynecology and urology centers (private)					
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics					
HP 3.3.1	Public dental polyclinics					
HP 3.3.2	Private dental polyclinics					

Table 2: continue 2

Providers		Financial agents		HF 1.1.1.8	HF 1.1.1.9	HF 1.2.	HF 1.2.1	HF 2
		Boarder service	NSS	Social security funds	MHIF under MOH KR	NON-GOVERNMENTAL SECTOR		
HP 1 Hospitals		2 166	4 126	1 308 051	1 308 051	709 475		
<i>HP 1.1</i>	<i>General hospitals</i>	2 166	4 126	1 171 442	1 171 442	699 424		
HP 1.1.1	Children's hospitals			100 220	100 220	14 185		
HP 1.1.2	Other general hospitals (public)	2 166	4 126	1 071 222	1 071 222	665 885		
HP 1.1.3	Other general hospitals (private)					19 354		
<i>HP 1.2</i>	<i>Specialized hospitals (dispensaries, centers)</i>			14 955	14 955	2 117		
HP 1.2.1	Psycho-neurological hospitals (dispensaries)							
HP 1.2.2	Narcological hospitals			14 955	14 955	2 117		
<i>HP 1.3</i>	<i>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</i>			121 654	121 654	7 933		
HP 1.3.1	Oncological hospitals			2 334	2 334			
HP 1.3.2	TB hospitals (dispensaries)			26 963	26 963			
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)			9 337	9 337	1 904		
HP 1.3.4	Infectious diseases hospitals			28 116	28 116	3 530		
HP 1.3.5	Other specialized hospitals			7 500	7 500	279		
HP 1.3.6	Maternity hospitals			47 403	47 403	2 220		
HP 1.3.6.1	Public maternity hospitals			47 403	47 403	2 220		
HP 1.3.6.2	Private maternity hospitals							
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers			953	953			
HP 2.1	Medical rehabilitation hospitals			953	953			
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses			842 936	842 936	358 265		
<i>HP 3.1</i>	<i>FMC and FGP services</i>			747 725	747 725	138 262		
HP 3.1.1	FMC			716 990	716 990	106 954		
HP 3.1.2	FGP			20 013	20 013	29 902		
HP 3.1.3	GPC			10 723	10 723	1 406		
<i>HP 3.2</i>	<i>Specialized polyclinics and narrow specialists</i>			5 251	5 251	86 660		
HP 3.2.1	Specialized polyclinics and dispensaries			5 251	5 251			
HP 3.2.2	Diagnostic centers (private)					86 660		
HP 3.2.3	Gynecology and urology centers (private)							
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics			57 592	57 592	130 765		
HP 3.3.1	Public dental polyclinics			57 592	57 592	130 765		
HP 3.3.2	Private dental polyclinics							

Table 2: continue 3

Providers		Financial agents	HF 2.3.	HF 2.3.1	HF 3	HF 3.1	TOTAL
			Private household payments	Out-of-pocket payments	REST OF THE WORLD	Donor organizations	
HP 1 Hospitals			709 475	709 475			2 392 953
<i>HP 1.1</i>	<i>General hospitals</i>		699 424	699 424			2 034 113
HP 1.1.1	Children's hospitals		14 185	14 185			114 405
HP 1.1.2	Other general hospitals (public)		665 885	665 885			1 900 354
HP 1.1.3	Other general hospitals (private)		19 354	19 354			19 354
<i>HP 1.2</i>	<i>Specialized hospitals (dispensaries, centers)</i>		2 117	2 117			87 577
HP 1.2.1	Psycho-neurological hospitals (dispensaries)						70 504
HP 1.2.2	Narcological hospitals		2 117	2 117			17 073
<i>HP 1.3</i>	<i>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</i>		7 933	7 933			271 263
HP 1.3.1	Oncological hospitals						29 254
HP 1.3.2	TB hospitals (dispensaries)						141 720
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)		1 904	1 904			11 241
HP 1.3.4	Infectious diseases hospitals		3 530	3 530			31 646
HP 1.3.5	Other specialized hospitals		279	279			7 779
HP 1.3.6	Maternity hospitals		2 220	2 220			49 623
HP 1.3.6.1	Public maternity hospitals		2 220	2 220			49 623
HP 1.3.6.2	Private maternity hospitals						
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers						15 374
HP 2.1	Medical rehabilitation hospitals						15 374
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses		358 265	358 265			1 201 959
<i>HP 3.1</i>	<i>FMC and FGP services</i>		138 262	138 262			886 747
HP 3.1.1	FMC		106 954	106 954			823 944
HP 3.1.2	FGP		29 902	29 902			49 915
HP 3.1.3	GPC		1 406	1 406			12 888
<i>HP 3.2</i>	<i>Specialized polyclinics and narrow specialists</i>		86 660	86 660			91 911
HP 3.2.1	Specialized polyclinics and dispensaries						5 251
HP 3.2.2	Diagnostic centers (private)		86 660	86 660			86 660
HP 3.2.3	Gynecology and urology centers (private)						
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics		130 765	130 765			188 357
HP 3.3.1	Public dental polyclinics		130 765	130 765			188 357
HP 3.3.2	Private dental polyclinics						

Table 2: continue 4

Financial agents Providers		HF.1	HF 1.1	HF 1.1.1	HF 1.1.1.1	HF 1.1.1.2
		STATE GOVERNANCE SECTOR	State public authorities except social security funds	Central governance authorities	Ministry of Health	Ministry of Defense
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups					
HP 3.4.1	Other private outpatient services					
HP 3.5	Acute/emergency care services	32 367				
HP 3.5.1	Acute and emergency care stations	32 365				
HP 3.5.2	Emergency care department in general hospitals and FMC	3				
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods	66 395				
HP 4.1	Pharmacies	66 395				
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities	212 844	194 547	194 547	194 547	
HP 5.1	Blood transfusion stations	23 632	23 632	23 632	23 632	
HP 5.2	Sanitary-epidemiological and anti-plague stations	142 428	131 718	131 718	131 718	
HP 5.2.1	Sanitary-epidemiological and anti-plague stations	142 428	131 718	131 718	131 718	
HP 5.4	Sanatoriums for TB patients					
HP 5.5	Sanatoriums for children and adolescents	15 354	15 354	15 354	15 354	
HP 5.6	Children's homes and places for mother and child	11 661	5 662	5 662	5 662	
HP 5.7	Anti-epidemic activities	425	425	425	425	
HP 5.8	AIDS Control Centers	14 889	13 982	13 982	13 982	
HP 5.9	Health centers and health education activities	4 455	3 775	3 775	3 775	
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services	381 727	315 382	315 382	315 382	
HP 6.1	Central Office of the Ministry of Health	6 507	6 507	6 507	6 507	
HP 6.3	Centralized accounting offices	28 998	6 045	6 045	6 045	
HP 6.3.1	Centralized accounting offices (MOH)	370	370	370	370	
HP 6.3.3	Other health expenditures	28 628	5 675	5 675	5 675	
HP 6.4	Administrative costs of MHIF	39 940				
HP 6.6	Other not categorized services	298 544	295 549	295 549	295 549	
HP 6.6.1	Other not categorized services (MOH)	295 577	295 549	295 549	295 549	
HP 6.6.2	Other not categorized services (MHIF)	2 967				
HP 6.7	Departmental enterprises and organizations	7 739	7 282	7 282	7 282	

Table 2: continue 5

Financial agents		HF 1.1.1.3	HF 1.1.1.4	HF 1.1.1.5	HF 1.1.1.6	HF 1.1.1.7
		Ministry of Justice (GUIN)	Ministry of Education	Ministry of Transport and Communications	Ministry of Interior	Presidential Administration (TCA)
Providers						
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups					
HP 3.4.1	Other private outpatient services					
HP 3.5	Acute/emergency care services					
HP 3.5.1	Acute and emergency care stations					
HP 3.5.2	Emergency care department in general hospitals and FMC					
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods					
HP 4.1	Pharmacies					
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities					
HP 5.1	Blood transfusion stations					
HP 5.2	Sanitary-epidemiological and anti-plague stations					
HP 5.2.1	Sanitary-epidemiological and anti-plague stations					
HP 5.4	Sanatoriums for TB patients					
HP 5.5	Sanatoriums for children and adolescents					
HP 5.6	Children's homes and places for mother and child					
HP 5.7	Anti-epidemic activities					
HP 5.8	AIDS Control Centers					
HP 5.9	Health centers and health education activities					
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services					
HP 6.1	Central Office of the Ministry of Health					
HP 6.3	Centralized accounting offices					
HP 6.3.1	Centralized accounting offices (MOH)					
HP 6.3.3	Other health expenditures					
HP 6.4	Administrative costs of MHIF					
HP 6.6	Other not categorized services					
HP 6.6.1	Other not categorized services (MOH)					
HP 6.6.2	Other not categorized services (MHIF)					
HP 6.7	Departmental enterprises and organizations					

Table 2: continue 6

Providers		Financial agents		HF 1.1.1.8	HF 1.1.1.9	HF 1.2.	HF 1.2.1	HF 2
		Boarder service	NSS	Social security funds	MHIF under MOH KR	NON-GOVERNMENTAL SECTOR		
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups							2 577
HP 3.4.1	Other private outpatient services							
HP 3.5	Acute/emergency care services					32 367	32 367	
HP 3.5.1	Acute and emergency care stations					32 365	32 365	
HP 3.5.2	Emergency care department in general hospitals and FMC					3	3	
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods					66 395	66 395	2 621 000
HP 4.1	Pharmacies					66 395	66 395	2 621 000
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities					18 297	18 297	
HP 5.1	Blood transfusion stations							
HP 5.2	Sanitary-epidemiological and anti-plague stations					10 710	10 710	
HP 5.2.1	Sanitary-epidemiological and anti-plague stations					10 710	10 710	
HP 5.4	Sanatoriums for TB patients							
HP 5.5	Sanatoriums for children and adolescents							
HP 5.6	Children's homes and places for mother and child					5 999	5 999	
HP 5.7	Anti-epidemic activities							
HP 5.8	AIDS Control Centers					907	907	
HP 5.9	Health centers and health education activities					681	681	
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services					66 345	66 345	
HP 6.1	Central Office of the Ministry of Health							
HP 6.3	Centralized accounting offices					22 953	22 953	
HP 6.3.1	Centralized accounting offices (MOH)							
HP 6.3.3	Other health expenditures					22 953	22 953	
HP 6.4	Administrative costs of MHIF					39 940	39 940	
HP 6.6	Other not categorized services					2 995	2 995	
HP 6.6.1	Other not categorized services (MOH)					28	28	
HP 6.6.2	Other not categorized services (MHIF)					2 967	2 967	
HP 6.7	Departmental enterprises and organizations					456	456	

Table 2: continue 7

Financial agents Providers		HF 2.3.	HF 2.3.1	HF 3	HF 3.1	TOTAL
		Private household payments	Out-of-pocket payments	REST OF THE WORLD	Donor organizations	
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups	2 577	2 577			2 577
HP 3.4.1	Other private outpatient services		2 577			
HP 3.5	Acute/emergency care services					32 367
HP 3.5.1	Acute and emergency care stations					32 365
HP 3.5.2	Emergency care department in general hospitals and FMC					3
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods	2 621 000	2 621 000			2 687 395
HP 4.1	Pharmacies	2 621 000	2 621 000			2 687 395
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities					212 844
HP 5.1	Blood transfusion stations					23 632
HP 5.2	Sanitary-epidemiological and anti-plague stations					142 428
HP 5.2.1	Sanitary-epidemiological and anti-plague stations					142 428
HP 5.4	Sanatoriums for TB patients					
HP 5.5	Sanatoriums for children and adolescents					15 354
HP 5.6	Children's homes and places for mother and child					11 661
HP 5.7	Anti-epidemic activities					425
HP 5.8	AIDS Control Centers					14 889
HP 5.9	Health centers and health education activities					4 455
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services					381 727
HP 6.1	Central Office of the Ministry of Health					6 507
HP 6.3	Centralized accounting offices					28 998
HP 6.3.1	Centralized accounting offices (MOH)					370
HP 6.3.3	Other health expenditures					28 628
HP 6.4	Administrative costs of MHIF					39 940
HP 6.6	Other not categorized services					298 544
HP 6.6.1	Other not categorized services (MOH)					295 577
HP 6.6.2	Other not categorized services (MHIF)					2 967
HP 6.7	Departmental enterprises and organizations					7 739

Table 2: continue 8

Financial agents Providers		HF.1	HF 1.1	HF 1.1.1	HF 1.1.1.1	HF 1.1.1.2
		STATE GOVERNANCE SECTOR	State public authorities except social security funds	Central governance authorities	Ministry of Health	Ministry of Defense
HP 7 Other producers of health services						
HP 7.1	Private households as providers of care					
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service	170 154	170 154	170 154	170 154	
HP 8.1	Research institutes (centers) of health care	75 952	75 952	75 952	75 952	
HP 8.2	Educational and training institutions	94 202	94 202	94 202	94 202	
HP 9 External provision	External provision					
TOTAL		3 373 668	1 070 692	1 070 692	907 445	26 838

Table 2: continue 9

Financial agents Providers		HF 1.1.1.3	HF 1.1.1.4	HF 1.1.1.5	HF 1.1.1.6	HF 1.1.1.7
		Ministry of Justice (GUIN)	Ministry of Education	Ministry of Transport and Communications	Ministry of Interior	Presidential Administration (TCA)
HP 7 Other producers of health services						
HP 7.1	Private households as providers of care					
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service					
HP 8.1	Research institutes (centers) of health care					
HP 8.2	Educational and training institutions					
HP 9 External provision	External provision					
TOTAL		35 470			17 721	76 926

Table 2: continue 10

Providers		Financial agents		HF 1.1.1.8	HF 1.1.1.9	HF 1.2.	HF 1.2.1	HF 2
		Boarder service	NSS	Social security funds	MHIF under MOH KR	NON-GOVERNMENTAL SECTOR		
HP 7 Other producers of health services								
HP 7.1	Private households as providers of care							
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service							
HP 8.1	Research institutes (centers) of health care							
HP 8.2	Educational and training institutions							
HP 9 External provision	External provision							
TOTAL		2 166	4 126	2 302 976	2 302 976	3 688 739		

Table 2: continue 11

Providers		Financial agents		HF 2.3.	HF 2.3.1	HF 3	HF 3.1	TOTAL
		Private household payments	Out-of-pocket payments	REST OF THE WORLD	Donor organizations			
<i>HP 7 Other producers of health services</i>								
HP 7.1	Private households as providers of care							
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service							170 154
HP 8.1	Research institutes (centers) of health care							75 952
HP 8.2	Educational and training institutions							94 202
HP 9 External provision	External provision							
TOTAL		3 688 739	3 688 739					7 062 407

Table 3: National Health expenditures by type of health providers and health functions, 2006

(thous. soms)

		HC 1	HC 1.1	HC 1.1.1	HC 1.1.2	HC 1.1.3
		Curative care services	Inpatient curative care	Surgery	Cardiosurgery	Internal medicine
HP 1 Hospitals		2 427 599	2 427 599	135 330		12 643
<i>HP 1.1</i>	<i>General hospitals</i>	2 068 759	2 068 759	135 330		12 643
HP 1.1.1	Children's hospitals	114 405	114 405			
HP 1.1.2	Other general hospitals (public)	1 934 954	1 934 954	135 330		12 643
HP 1.1.3	Other general hospitals (private)	19 400	19 400			
<i>HP 1.2</i>	<i>Specialized hospitals (dispensaries, centers)</i>	87 577	87 577			
HP 1.2.1	Psycho-neurological hospitals (dispensaries)	70 504	70 504			
HP 1.2.2	Narcological hospitals	17 073	17 073			
<i>HP 1.3</i>	<i>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</i>	271 263	271 263			
HP 1.3.1	Oncological hospitals	29 254	29 254			
HP 1.3.2	TB hospitals (dispensaries)	141 720	141 720			
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	11 241	11 241			
HP 1.3.4	Infectious diseases hospitals	31 646	31 646			
HP 1.3.5	Other specialized hospitals	7 779	7 779			
HP 1.3.6	Maternity hospitals	49 623	49 623			
HP 1.3.6.1	Public maternity hospitals	49 623	49 623			
HP 1.3.6.2	Private maternity hospitals					
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers	15 374	15 374			
HP 2.1	Medical rehabilitation hospitals	15 374	15 374			
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses	1 167 314				
<i>HP 3.1</i>	<i>FMC and FGP services</i>	984 409				
HP 3.1.1	FMC	920 386				
HP 3.1.2	FGP	51 135				
HP 3.1.3	GPC	12 888				
<i>HP 3.2</i>	<i>Specialized polyclinics and narrow specialists</i>	5 251				
HP 3.2.1	Specialized polyclinics and dispensaries	5 251				
HP 3.2.2	Diagnostic centers (private)					
HP 3.2.3	Gynecology and urology centers (private)					
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics	58 626				
HP 3.3.1	Public dental polyclinics	58 626				
HP 3.3.2	Private dental polyclinics					

Table 3: continue 1

		HC 1.1.4	HC 1.1.5	HC 1.1.6	HC 1.1.7	HC 1.1.8	HC 1.1.9
		Obstetrics/Gynecology	Oncology	Tuberculosis	Infections	Mental health	Other
HP 1 Hospitals		28 856	29 254	141 720	31 646	70 504	1 977 646
HP 1.1	General hospitals	28 856					1 891 930
HP 1.1.1	Children's hospitals						114 405
HP 1.1.2	Other general hospitals (public)	28 856					1 758 125
HP 1.1.3	Other general hospitals (private)						19 400
HP 1.2	Specialized hospitals (dispensaries, centers)					70 504	17 073
HP 1.2.1	Psycho-neurological hospitals (dispensaries)					70 504	
HP 1.2.2	Narcological hospitals						17 073
HP 1.3	Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals		29 254	141 720	31 646		68 644
HP 1.3.1	Oncological hospitals		29 254				
HP 1.3.2	TB hospitals (dispensaries)			141 720			
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)						11 241
HP 1.3.4	Infectious diseases hospitals				31 646		
HP 1.3.5	Other specialized hospitals						7 779
HP 1.3.6	Maternity hospitals						49 623
HP 1.3.6.1	Public maternity hospitals						49 623
HP 1.3.6.2	Private maternity hospitals						
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers						15 374
HP 2.1	Medical rehabilitation hospitals						15 374
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses						
HP 3.1	FMC and FGP services						
HP 3.1.1	FMC						
HP 3.1.2	FGP						
HP 3.1.3	GPC						
HP 3.2	Specialized polyclinics and narrow specialists						
HP 3.2.1	Specialized polyclinics and dispensaries						
HP 3.2.2	Diagnostic centers (private)						
HP 3.2.3	Gynecology and urology centers (private)						
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics						
HP 3.3.1	Public dental polyclinics						
HP 3.3.2	Private dental polyclinics						

Table 3: continue 2

		HC 1.2	HC 1.3	HC 1.3.1	HC 1.3.1.1	HC 1.3.2	HC 1.3.3
		Day stay curative care delivery	Outpatient curative care	Main medical and diagnostic services	Emergency care services	Outpatient dental care	All other specialized health services
HP 1 Hospitals							
HP 1.1	General hospitals						
HP 1.1.1	Children's hospitals						
HP 1.1.2	Other general hospitals (public)						
HP 1.1.3	Other general hospitals (private)						
HP 1.2	Specialized hospitals (dispensaries, centers)						
HP 1.2.1	Psycho-neurological hospitals (dispensaries)						
HP 1.2.2	Narcological hospitals						
HP 1.3	Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals						
HP 1.3.1	Oncological hospitals						
HP 1.3.2	TB hospitals (dispensaries)						
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)						
HP 1.3.4	Infectious diseases hospitals						
HP 1.3.5	Other specialized hospitals						
HP 1.3.6	Maternity hospitals						
HP 1.3.6.1	Public maternity hospitals						
HP 1.3.6.2	Private maternity hospitals						
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers						
HP 2.1	Medical rehabilitation hospitals						
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses		1 167 314	967 594	32 367	190 426	9 293
HP 3.1	FMC and FGP services		984 409	848 567		131 800	4 042
HP 3.1.1	FMC		920 386	787 121		131 800	1 465
HP 3.1.2	FGP		51 135	48 558			2 577
HP 3.1.3	GPC		12 888	12 888			
HP 3.2	Specialized polyclinics and narrow specialists		5 251				5 251
HP 3.2.1	Specialized polyclinics and dispensaries		5 251				5 251
HP 3.2.2	Diagnostic centers (private)						
HP 3.2.3	Gynecology and urology centers (private)						
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics		58 626			58 626	
HP 3.3.1	Public dental polyclinics		58 626			58 626	
HP 3.3.2	Private dental polyclinics						

Table 3: continue 3

		HC 5	HC 5.1	HC 5.1.1	HC 6	HC 6.1
		Medical items prescribed to outpatient patients	Drugs and other medicines	Prescribed drugs	Prevention and public health services	Mother and child health; Family planning and consultations
HP 1 Hospitals						
HP 1.1	General hospitals					
HP 1.1.1	Children's hospitals					
HP 1.1.2	Other general hospitals (public)					
HP 1.1.3	Other general hospitals (private)					
HP 1.2	Specialized hospitals (dispensaries, centers)					
HP 1.2.1	Psycho-neurological hospitals (dispensaries)					
HP 1.2.2	Narcological hospitals					
HP 1.3	Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals					
HP 1.3.1	Oncological hospitals					
HP 1.3.2	TB hospitals (dispensaries)					
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)					
HP 1.3.4	Infectious diseases hospitals					
HP 1.3.5	Other specialized hospitals					
HP 1.3.6	Maternity hospitals					
HP 1.3.6.1	Public maternity hospitals					
HP 1.3.6.2	Private maternity hospitals					
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers					
HP 2.1	Medical rehabilitation hospitals					
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses					
HP 3.1	FMC and FGP services					
HP 3.1.1	FMC					
HP 3.1.2	FGP					
HP 3.1.3	GPC					
HP 3.2	Specialized polyclinics and narrow specialists					
HP 3.2.1	Specialized polyclinics and dispensaries					
HP 3.2.2	Diagnostic centers (private)					
HP 3.2.3	Gynecology and urology centers (private)					
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics					
HP 3.3.1	Public dental polyclinics					
HP 3.3.2	Private dental polyclinics					

Table 3: continue 4

		HC 6.2	HC 6.3	HC 6.9	HC 7	HC 7.1
		Health services in school	Prevention of communicable diseases	All other services of public health	Administration of health care and health insurance	Administration of general management of health care
HP 1 Hospitals						
HP 1.1	General hospitals					
HP 1.1.1	Children's hospitals					
HP 1.1.2	Other general hospitals (public)					
HP 1.1.3	Other general hospitals (private)					
HP 1.2	Specialized hospitals (dispensaries, centers)					
HP 1.2.1	Psycho-neurological hospitals (dispensaries)					
HP 1.2.2	Narcological hospitals					
HP 1.3	Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals					
HP 1.3.1	Oncological hospitals					
HP 1.3.2	TB hospitals (dispensaries)					
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)					
HP 1.3.4	Infectious diseases hospitals					
HP 1.3.5	Other specialized hospitals					
HP 1.3.6	Maternity hospitals					
HP 1.3.6.1	Public maternity hospitals					
HP 1.3.6.2	Private maternity hospitals					
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers					
HP 2.1	Medical rehabilitation hospitals					
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses					
HP 3.1	FMC and FGP services					
HP 3.1.1	FMC					
HP 3.1.2	FGP					
HP 3.1.3	GPC					
HP 3.2	Specialized polyclinics and narrow specialists					
HP 3.2.1	Specialized polyclinics and dispensaries					
HP 3.2.2	Diagnostic centers (private)					
HP 3.2.3	Gynecology and urology centers (private)					
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics					
HP 3.3.1	Public dental polyclinics					
HP 3.3.2	Private dental polyclinics					

Table 3: continue 5

		HC.R. 2	HC.R. 3	HC. Nsk HC	TOTAL
		Education and training of health specialists	Scientific research and development in the area of health care	Not categorized expenditures	
HP 1 Hospitals					2 427 599
HP 1.1	General hospitals				2 068 759
HP 1.1.1	Children's hospitals				114 405
HP 1.1.2	Other general hospitals (public)				1 934 954
HP 1.1.3	Other general hospitals (private)				19 400
HP 1.2	Specialized hospitals (dispensaries, centers)				87 577
HP 1.2.1	Psycho-neurological hospitals (dispensaries)				70 504
HP 1.2.2	Narcological hospitals				17 073
HP 1.3	Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals				271 263
HP 1.3.1	Oncological hospitals				29 254
HP 1.3.2	TB hospitals (dispensaries)				141 720
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)				11 241
HP 1.3.4	Infectious diseases hospitals				31 646
HP 1.3.5	Other specialized hospitals				7 779
HP 1.3.6	Maternity hospitals				49 623
HP 1.3.6.1	Public maternity hospitals				49 623
HP 1.3.6.2	Private maternity hospitals				
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers				15 374
HP 2.1	Medical rehabilitation hospitals				15 374
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses				1 167 314
HP 3.1	FMC and FGP services				984 409
HP 3.1.1	FMC				920 386
HP 3.1.2	FGP				51 135
HP 3.1.3	GPC				12 888
HP 3.2	Specialized polyclinics and narrow specialists				5 251
HP 3.2.1	Specialized polyclinics and dispensaries				5 251
HP 3.2.2	Diagnostic centers (private)				
HP 3.2.3	Gynecology and urology centers (private)				
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics				58 626
HP 3.3.1	Public dental polyclinics				58 626
HP 3.3.2	Private dental polyclinics				

Table 3: continue 6

		HC 1	HC 1.1	HC 1.1.1	HC 1.1.2	HC 1.1.3
		Curative care services	Inpatient curative care	Surgery	Cardiosurgery	Internal medicine
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups	86 660				
HP 3.4.1	Other private outpatient services	86 660				
HP 3.5	Acute/emergency care services	32 367				
HP 3.5.1	Acute and emergency care stations	32 365				
HP 3.5.2	Emergency care department in general hospitals and FMC	3				
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods					
HP 4.1	Pharmacies					
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities					
HP 5.1	Blood transfusion stations					
HP 5.2	Sanitary-epidemiological and anti-plague stations					
HP 5.2.1	Sanitary-epidemiological and anti-plague stations					
HP 5.4	Sanatoriums for TB patients					
HP 5.5	Sanatoriums for children and adolescents					
HP 5.6	Children's homes and places for mother and child					
HP 5.7	Anti-epidemic activities					
HP 5.8	AIDS Control Centers					
HP 5.9	Health centers and health education activities					
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services					
HP 6.1	Central Office of the Ministry of Health					
HP 6.3	Centralized accounting offices					
HP 6.3.1	Centralized accounting offices (MOH)					
HP 6.3.3	Other health expenditures					
HP 6.4	Administrative costs of MHIF					
HP 6.6	Other not categorized services					
HP 6.6.1	Other not categorized services (MOH)					
HP 6.6.2	Other not categorized services (MHIF)					
HP 6.7	Departmental enterprises and organizations					
HP 7 Other producers of health services						
HP 7.1	Private households as providers of care					

Table 3: continue 7

		HC 1.1.4	HC 1.1.5	HC 1.1.6	HC 1.1.7	HC 1.1.8	HC 1.1.9
		Obstetrics/Gynecology	Oncology	Tuberculosis	Infections	Mental health	Other
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups						
HP 3.4.1	Other private outpatient services						
HP 3.5	Acute/emergency care services						
HP 3.5.1	Acute and emergency care stations						
HP 3.5.2	Emergency care department in general hospitals and FMC						
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods						
HP 4.1	Pharmacies						
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities						
HP 5.1	Blood transfusion stations						
HP 5.2	Sanitary-epidemiological and anti-plague stations						
HP 5.2.1	Sanitary-epidemiological and anti-plague stations						
HP 5.4	Sanatoriums for TB patients						
HP 5.5	Sanatoriums for children and adolescents						
HP 5.6	Children's homes and places for mother and child						
HP 5.7	Anti-epidemic activities						
HP 5.8	AIDS Control Centers						
HP 5.9	Health centers and health education activities						
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services						
HP 6.1	Central Office of the Ministry of Health						
HP 6.3	Centralized accounting offices						
HP 6.3.1	Centralized accounting offices (MOH)						
HP 6.3.3	Other health expenditures						
HP 6.4	Administrative costs of MHIF						
HP 6.6	Other not categorized services						
HP 6.6.1	Other not categorized services (MOH)						
HP 6.6.2	Other not categorized services (MHIF)						
HP 6.7	Departmental enterprises and organizations						
HP 7 Other producers of health services							
HP 7.1	Private households as providers of care						

Table 3: continue 8

		HC 1.2	HC 1.3	HC 1.3.1	HC 1.3.1.1	HC 1.3.2	HC 1.3.3
		Day stay curative care delivery	Outpatient curative care	Main medical and diagnostic services	Emergency care services	Outpatient dental care	All other specialized health services
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups		86 660	86 660			
HP 3.4.1	Other private outpatient services		86 660	86 660			
HP 3.5	Acute/emergency care services		32 367	32 367	32 367		
HP 3.5.1	Acute and emergency care stations		32 365	32 365	32 365		
HP 3.5.2	Emergency care department in general hospitals and FMC		3	3	3		
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods						
HP 4.1	Pharmacies						
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities						
HP 5.1	Blood transfusion stations						
HP 5.2	Sanitary-epidemiological and anti-plague stations						
HP 5.2.1	Sanitary-epidemiological and anti-plague stations						
HP 5.4	Sanatoriums for TB patients						
HP 5.5	Sanatoriums for children and adolescents						
HP 5.6	Children's homes and places for mother and child						
HP 5.7	Anti-epidemic activities						
HP 5.8	AIDS Control Centers						
HP 5.9	Health centers and health education activities						
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services						
HP 6.1	Central Office of the Ministry of Health						
HP 6.3	Centralized accounting offices						
HP 6.3.1	Centralized accounting offices (MOH)						
HP 6.3.3	Other health expenditures						
HP 6.4	Administrative costs of MHIF						
HP 6.6	Other not categorized services						
HP 6.6.1	Other not categorized services (MOH)						
HP 6.6.2	Other not categorized services (MHIF)						
HP 6.7	Departmental enterprises and organizations						
HP 7 Other producers of health services							
HP 7.1	Private households as providers of care						

Table 3: continue 9

		HC 5	HC 5.1	HC 5.1.1	HC 6	HC 6.1
		Medical items prescribed to outpatient patients	Drugs and other medicines	Prescribed drugs	Prevention and public health services	Mother and child health; Family planning and consultations
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups					
HP 3.4.1	Other private outpatient services					
HP 3.5	Acute/emergency care services					
HP 3.5.1	Acute and emergency care stations					
HP 3.5.2	Emergency care department in general hospitals and FMC					
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods	2 687 395	2 687 395	66 395		
HP 4.1	Pharmacies	2 687 395	2 687 395	66 395		
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities				162 198	
HP 5.1	Blood transfusion stations					
HP 5.2	Sanitary-epidemiological and anti-plague stations				142 428	
HP 5.2.1	Sanitary-epidemiological and anti-plague stations				142 428	
HP 5.4	Sanatoriums for TB patients					
HP 5.5	Sanatoriums for children and adolescents					
HP 5.6	Children's homes and places for mother and child					
HP 5.7	Anti-epidemic activities				425	
HP 5.8	AIDS Control Centers				14 889	
HP 5.9	Health centers and health education activities				4 455	
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services					
HP 6.1	Central Office of the Ministry of Health					
HP 6.3	Centralized accounting offices					
HP 6.3.1	Centralized accounting offices (MOH)					
HP 6.3.3	Other health expenditures					
HP 6.4	Administrative costs of MHIF					
HP 6.6	Other not categorized services					
HP 6.6.1	Other not categorized services (MOH)					
HP 6.6.2	Other not categorized services (MHIF)					
HP 6.7	Departmental enterprises and organizations					
HP 7 Other producers of health services						
HP 7.1	Private households as providers of care					

Table 3: continue 10

		HC 6.2	HC 6.3	HC 6.9	HC 7	HC 7.1
		Health services in school	Prevention of communicable diseases	All other services of public health	Administration of health care and health insurance	Administration of general management of health care
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups					
HP 3.4.1	Other private outpatient services					
HP 3.5	Acute/emergency care services					
HP 3.5.1	Acute and emergency care stations					
HP 3.5.2	Emergency care department in general hospitals and FMC					
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods					
HP 4.1	Pharmacies					
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities		425	161 773		
HP 5.1	Blood transfusion stations					
HP 5.2	Sanitary-epidemiological and anti-plague stations			142 428		
HP 5.2.1	Sanitary-epidemiological and anti-plague stations			142 428		
HP 5.4	Sanatoriums for TB patients					
HP 5.5	Sanatoriums for children and adolescents					
HP 5.6	Children's homes and places for mother and child					
HP 5.7	Anti-epidemic activities		425			
HP 5.8	AIDS Control Centers			14 889		
HP 5.9	Health centers and health education activities			4 455		
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services				6 507	6 507
HP 6.1	Central Office of the Ministry of Health				6 507	6 507
HP 6.3	Centralized accounting offices					
HP 6.3.1	Centralized accounting offices (MOH)					
HP 6.3.3	Other health expenditures					
HP 6.4	Administrative costs of MHIF					
HP 6.6	Other not categorized services					
HP 6.6.1	Other not categorized services (MOH)					
HP 6.6.2	Other not categorized services (MHIF)					
HP 6.7	Departmental enterprises and organizations					
HP 7 Other producers of health services						
HP 7.1	Private households as providers of care					

Table 3: continue 11

		HC.R. 2	HC.R. 3	HC. Nsk HC	TOTAL
		Education and training of health specialists	Scientific research and development in the area of health care	Not categorized expenditures	
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups				86 660
HP 3.4.1	Other private outpatient services				86 660
HP 3.5	Acute/emergency care services				32 367
HP 3.5.1	Acute and emergency care stations				32 365
HP 3.5.2	Emergency care department in general hospitals and FMC				3
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods				2 687 395
HP 4.1	Pharmacies				2 687 395
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities			50 647	212 844
HP 5.1	Blood transfusion stations			23 632	23 632
HP 5.2	Sanitary-epidemiological and anti-plague stations				142 428
HP 5.2.1	Sanitary-epidemiological and anti-plague stations				142 428
HP 5.4	Sanatoriums for TB patients				
HP 5.5	Sanatoriums for children and adolescents			15 354	15 354
HP 5.6	Children's homes and places for mother and child			11 661	11 661
HP 5.7	Anti-epidemic activities				425
HP 5.8	AIDS Control Centers				14 889
HP 5.9	Health centers and health education activities				4 455
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services			375 220	381 727
HP 6.1	Central Office of the Ministry of Health				6 507
HP 6.3	Centralized accounting offices			28 998	28 998
HP 6.3.1	Centralized accounting offices (MOH)			370	370
HP 6.3.3	Other health expenditures			28 628	28 628
HP 6.4	Administrative costs of MHIF			39 940	39 940
HP 6.6	Other not categorized services			298 544	298 544
HP 6.6.1	Other not categorized services (MOH)			295 577	295 577
HP 6.6.2	Other not categorized services (MHIF)			2 967	2 967
HP 6.7	Departmental enterprises and organizations			7 739	7 739
HP 7 Other producers of health services					
HP 7.1	Private households as providers of care				

Table 3: continue 12

		HC 1	HC 1.1	HC 1.1.1	HC 1.1.2	HC 1.1.3
		Curative care services	Inpatient curative care	Surgery	Cardiosurgery	Internal medicine
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service					
HP 8.1	Research institutes (centers) of health care					
HP 8.2	Educational and training institutions					
HP 9 External provision	External provision					
TOTAL		3 610 287	2 442 973	135 330		12 643

Table 3: continue13

		HC 1.1.4	HC 1.1.5	HC 1.1.6	HC 1.1.7	HC 1.1.8	HC 1.1.9
		Obstetrics/Gynecology	Oncology	Tuberculosis	Infections	Mental health	Other
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service						
HP 8.1	Research institutes (centers) of health care						
HP 8.2	Educational and training institutions						
HP 9 External provision	External provision						
TOTAL		28 856	29 254	141 720	31 646	70 504	1 993 020

Table 3: continue 14

		HC 1.2	HC 1.3	HC 1.3.1	HC 1.3.1.1	HC 1.3.2	HC 1.3.3
		Day stay curative care delivery	Outpatient curative care	Main medical and diagnostic services	Emergency care services	Outpatient dental care	All other specialized health services
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service						
HP 8.1	Research institutes (centers) of health care						
HP 8.2	Educational and training institutions						
HP 9 External provision	External provision						
TOTAL			1 167 314	967 594	32 367	190 426	9 293

Table 3: continue 15

		HC 5	HC 5.1	HC 5.1.1	HC 6	HC 6.1
		Medical items prescribed to outpatient patients	Drugs and other medicines	Prescribed drugs	Prevention and public health services	Mother and child health; Family planning and consultations
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service					
HP 8.1	Research institutes (centers) of health care					
HP 8.2	Educational and training institutions					
HP 9 External provision	External provision					
TOTAL		2 687 395	2 687 395	66 395	162 198	

Table 3: continue 16

		HC 6.2	HC 6.3	HC 6.9	HC 7	HC 7.1
		Health services in school	Prevention of communicable diseases	All other services of public health	Administration of health care and health insurance	Administration of general management of health care
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service					
HP 8.1	Research institutes (centers) of health care					
HP 8.2	Educational and training institutions					
HP 9 External provision	External provision					
TOTAL			425	161 773	6 507	6 507

Table 3: continue 17

		HC.R. 2	HC.R. 3	HC. Nsk HC	TOTAL
		Education and training of health specialists	Scientific research and development in the area of health care	Not categorized expenditures	
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service	94 202	75 952		170 154
HP 8.1	Research institutes (centers) of health care		75 952		75 952
HP 8.2	Educational and training institutions	94 202			94 202
HP 9 External provision	External provision				
TOTAL		94 202	75 952	425 867	7 062 407

Table 4: National Health expenditures by type of financing organizations/agencies and health functions, 2006

(thous. soms)

		HC 1	HC 1.1	HC 1.1.1	HC 1.1.2	HC 1.1.3	HC 1.1.4	HC 1.1.5	HC 1.1.6
		Curative care services	Inpatient curative care	Surgery	Cardiosurgery	Internal medicine	Obstetrics/ Gynecology	Oncology	Tuberculosis
HF.1	STATE GOVERNANCE SECTOR	2 542 547,44	1 698,85					29 254	141 720
HF 1.1	State public authorities except social security funds	390 608,23	389,85					26 920	114 756
HF 1.1.1	Central governance authorities	390 608,23	389,85					26 920	114 756
HF 1.1.1.1	Ministry of Health	227 360,93	226,60					26 920	114 756
HF 1.1.1.2	Ministry of Defense	26 837,60	26,84						
HF 1.1.1.3	Ministry of Justice (GUIN)	35 470,20	35,47						
HF 1.1.1.4	Ministry of Education		0,00						
HF 1.1.1.5	Ministry of Transport and Communications								
HF 1.1.1.6	Ministry of Interior	17 721,40	17,72						
HF 1.1.1.7	Presidential Administration (TCA)	76 926,30	76,93						
HF 1.1.1.8	Boarder service	2 166,00	2,17						
HF 1.1.1.9	NSS	4 125,80	4,13						
HF 1.2.	Social security funds	2 151 939,21	1 309,00					2 334	26 963
HF 1.2.1	MHIF under MOH KR	2 151 939,21	1 309,00					2 334	26 963
HF 2.3.	Private household payments	1 067 739,23	603,16	135 330		12 643	28 856		
HF 2.3.1	Out-of-pocket payments	1 067 739,23	603,16	135 330		12 643	28 856		
HF 3	REST OF THE WORLD		0,00						
HF 3.1	Donor organizations		0,00						
TOTAL		3 610 286,68	2 302,01	135 330		12 643	28 856	29 254	141 720

Table 4: continue 1

		HC 1.1.7	HC 1.1.8	HC 1.1.9	HC 1.2	HC 1.3	HC 1.3.1	HC 1.3.1.1	HC 1.3.2	HC 1.3.3
		Infections	Mental health	Other	Day stay curative care delivery	Outpatient curative care	Main medical and diagnostic services	Emergency care services	Outpatient dental care	All other specialized health services
HF.1	STATE GOVERNANCE SECTOR	28 116	70 504	1 429 260	759	842 936	32 367	32 367	57 592	752 977
HF 1.1	State public authorities except social security funds		70 504	177 669	759					
HF 1.1.1	Central governance authorities		70 504	177 669	759					
HF 1.1.1.1	Ministry of Health		70 504	14 422	759					
HF 1.1.1.2	Ministry of Defense			26 838						
HF 1.1.1.3	Ministry of Justice (GUIN)			35 470						
HF 1.1.1.4	Ministry of Education									
HF 1.1.1.5	Ministry of Transport and Communications									
HF 1.1.1.6	Ministry of Interior			17 721						
HF 1.1.1.7	Presidential Administration (TCA)			76 926						
HF 1.1.1.8	Boarder service			2 166						
HF 1.1.1.9	NSS			4 126						
HF 1.2.	Social security funds	28 116		1 251 591		842 936	32 367	32 367	57 592	752 977
HF 1.2.1	MHIF under MOH KR	28 116		1 251 591		842 936	32 367	32 367	57 592	752 977
HF 2.3.	Private household payments	3 530		422 798	12 844	451 738	316 327		132 835	2 577
HF 2.3.1	Out-of-pocket payments	3 530		422 798	12 844	451 738	316 327		132 835	2 577
HF 3	REST OF THE WORLD									
HF 3.1	Donor organizations									
TOTAL		31 646	70 504	1 852 058	13 602	1 294 674	348 694	32 367	190 426	755 553

Table 4: continue 2

		HC 5	HC 5.1	HC 5.1.1	HC 6	HC 6.1	HC 6.2	HC 6.3	HC 6.9
		Medical items prescribed to outpatient patients	Drugs and other medicines	Prescribed drugs	Prevention and public health services	Mother and child health; Family planning and consultations	Health services in school	Prevention of communicable diseases	All other services of public health
HF.1	STATE GOVERNANCE SECTOR	66 395	66 395	66 395	173 859	11 661			162 198
HF 1.1	State public authorities except social security funds				155 562	5 662			149 900
HF 1.1.1	Central governance authorities				155 562	5 662			149 900
HF 1.1.1.1	Ministry of Health				155 562	5 662			149 900
HF 1.1.1.2	Ministry of Defense								
HF 1.1.1.3	Ministry of Justice (GUIN)								
HF 1.1.1.4	Ministry of Education								
HF 1.1.1.5	Ministry of Transport and Communications								
HF 1.1.1.6	Ministry of Interior								
HF 1.1.1.7	Presidential Administration (TCA)								
HF 1.1.1.8	Boarder service								
HF 1.1.1.9	NSS								
HF 1.2.	Social security funds	66 395	66 395	66 395	18 297	5 999			12 298
HF 1.2.1	MHIF under MOH KR	66 395	66 395	66 395	18 297	5 999			12 298
HF 2.3.	Private household payments	2 621 000	2 621 000						
HF 2.3.1	Out-of-pocket payments	2 621 000	2 621 000						
HF 3	REST OF THE WORLD								
HF 3.1	Donor organizations								
TOTAL		2 687 395	2 687 395	66 395	173 859	11 661			162 198

Table 4: continue 3

		HC 7	HC 7.1	HC.R. 2	HC.R. 3	HC. Nsk HC	TOTAL
		Administration of health care and health insurance	Administration of general management of health care	Education and training of health specialists	Scientific research and development in the area of health care	Not categorized expenditures	
HF.1	STATE GOVERNANCE SECTOR	46 446	46 446	94 202	75 952	374 266	3 373 668
HF 1.1	State public authorities except social security funds	6 507	6 507	94 202	75 952	347 861	1 070 692
HF 1.1.1	Central governance authorities	6 507	6 507	94 202	75 952	347 861	1 070 692
HF 1.1.1.1	Ministry of Health	6 507	6 507	94 202	75 952	347 861	907 445
HF 1.1.1.2	Ministry of Defense						26 838
HF 1.1.1.3	Ministry of Justice (GUIN)						35 470
HF 1.1.1.4	Ministry of Education						
HF 1.1.1.5	Ministry of Transport and Communications						
HF 1.1.1.6	Ministry of Interior						17 721
HF 1.1.1.7	Presidential Administration (TCA)						76 926
HF 1.1.1.8	Boarder service						2 166
HF 1.1.1.9	NSS						4 126
HF 1.2.	Social security funds	39 940	39 940			26 405	2 302 976
HF 1.2.1	MHIF under MOH KR	39 940	39 940			26 405	2 302 976
HF 2.3.	Private household payments						3 688 739
HF 2.3.1	Out-of-pocket payments						3 688 739
HF 3	REST OF THE WORLD						
HF 3.1	Donor organizations						
TOTAL		46 446	46 446	94 202	75 952	374 266	7 062 407

Table 5: National Health expenditures by type of financing organizations/agencies and resource costs, 2006

(thous. soms)

		RC 1 Recurrent expenditures	RC 1.1 Staff related expenditures	RC 1.1.1 Salary	RC 1.1.2 Contributions to Social Fund	RC 1.1.3 Travel allowance	RC 1.2 Procurements and services	RC 1.2.1 Procurement of consumables
HP 1 Hospitals								
<i>HP 1.1</i>	<i>General hospitals</i>	2 038 422	991 139	835 941	148 802	6 396	1 391 077	1 045 446
HP 1.1.1	Children's hospitals	111 473	48 458	39 935	8 417	106	63 015	44 677
HP 1.1.2	Other general hospitals (public)	1 907 550	787 636	668 668	113 561	5 407	1 119 914	823 600
HP 1.1.3	Other general hospitals (private)	19 400					19 400	19 400
<i>HP 1.2</i>	<i>Specialized hospitals (dispensaries, centers)</i>	79 162	41 583	34 203	7 168	212	37 580	30 230
HP 1.2.1	Psycho-neurological hospitals (dispensaries)	62 264	32 880	27 046	5 680	154	29 384	25 970
HP 1.2.2	Narcological hospitals	16 898	8 703	7 156	1 488	58	8 196	4 260
<i>HP 1.3</i>	<i>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</i>	264 632	113 463	93 135	19 656	672	151 169	127 539
HP 1.3.1	Oncological hospitals	26 295	13 665	11 195	2 355	115	12 629	11 666
HP 1.3.2	TB hospitals (dispensaries)	138 107	58 249	47 749	10 064	436	79 858	72 983
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	11 241	5 607	4 584	988	36	5 634	4 482
HP 1.3.4	Infectious diseases hospitals	31 646	12 080	9 910	2 086	85	19 565	12 922
HP 1.3.5	Other specialized hospitals	7 737	2 255	1 854	401		5 482	4 165
HP 1.3.6	Maternity hospitals	49 606	21 606	17 843	3 762		28 000	21 322
HP 1.3.6.1	Public maternity hospitals	49 606	21 606	17 843	3 762		28 000	21 322
HP 1.3.6.2	Private maternity hospitals							
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers	14 803	6 150	5 003	1 063	83	8 654	7 799
HP 2.1	Medical rehabilitation hospitals	14 803	6 150	5 003	1 063	83	8 654	7 799
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses	1 156 808	925 380	814 058	105 144	6 177	231 429	116 682
<i>HP 3.1</i>	<i>FMC and FGP services</i>	975 450	773 034	673 654	93 886	5 494	202 416	99 806
HP 3.1.1	FMC	911 562	717 657	622 761	89 766	5 130	193 906	95 787
HP 3.1.2	FGP	51 006	46 513	43 634	2 632	246	4 494	1 750
HP 3.1.3	CGP	12 881	8 865	7 259	1 488	118	4 016	2 269
<i>HP 3.2</i>	<i>Specialized polyclinics and narrow specialists</i>	5 251	4 171	3 446	719	6	1 080	699
HP 3.2.1	Specialized polyclinics and dispensaries	5 251	4 171	3 446	719	6	1 080	699
HP 3.2.2	Diagnostic centers (private)							
HP 3.2.3	Gynecology and urology centers (private)							

Table 5: continue 1

		RC 1.2.1.1	RC 1.2.1.2	RC 1.2.1.3	RC 1.2.2	RC 1.2.2.1	RC 1.2.2.2
		Expenditures on procurement of medicines and bandages	Expenditures on procurement of equipment, inventory and consumables	Expenditures on food	Services	Payment for water, electricity, heating and telephone	Expenses on rent and maintenance of own vehicles
HP 1 Hospitals		556 173	95 512	393 761	221 695	204 147	17 547
<i>HP 1.1</i>	<i>General hospitals</i>	490 570	79 410	317 698	202 716	187 613	15 103
HP 1.1.1	Children's hospitals	26 080	5 897	12 700	12 417	11 685	732
HP 1.1.2	Other general hospitals (public)	445 090	73 513	304 997	190 299	175 927	14 371
HP 1.1.3	Other general hospitals (private)	19 400					
<i>HP 1.2</i>	<i>Specialized hospitals (dispensaries, centers)</i>	7 864	2 145	20 222	3 227	2 633	594
HP 1.2.1	Psycho-neurological hospitals (dispensaries)	6 073	1 309	18 588	1 155	840	315
HP 1.2.2	Narcological hospitals	1 790	836	1 634	2 072	1 793	279
<i>HP 1.3</i>	<i>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</i>	57 739	13 958	55 842	15 751	13 901	1 850
HP 1.3.1	Oncological hospitals	6 602	894	4 170	158	56	102
HP 1.3.2	TB hospitals (dispensaries)	29 248	2 470	41 266	4 446	3 495	951
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	1 975	248	2 259	722	662	60
HP 1.3.4	Infectious diseases hospitals	6 698	2 773	3 452	5 401	4 785	615
HP 1.3.5	Other specialized hospitals	2 591	1 371	202	107	53	54
HP 1.3.6	Maternity hospitals	10 626	6 202	4 493	4 917	4 849	68
HP 1.3.6.1	Public maternity hospitals	10 626	6 202	4 493	4 917	4 849	68
HP 1.3.6.2	Private maternity hospitals						
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers	2 541	799	4 458	255	112	143
HP 2.1	Medical rehabilitation hospitals	2 541	799	4 458	255	112	143
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses	68 829	46 081	1 772	83 058	60 287	22 771
<i>HP 3.1</i>	<i>FMC and FGP services</i>	58 390	39 750	1 666	75 277	55 601	19 676
HP 3.1.1	FMC	55 861	38 915	1 011	71 840	52 809	19 031
HP 3.1.2	FGP	1 171	556	23	1 884	1 530	354
HP 3.1.3	CGP	1 359	278	632	1 553	1 262	291
<i>HP 3.2</i>	<i>Specialized polyclinics and narrow specialists</i>	699			313	313	
HP 3.2.1	Specialized polyclinics and dispensaries	699			313	313	
HP 3.2.2	Diagnostic centers (private)						
HP 3.2.3	Gynecology and urology centers (private)						

Table 5: continue 2

		RC 1.2.3	RC 1.5	RC 1.6	RC 2 Total capital investments	RC 2.2	RC 2.4	TOTAL
		Other procurements and services	Subsidies to providers	Stipends		Procurement of main equipment and durables	Capital repair	
HP 1 Hospitals		123 936			45 382		45 382	2 427 599
HP 1.1	General hospitals	111 935			30 336		30 336	2 068 759
HP 1.1.1	Children's hospitals	5 920			2 932		2 932	114 405
HP 1.1.2	Other general hospitals (public)	106 015			27 404		27 404	1 934 954
HP 1.1.3	Other general hospitals (private)							19 400
HP 1.2	Specialized hospitals (dispensaries, centers)	4 122			8 414		8 414	87 577
HP 1.2.1	Psycho-neurological hospitals (dispensaries)	2 258			8 240		8 240	70 504
HP 1.2.2	Narcological hospitals	1 864			174		174	17 073
HP 1.3	Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals	7 879			6 631		6 631	271 263
HP 1.3.1	Oncological hospitals	805			2 959		2 959	29 254
HP 1.3.2	TB hospitals (dispensaries)	2 429			3 613		3 613	141 720
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	430						11 241
HP 1.3.4	Infectious diseases hospitals	1 243						31 646
HP 1.3.5	Other specialized hospitals	1 210			42		42	7 779
HP 1.3.6	Maternity hospitals	1 762			17		17	49 623
HP 1.3.6.1	Public maternity hospitals	1 762			17		17	49 623
HP 1.3.6.2	Private maternity hospitals							
HP 2 Boarding institutions and other institutions delivering care	Care for patients and rehabilitation centers	600			571		571	15 374
HP 2.1	Medical rehabilitation hospitals	600			571		571	15 374
HP.3 Outpatient care providers	Polyclinics and services of physicians, dentists and nurses	31 689			10 505		10 505	1 167 314
HP 3.1	FMC and FGP services	27 333			8 959		8 959	984 409
HP 3.1.1	FMC	26 279			8 824		8 824	920 386
HP 3.1.2	FGP	859			129		129	51 135
HP 3.1.3	CGP	195			7		7	12 888
HP 3.2	Specialized polyclinics and narrow specialists	68						5 251
HP 3.2.1	Specialized polyclinics and dispensaries	68						5 251
HP 3.2.2	Diagnostic centers (private)							
HP 3.2.3	Gynecology and urology centers (private)							

Table 5: continue 3

		RC 1	RC 1.1	RC 1.1.1	RC 1.1.2	RC 1.1.3	RC 1.2	RC 1.2.1
		Recurrent expenditures	Staff related expenditures	Salary	Contributions to Social Fund	Travel allowance	Procurements and services	Procurement of consumables
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics	57 080	37 058	30 105	6 307	647	20 021	12 176
HP 3.3.1	Public dental polyclinics	57 080	37 058	30 105	6 307	647	20 021	12 176
HP 3.3.2	Private dental polyclinics							
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups	86 660	86 660	86 660				
HP 3.4.1	Other private outpatient services	86 660	86 660	86 660				
HP 3.5	Acute/emergency care services	32 367	24 457	20 193	4 233	31	7 911	4 002
HP 3.5.1	Acute and emergency care stations	32 365	24 457	20 193	4 233	31	7 908	4 002
HP 3.5.2	Emergency care department in general hospitals and FMC	3					3	
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods	2 687 395					2 687 395	2 687 395
HP 4.1	Pharmacies	2 687 395					2 687 395	2 687 395
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities	208 480	129 006	104 054	21 716	3 235	79 474	53 787
HP 5.1	Blood transfusion stations	23 023	8 764	7 115	1 413	237	14 258	10 274
HP 5.2	Sanitary-epidemiological and anti-plague stations	139 643	95 864	77 132	16 144	2 589	43 778	27 148
HP 5.2.1	Sanitary-epidemiological and anti-plague stations	139 643	95 864	77 132	16 144	2 589	43 778	27 148
HP 5.4	Sanatoriums for TB patients							
HP 5.5	Sanatoriums for children and adolescents	14 584	5 588	4 552	956	79	8 996	7 872
HP 5.6	Children's homes and places for mother and child	11 661	6 847	5 659	1 188		4 814	3 920
HP 5.7	Anti-epidemic activities	425					425	
HP 5.8	AIDS Control Centers	14 772	8 395	6 750	1 418	227	6 377	4 411
HP 5.9	Health centers and health education activities	4 374	3 547	2 846	598	103	826	163

Table 5: continue 4

		RC 1.2.1.1	RC 1.2.1.2	RC 1.2.1.3	RC 1.2.2	RC 1.2.2.1	RC 1.2.2.2
		Expenditures on procurement of medicines and bandages	Expenditures on procurement of equipment, inventory and consumables	Expenditures on food	Services	Payment for water, electricity, heating and telephone	Expenses on rent and maintenance of own vehicles
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics	7 366	4 703	107	4 138	3 561	576
HP 3.3.1	Public dental polyclinics	7 366	4 703	107	4 138	3 561	576
HP 3.3.2	Private dental polyclinics						
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups						
HP 3.4.1	Other private outpatient services						
HP 3.5	Acute/emergency care services	2 373	1 629		3 330	812	2 518
HP 3.5.1	Acute and emergency care stations	2 373	1 629		3 330	812	2 518
HP 3.5.2	Emergency care department in general hospitals and FMC						
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods	2 687 395					
HP 4.1	Pharmacies	2 687 395					
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities	36 898	7 674	9 214	13 043	5 100	7 943
HP 5.1	Blood transfusion stations	7 209	1 949	1 115	1 513	313	1 200
HP 5.2	Sanitary-epidemiological and anti-plague stations	22 293	4 312	543	8 800	3 238	5 562
HP 5.2.1	Sanitary-epidemiological and anti-plague stations	22 293	4 312	543	8 800	3 238	5 562
HP 5.4	Sanatoriums for TB patients						
HP 5.5	Sanatoriums for children and adolescents	2 719	656	4 496	919	667	252
HP 5.6	Children's homes and places for mother and child	678	182	3 060	626	615	11
HP 5.7	Anti-epidemic activities						
HP 5.8	AIDS Control Centers	3 958	453		842	189	652
HP 5.9	Health centers and health education activities	41	122		343	77	266

Table 5: continue 5

		RC 1.2.3	RC 1.5	RC 1.6	RC 2 Total capital investments	RC 2.2	RC 2.4	TOTAL
		Other procurements and services	Subsidies to providers	Stipends		Procurement of main equipment and durables	Capital repair	
HP 3.3	General and specialized dental polyclinics and dentists, oral hygiene specialists and other personnel of dental clinics	3 708			1 547		1 547	58 626
HP 3.3.1	Public dental polyclinics	3 708			1 547		1 547	58 626
HP 3.3.2	Private dental polyclinics							
HP 3.4	Other polyclinics and services of nurses not included in other sub-groups							86 660
HP 3.4.1	Other private outpatient services							86 660
HP 3.5	Acute/emergency care services	579						32 367
HP 3.5.1	Acute and emergency care stations	576						32 365
HP 3.5.2	Emergency care department in general hospitals and FMC	3						3
HP 4 Retail and other providers of medical goods	Retail and other providers of medical goods							2 687 395
HP 4.1	Pharmacies							2 687 395
HP 5 Administration of general management of health care and health insurance	Sanitary-preventive services and facilities	12 644			4 364		4 364	212 844
HP 5.1	Blood transfusion stations	2 472			609		609	23 632
HP 5.2	Sanitary-epidemiological and anti-plague stations	7 830			2 785		2 785	142 428
HP 5.2.1	Sanitary-epidemiological and anti-plague stations	7 830			2 785		2 785	142 428
HP 5.4	Sanatoriums for TB patients							
HP 5.5	Sanatoriums for children and adolescents	205			771		771	15 354
HP 5.6	Children's homes and places for mother and child	268						11 661
HP 5.7	Anti-epidemic activities	425						425
HP 5.8	AIDS Control Centers	1 124			118		118	14 889
HP 5.9	Health centers and health education activities	320			82		82	4 455

Table 5: continue 6

		RC 1 Recurrent expenditures	RC 1.1 Staff related expenditures	RC 1.1.1 Salary	RC 1.1.2 Contributions to Social Fund	RC 1.1.3 Travel allowance	RC 1.2 Procurements and services	RC 1.2.1 Procurement of consumables
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services	369 165	53 038	42 185	8 843	2 010	316 127	229 019
<i>HP 6.1</i>	<i>Central Office of the Ministry of Health</i>	5 467	4 759	3 876	780	102	708	160
<i>HP 6.3</i>	<i>Centralized accounting offices</i>	28 916	11 625	9 511	1 997	117	17 291	27
HP 6.3.1	Centralized accounting offices (MOH)	370	370	306	64			
HP 6.3.3	Other health expenditures	28 547	11 256	9 205	1 933	117	17 291	27
<i>HP 6.4</i>	<i>Administrative costs of MHIF</i>	36 035	16 785	13 471	2 833	481	19 250	13 968
<i>HP 6.6</i>	<i>Other not categorized services</i>	291 158	15 242	11 693	2 466	1 083	275 916	214 286
HP 6.6.1	Other not categorized services (MOH)	288 229	14 935	11 439	2 412	1 083	273 294	212 975
HP 6.6.2	Other not categorized services (MHIF)	2 929	307	254	53		2 622	1 311
<i>HP 6.7</i>	<i>Departmental enterprises and organizations</i>	7 589	4 627	3 634	766	227	2 961	577
<i>HP 7 Other producers of health services</i>								
HP 7.1	Private households as providers of care							
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service	160 088	95 011	76 682	16 213	2 116	61 530	43 617
HP 8.1	Research institutes (centers) of health care	72 821	37 096	30 339	6 516	241	35 725	32 889
HP 8.2	Educational and training institutions	87 267	57 915	46 344	9 697	1 874	25 805	10 727
HP 9 External provision	External provision							
TOTAL		6 978 955	2 199 723	1 877 924	301 781	20 018	4 775 686	4 183 744

Table 5: continue 7

		RC 1.2.1.1	RC 1.2.1.2	RC 1.2.1.3	RC 1.2.2	RC 1.2.2.1	RC 1.2.2.2
		Expenditures on procurement of medicines and bandages	Expenditures on procurement of equipment, inventory and consumables	Expenditures on food	Services	Payment for water, electricity, heating and telephone	Expenses on rent and maintenance of own vehicles
HP 6	Administration of general management of health care and health insurance						
	Not categorized health related activities and services	115 993	112 720	306	68 286	49 321	18 964
<i>HP 6.1</i>	<i>Central Office of the Ministry of Health</i>		160		300	100	200
<i>HP 6.3</i>	<i>Centralized accounting offices</i>		27		17 130	609	16 521
HP 6.3.1	Centralized accounting offices (MOH)						
HP 6.3.3	Other health expenditures		27		17 130	609	16 521
<i>HP 6.4</i>	<i>Administrative costs of MHIF</i>	5 996	7 973		1 826	650	1 176
<i>HP 6.6</i>	<i>Other not categorized services</i>	109 997	104 012	277	48 507	47 848	659
HP 6.6.1	Other not categorized services (MOH)	109 908	102 789	277	48 360	47 701	659
HP 6.6.2	Other not categorized services (MHIF)	89	1 223		147	147	
<i>HP 6.7</i>	<i>Departmental enterprises and organizations</i>		549	29	523	115	408
<i>HP 7</i>	<i>Other producers of health services</i>						
HP 7.1	Private households as providers of care						
HP 8	Institutions delivering health related services						
	Applied studies and experimental developments in the area of health and medical service	12 506	17 993	13 117	8 410	7 117	1 293
HP 8.1	Research institutes (centers) of health care	12 476	8 395	12 018	1 278	613	665
HP 8.2	Educational and training institutions	30	9 598	1 099	7 132	6 505	628
HP 9	External provision						
TOTAL		3 480 335	280 780	422 630	394 747	326 085	68 661

Table 5: continue 8

		RC 1.2.3	RC 1.5	RC 1.6	RC 2 Total capital investments	RC 2.2	RC 2.4	TOTAL
		Other procurements and services	Subsidies to providers	Stipends		Procurement of main equipment and durables	Capital repair	
HP 6 Administration of general management of health care and health insurance	Not categorized health related activities and services	18 822			12 562		12 562	381 727
<i>HP 6.1</i>	<i>Central Office of the Ministry of Health</i>	248			1 040		1 040	6 507
<i>HP 6.3</i>	<i>Centralized accounting offices</i>	135			82		82	28 998
HP 6.3.1	Centralized accounting offices (MOH)							370
HP 6.3.3	Other health expenditures	135			82		82	28 628
<i>HP 6.4</i>	<i>Administrative costs of MHIF</i>	3 457			3 904		3 904	39 940
<i>HP 6.6</i>	<i>Other not categorized services</i>	13 122			7 386		7 386	298 544
HP 6.6.1	Other not categorized services (MOH)	11 959			7 348		7 348	295 577
HP 6.6.2	Other not categorized services (MHIF)	1 163			39		39	2 967
<i>HP 6.7</i>	<i>Departmental enterprises and organizations</i>	1 861			150		150	7 739
<i>HP 7 Other producers of health services</i>								
HP 7.1	Private households as providers of care							
HP 8 Institutions delivering health related services	Applied studies and experimental developments in the area of health and medical service	9 503		3 547	10 067		10 067	170 154
HP 8.1	Research institutes (centers) of health care	1 557			3 132		3 132	75 952
HP 8.2	Educational and training institutions	7 946		3 547	6 935		6 935	94 202
HP 9 External provision	External provision							
TOTAL		197 195		3 547	83 452		83 452	7 062 407