



HEALTH POLICY  
ANALYSIS  
CENTER



**Mandatory Health  
Insurance Fund**

---

## **Policy Research Paper No. 64**

# **National Health Accounts in Kyrgyzstan: Review of Total Health Expenditures in 2008**

---

**Adyljan Temirov (HPAC)  
Ulan Narmanbetov (MHIF)**

**December 2009**

---

**TABLE OF CONTENTS**

<b>LIST OF ACRONYMS .....</b>	<b>3</b>
<b>SUMMARY .....</b>	<b>5</b>
<b>1 METHODOLOGY .....</b>	<b>7</b>
1.1 Creation of NHA .....	7
1.2 Data Collection.....	7
<b>2 TRENDS IN HEALTH SYSTEM FINANCING IN 2000 TO 2008.....</b>	<b>9</b>
<b>3 DETAILED ANALYSIS OF EXPENDITURES ON HEALTH IN 2007 .....</b>	<b>14</b>
3.1 Health expenditures by kinds of financing sources .....	14
3.2 Health expenditures by organizations financing health system of the Kyrgyz Republic.....	18
3.3 Health expenditures by providers .....	19
3.4 Health expenditures by functions .....	21
3.5 Health expenditures by economic classifier .....	24
<b>CONCLUSIONS AND RECOMMENDATIONS.....</b>	<b>26</b>
<b>ANNEX A. TABLES OF NATIONAL HEALTH ACCOUNTS, KYRGYZ REPUBLIC .....</b>	<b>28</b>

## LIST OF ACRONYMS

CA AIDS Control Project	Central Asian HIV/AIDS Control Project
CGMP	Center of General Medical Practice
CT	Central Treasury, KR MOEF
DFID	Department For International Development
EC	Emergency Care
FGP	Family Group Practitioners
FMC	Family Medicine Center
FMR	Financial Management Reports
GDP	Gross Domestic Product
GNI	Gross National Income
GUIN	Main Department for Execution of Punishments, KR MOJ
HDC	Health Development Center, KR MOH
HRA	Health-Resort Association, KR President's Administration Office
ICHA	International Classification of Health Accounts
ICRC	International Committee of the Red Cross
IFC	International Financial Corporation
KfW	German Development Bank
KR	Kyrgyz Republic
MHI	Mandatory Health Insurance
MHI BP	MHI Benefit Program
MHIF	Mandatory Health Insurance Fund, KR MOH
MHIF TD	Territorial Department of Mandatory Health Insurance Fund
MOD	Ministry of Defense of the Kyrgyz Republic
MOE	Ministry of Education of the Kyrgyz Republic
MOF	Ministry of Finance of the Kyrgyz Republic
MOH	Ministry of Health of the Kyrgyz Republic
MOI	Ministry of Interior of the Kyrgyz Republic
MOJ	Ministry of Justice of the Kyrgyz Republic
MoLSP	Ministry of Labor and Social Protection of the Kyrgyz Republic
MSF	Médecins Sans Frontières
MT&C	Ministry of Transport and Communications of the Kyrgyz Republic
MTBF	Mid-term Budget Frameworks
NGO	Non-governmental Organizations
NHA	National Health Accounts
NSC	National Statistics Committee of KR
NSS	National Security Service under the President of the KR

ODD	Out-patient Diagnostic Department
OECD	Organization on Economic Cooperation and Development
OMH	Merged Oblast Hospital
OOP	Private Households' Out-Of-Pocket Payment
PHC	Primary Health Care
Phs	Pharmaceuticals
PIP	Public Investment Program
RHIC	Republican Health Information Centre, KR MOH
SB	Supervisory Board
SDC	Swiss Agency for Development and Cooperation
SES	Sanitary-Epidemiological Station
SF	Social Fund of the Kyrgyz Republic
SIDA	Swedish International Development Agency
SRI	Scientific and Research Institutes
SWAp	Sector Wide Approach
TB	Tuberculosis
THE	Total Health Expenditure
UN	United Nations
UNFPA	United Nations Fund for Population Activities
UNICEF	United Nations Children's Emergency Fund
USAID	United States Agency for International Development
WB	World Bank
WG	Working Group on NHA
WHO	World Health Organization
FS	Financing Sources Classification
HF	Financing Agents Classification
HP	Health Care Providers Classification
HC	Health Care Functions Classification
RC	Resource Costs (Economic Classification)

## SUMMARY

Health system in the Kyrgyz Republic has undergone significant changes in the last 15 years. The Manas and Manas Taalimi national programs for the reform of health sector have been implemented during this period. One of the most important components of these programs is the reforming of health financing system. These programs have achieved such extensive results as implementation of the Single Payer and Co-payment system, division of the sector for payer and providers, implementation of new mechanisms of health providers financing, and others. All of these measures were designed to create such financing model as to meet the needs of the more transparent, just and sustainable financing of health sector in order to ensure stable allocation of resources, balance of governmental obligations as part of the Program of State Guarantees and other high-priority programs, as well as to decrease financial burden on people, to ensure efficient and rational utilization of health resources.

The intermediate analysis of reform impact on health system was carried out in May 2008. It emphasized success and good results of financing reforms in general. Thus, it demonstrated decrease of financial burden on people and more rational utilization of health resources<sup>1</sup>. This analysis used data of National Health Accounts along with other sources.

National Health Accounts (NHA) are a good tool both for financial officers in health system, and for persons deciding health policy in the country, since they give a full picture of financial flows in health system of the country, including state, private and donor funds. NHA-related data may facilitate the development of health system development strategy design and its further implementation, the political dialog, monitoring and health sector performance evaluation. Thus, this tool (NHA) is the recognized method of health sector financing analysis and applied in more than 50 countries throughout the world.

Kyrgyzstan commenced development and implementation of NHA in 2005. At the same time the Mandatory Health Insurance Fund was determined as the "institutional home" of NHA. This report is the fourth in succession. It was made with close cooperation of the MHI Fund and Health Policy Analysis Center under the financial support of WHO/DFID. This report demonstrates data for 2008 and it, for the first time, attempts to provide more detailed data on external financing based on the results obtained during survey of donor organizations held this year under NHA.

### Basic conclusions:

1. Total expenditures on health in 2008 were 11 841.6 million soms, which is 6.4% to GDP compared with 9 416.8 soms (6.7% to GDP) in 2007. The nominal expenditure growth in this period was nearly 26%, whereas in real terms the grown was only 1%.
2. The state budget share in 2008, including MHI funds and external joint financing, was 40.2% compared with 44.6% in 2007, while the share of OOPs increased up to 53.8% (49.9% in 2007), and the share of international organization funds as parallel financing was 6.0% of total expenditures on health.
3. The share of funds spent by government financing organizations was 44% compared with 42.3% in 2004 and 49% in 2007, while the expenditures of non-governmental sector increased as compared with the previous year and made 50%.
4. External financing data have been collected since 2006 and currently there are no comprehensive details of expenditures of donor organizations on health. As a result, the major part of donor funds cannot be classified. The most part of external financing (except for unclassified expenditure) was spent in 2008 on purchase of pharmaceuticals (23%) mainly at the expense of pharmaceuticals purchases by the Global Fund to Fight AIDS, Tuberculosis and Malaria. Moreover, donor organizations supported such measures as training (10%), purchase of equipment (7%) and capital repairs in some

<sup>1</sup> See details in the Report on mid-term review of the Manas Taalimi National Health Reform Program of the Kyrgyz Republic dated May 7, 2008

- healthcare organizations (5%). 13% of donor funds were contributed to technical assistance.
5. Health expenditures by functions in 2008 demonstrated some increase in expenditures on in-patient curative care up to 51.4%. However, in total, this indicator is still far below the similar indicator of 2000 (more than 74% of expenditures on curative care). Yet, expenditures on out-patient curative care has increased from 10% to 26.6% in the same period. However, the situation of allocation of financing among primary and secondary levels of care can be called stable in the last four years, and the share of in-patient hospitals and primary health care does not change more than 4 percentage points.
  6. Private households still have to spend the major part of their funds on purchase of pharmaceuticals at the out-patient level (61.4% to total OOPs). At the same time, the government incurs major expenditures on financing of curative care services (78% to public expenditures on health) with special emphasis on the secondary level of health care (51.4% to public expenditures on health), which is basically legally acceptable due to cost-plus maintenance of in-patient hospital.

This report contains 3 chapters and 2 annexes. Chapter 1 describes certain nuances of NHA development methodology applied in Kyrgyzstan, including received data sources. The general trend in health system financing in 2000 to 2008 is described in chapter 2. Chapter 3 demonstrates more comprehensive analysis of expenditures on health in 2004, 2006-2008. The report is finalized by conclusions by main results and further recommendations. Annex 1 demonstrates full list of classifiers used in NHA tables, while Annex 2 contains 5 NHA tables giving the picture of financial flows in health sector of Kyrgyzstan.

---

## 1 METHODOLOGY

NHA methodology includes development of classifiers and tables demonstrating health structure and flow of funds within the system; as well as description of collected data used in such tables. NHA classifiers in Kyrgyzstan are based on the methodology of international classification of health accounts (ICHA) represented in the Guidelines on Creation of National Health Accounts (WHO, 2003) and budget classification of KR. The WG may revise classifiers in accordance with amendments in the budget classification of Kyrgyzstan, as necessary.

### 1.1 Creation of NHA

NHAs in Kyrgyzstan were first implemented in 2005. Since then they started to institutionalize into the routine health system of Kyrgyzstan. The first report was prepared in 2006 based on 2004 data, where the main emphasis was put on the detailed description of methodology and data collection. In the second and third reports the expenditures in 2006-2007 was analyzed more comprehensively. The fourth report on NHA will continue to analyze expenditures on health subject to 2008 data. The work done to institutionalize NHA can be divided into several phases: determination of THE in KR, collection of data on expenditures on health, entry of data to NHA tables, analysis of results for health policy development and further distribution of information among the participants concerned.

There are three major financing sources in the health system: public funds, private funds and external financing. They are tabulated in five main interrelated tables tracking the financial flows in the country from one category to another. In accordance with ICHA and KR budget classifier, every participant, each function, etc. are referred to a particular code, divided into subcategories subject to the country's needs. The NHA system of Kyrgyzstan was decided to divide health participants into the following categories applied in health system of the country:

- Financing sources (FS)
- Financing agents (HF)
- Health care providers (HP)
- Health care functions (HC)
- Resource costs (RC)

### 1.2 Data Collection

The data on public expenditures collected for NHA in Kyrgyzstan are based on MHIF financial reports consolidated with FMR; while the data on private expenditures and external financing are based on surveys (researches of households, surveys by international organizations, etc.). The following Table 1 demonstrates data sources in 2008:

**Table 1: Data sources in 2008**

Funding	Source
<u>Public expenditure</u> Republican budget	Financial reports of Central Treasury under Ministry of Finance on sub-department expenditures of KR MOH: <ul style="list-style-type: none"> <li>▪ Report on the estimated budget execution by sub-departments of KR MOH (GUIN, MOJ, etc.),</li> </ul> Financial reports of KR MOH: <ul style="list-style-type: none"> <li>▪ Summary form No. 2 Report on the estimated budget execution,</li> </ul>
MHIF	Financial reports from MHIF reporting system <ul style="list-style-type: none"> <li>▪ Report on estimated budget execution by health facilities (Form No. 2 - Budget) – this reporting form</li> </ul>

	<p>reflects the health expenditures out of local budgets with breakdown by paragraphs (Basic group 5);</p> <ul style="list-style-type: none"> <li>▪ Report on estimated budget execution on special funds (Form No. 4 – by paragraphs);</li> <li>▪ Report on use of co-payment funds (Form No. 4 – Co-payment);</li> <li>▪ Report on use of MHI funds (Form No. 4 – MHI).</li> </ul>
<p><b><u>Private expenditures (non-governmental expenditure)</u></b></p> <p>Co-payment Special funds</p>	<p>Financial reports of Central Treasury under Ministry of Finance on sub-department expenditures of KR MOH:</p> <ul style="list-style-type: none"> <li>▪ Report on the estimated budget execution on special funds by sub-departments of KR MOH (GUIN, MOJ, etc.).</li> </ul> <p>Financial reports of Ministry of Health</p> <ul style="list-style-type: none"> <li>▪ Summary form No. 4, Report on the estimated budget execution by special funds.</li> </ul> <p>Financial reports from MHIF reporting system</p> <ul style="list-style-type: none"> <li>▪ Report on estimated budget execution on special funds (Form No. 4 – by paragraphs);</li> <li>▪ Report on use of co-payment funds (Form No. 4 – Co-payment).</li> </ul>
Private households' out-of-pocket payments	<p>This year no survey of private households was carried out. Therefore, the estimated data were based on existing data of 2001, 2004 and 2006 by data extrapolation method and adjusted for inflation. However, income elasticity and other adjustments were not taken into account when using extrapolation method in 2008.</p>
Non-profit institutions, NGOs, private health care providers	These data are not available in this report.
<p><b><u>External financing (non-governmental expenditure)</u></b></p>	<p>Survey by international organizations:</p> <ul style="list-style-type: none"> <li>▪ Developed questionnaire for data collection</li> </ul>



## 2 TRENDS IN HEALTH SYSTEM FINANCING IN 2000 TO 2008

There are three major financing sources in the health system of the Kyrgyz Republic: public funds, private funds and external financing. Public Funds include the state budget (including republican and local budget expenditures) replenished with deductions from joint taxation and the mandatory health insurance fund replenished with deductions from salary fund. Private funds include private households' out-of-pocket payments (OOPs). External financing includes funds allocated by international organizations to health system of the Kyrgyz Republic.

Funds from the *republican budget* go to:

- Ministry of Health, which, in turn, finances (a) third level facilities; (b) nursing homes and other health care facilities; (c) hygiene and preventive services and facilities; (d) expenditures on administration, (e) other health-related services (e.g., education).
- Other ministries and departments financing health care facilities belonging to the respective authority (e.g., military hospital of Ministry of Defense).
- MHI Fund at the republican level accumulates and allocates among oblasts the funds meant for financing of primary and secondary level health care facilities, as well as the MHI funds out of the republican budget and Social Fund.

Currently, there is actually no *local budget* financing due to the transition from the four-level to the two-level budget proposed for 2006 in the law "On financial and economic basis of local government" passed on September 25, 2003. In this regard, Ministry of Health of KR, during negotiations and consultations with Ministry of Finance of KR, arrived at agreement on transition of financing from oblast level to the republican level. The exception was Bishkek with retained financing out of local budget.

Funds *collected as insurance payments for MHI* are then streamed to the MHI Fund and primarily intended for implementation of the Program of State Guarantees and MHI BP to provide the insured people with pharmaceuticals

Private expenditures in Kyrgyzstan are mainly represented by *private household funds*. Private households make out-of-pocket payments for services rendered both at the primary and the secondary levels of care. This kind of payments may be either formal (co-payment, payment of services other than medical) and informal. However, the major part of payments falls under purchase of pharmaceuticals at the out-patient level.

Starting from 2006, a part of *funds from international donors* started to stream under the Sector Wide Approach (SWAp) providing for accumulation of donor funds to health sector support. The following international organizations perform external joint financing under SWAp: WB, DfID, KfW, SDC, SIDA. The rest of funds (parallel financing) is spent on implementation of different health projects. This report contains both funds obtained under SWAp, and parallel financing. Data on external parallel financing are based on information obtained from the following international organizations: DfID, USAID, KfW, SDC, WHO, UNFPA, UNICEF, MSF, MKKK, CA AIDS Control Project (WB), GFATM, CARHAP (Central Asian Regional HIV/AIDS Program), etc.

In 2000 to 2008 the total health expenditures increased from 2.9 to 11.8 thousand million som, which gives nominal growth by more than 4 times. However, the real growth was 2.3 times as adjusted for price changes. As a result, expenditures on health increased from 4.4% to 6.4% respectively in percentage to GDP (Table 2). It should be noted that the health expenditures was the major part to GDP in 2007 (6.7%).

In 2008 public financing (including MHI funds) was 2.4% to GDP compared with 2.1% in 2000. Private funds were 3.4% compared with 2.3% in 2000. External financing was 0.6% to GDP.

Total health expenditures per capita increased from 587 som in 2000 to 2 312.5 som in nominal terms, and 1 192 som adjusted for inflation in 2008. It should be noted that health expenditures in real terms decreased in respect to 2007, which was caused by high inflation rate in 2008 (24.5%).

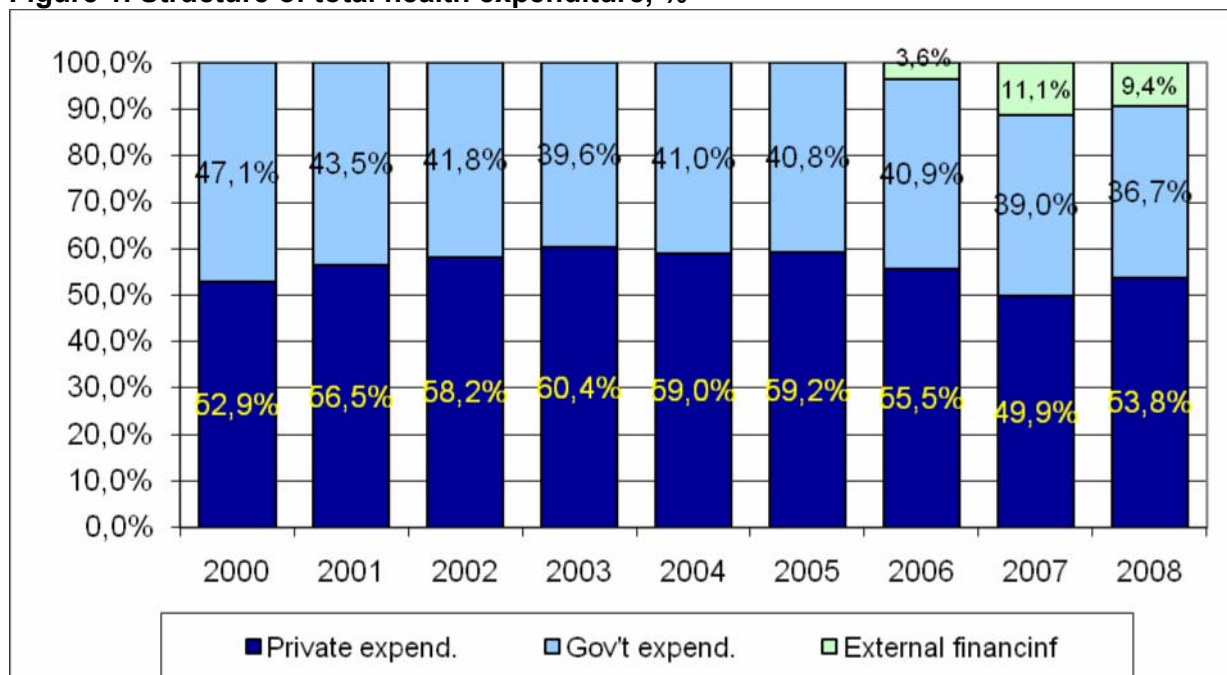
**Table 2. Total health expenditures**

	2000	2004	2005	2006	2007	2008
<b>In nominal terms</b>						
<b>Total health expenditures (mln som)</b>						
Budget	1 248.2	1 809.0	2 147.6	2 421.0	2 966.9	3 873.0
MHIF	105.1	338.2	254.5	466.9	704.469	476.8
Private	1 521.4	3 090.6	3 490.7	3 921.9	4 695.9	6 373.6
External joint financing				252.6	529.7	409.1
External parallel financing	N/A	N/A	N/A	N/A	519.8	709.0
<b>Total</b>	<b>2 874.7</b>	<b>5 237.8</b>	<b>5 892.8</b>	<b>7 062.4</b>	<b>9 416.8</b>	<b>11 841.6</b>
<b>Health expenditures per capita (in som)</b>						
Budget	255.0	353.3	419.4	472.8	579.4	756.3
MHIF	21.5	66.0	49.7	91.2	137.6	93.1
Private	310.8	603.6	681.7	765.9	917.0	1 244.7
External joint financing				49.3	103.4	79.9
External parallel financing	N/A	N/A	N/A	N/A	101.5	138.5
<b>Total</b>	<b>587.3</b>	<b>1 022.9</b>	<b>1 150.8</b>	<b>1 379.2</b>	<b>1 839.0</b>	<b>2 312.5</b>
<b>As share of total health expenditures</b>						
Budget	43.4%	34.5%	36.4%	34.3%	31.5%	32.7%
MHIF	3.7%	6.5%	4.3%	6.6%	7.5%	4.0%
Private	52.9%	59.0%	59.2%	55.5%	49.9%	53.8%
External joint financing				3.6%	5.6%	3.5%
External parallel financing	N/A	N/A	N/A	N/A	5.5%	6.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>As GDP share</b>						
Budget	1.9%	1.9%	2.1%	2.1%	2.1%	2.1%
MHIF	0.2%	0.4%	0.3%	0.4%	0.5%	0.3%
Private	2.3%	3.3%	3.5%	3.5%	3.4%	3.4%
External joint financing				0.2%	0.4%	0.2%
External parallel financing	N/A	N/A	N/A	N/A	0.4%	0.4%
<b>Total</b>	<b>4.4%</b>	<b>5.6%</b>	<b>5.9%</b>	<b>6.2%</b>	<b>6.7%</b>	<b>6.4%</b>
<b>In real terms (in prices of 2000)</b>						
<b>Total health expenditures (mln som)</b>						
Budget	1 248.2	1 544.3	1 757.7	1 876.5	2 086.7	2 187.9
MHIF	105.1	288.7	208.3	361.9	495.5	269.3
Private	1 521.4	2 638.3	2 857.0	3 039.7	3 302.8	3 600.6
External joint financing				195.8	372.6	231.1
External parallel financing	N/A	N/A	N/A	N/A	365.6	400.6
<b>Total</b>	<b>2 874.7</b>	<b>4 471.4</b>	<b>4 823.1</b>	<b>5 473.8</b>	<b>6 623.1</b>	<b>6 689.6</b>
<b>Total health expenditures per capita (som)</b>						
Budget	255.0	301.6	342.0	361.6	399.4	414.7
MHIF	21.5	56.4	40.5	69.7	94.8	51.0
Private	310.8	515.2	556.0	585.7	632.2	682.4
External joint financing				37.7	71.3	43.8
External parallel financing	N/A	N/A	N/A	N/A	70.0	75.9
<b>Total</b>	<b>587.3</b>	<b>873.2</b>	<b>938.5</b>	<b>1 054.7</b>	<b>1 197.8</b>	<b>1 192.0</b>

Notes:

- 1) Consumer Price Index (2000=100) was used to calculate health expenditures in real terms.
- 2) Extrapolation method was used to calculate indicators of private health financing. The regular survey of private household expenditures on health is planned in 2010. It will make possible the adjustment of 2007-2008 data.

This growth trend in health expenditure, especially growth of public expenditure, is the positive trend. A series of surveys of reforms pursued under the Manas program were taken. They emphasized some success in financing and restructuring, while showing the lack of financing during reform implementation. The lack of financing for health sector limited the potential of reforms, which affected the health and financial protection outcomes.

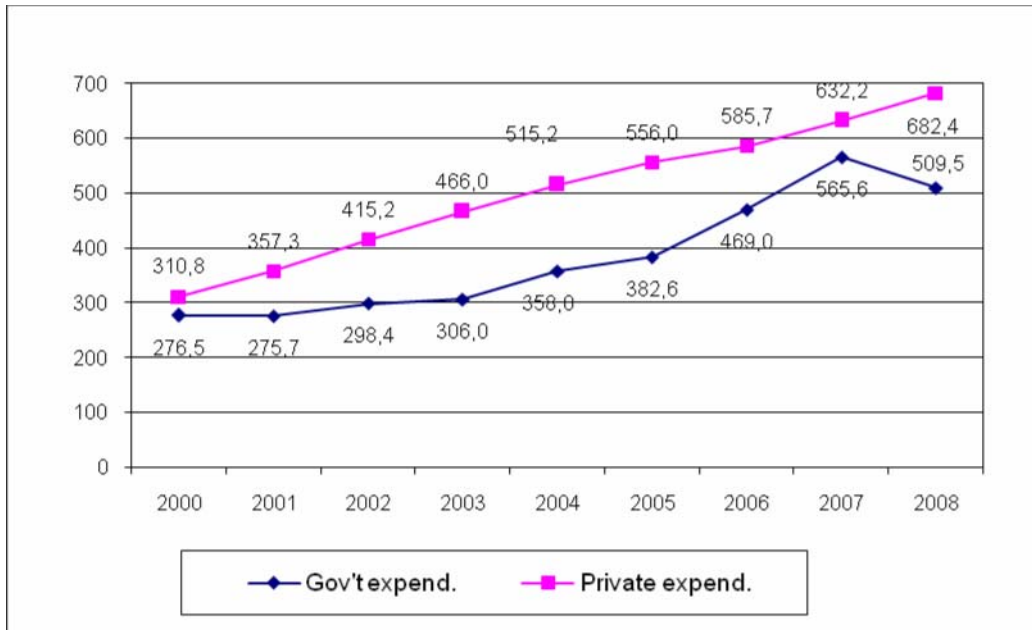
**Figure 1. Structure of total health expenditure, %**

Note:

- 1) The 2006 external financing data include only external joint financing.
- 2) The 2007-2008 external financing data include both joint, and parallel financing.

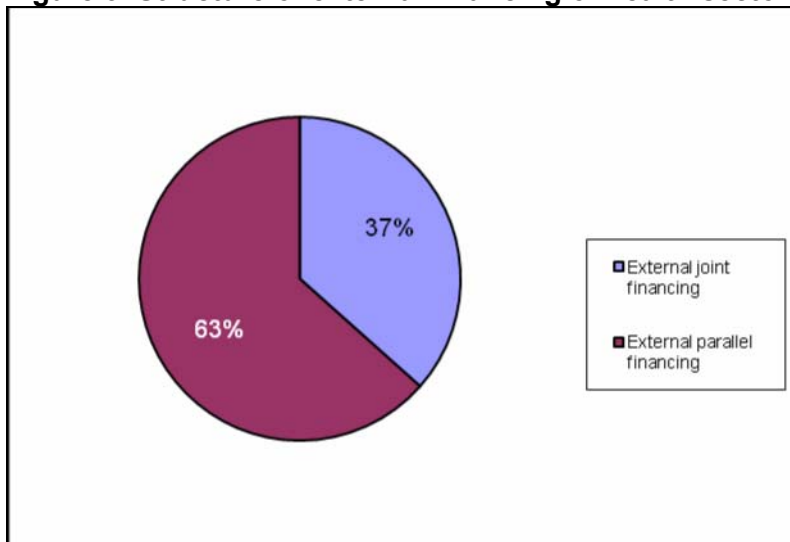
Private expenditures of population prevail in the structure of total health expenditure. Their trend in 2000 to 2005 was marked by the steady up trend (from 52.9% to 59.2%) (Figure 1). However since 2006 the share of private expenditures started to decrease and in 2007 reduced down to 49.9% of total health expenditure. But in 2008 this indicator increased up to 53.8%. This trend is caused by a range of reasons. Thus, on the one hand, the volume of total health expenditures in 2007-2008 was expanded by external financing data, which made about 10% of total health expenditures in average (external parallel financing + external joint financing). On the other hand, private expenditures in 2000-2003 in real terms increased much faster (by 15.4% per annum in average) than public expenditures (by 4.3% per annum in average), which resulted in the increase in the private expenditure share up to 60.4% of total health expenditure. However, starting from 2004, the level of public expenditures began to accelerate in respect to private expenditures until 2008 (about 12.6% of annual growth compared with 9%), which resulted in the decrease of private expenditure share in the structure of total health expenditure. Despite this fact, public expenditures in 2008 compared with 2000 increased by 3.2 times, while private expenditures increased by 4.2 times. Figure 2 shows the trend of real growth of public and private expenditures on health per capita. This figure gives an insight into the increasing gap between public and private expenditures in 2000-2005 (from 34 to 173 som), but then the gap started to reduce and by 2007 it achieved its minimum point (67 som). In 2008 the gap increased dramatically again up to 173 som.

**Figure 2. Trend of growth of public and private expenditures per capita compared with 2000, som**



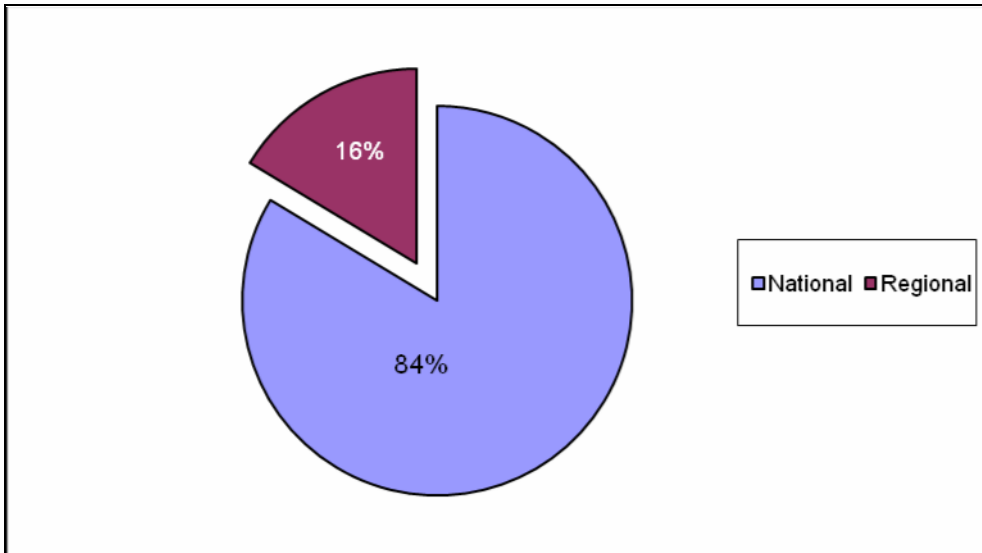
The least share in the health sector financing structure belongs to funds received from international organizations, 1 118 million som or 9.4% of THE. 409 million som (37%) were integrated into the state budget under SWAp, and the rest of the amount was streamed as parallel financing for implementation of certain programs and projects in the health sector (Figure 3).

**Figure 3. Structure of external financing of health sector, %**



It is necessary to point out that the results of survey held by international organizations demonstrated concentration of external financing at the national level accumulating up to 84% of all donor funds and only 16% of financing went to the oblast level (Figure 4).

**Figure 4. Distribution of external financing by administrative-territorial level, %**



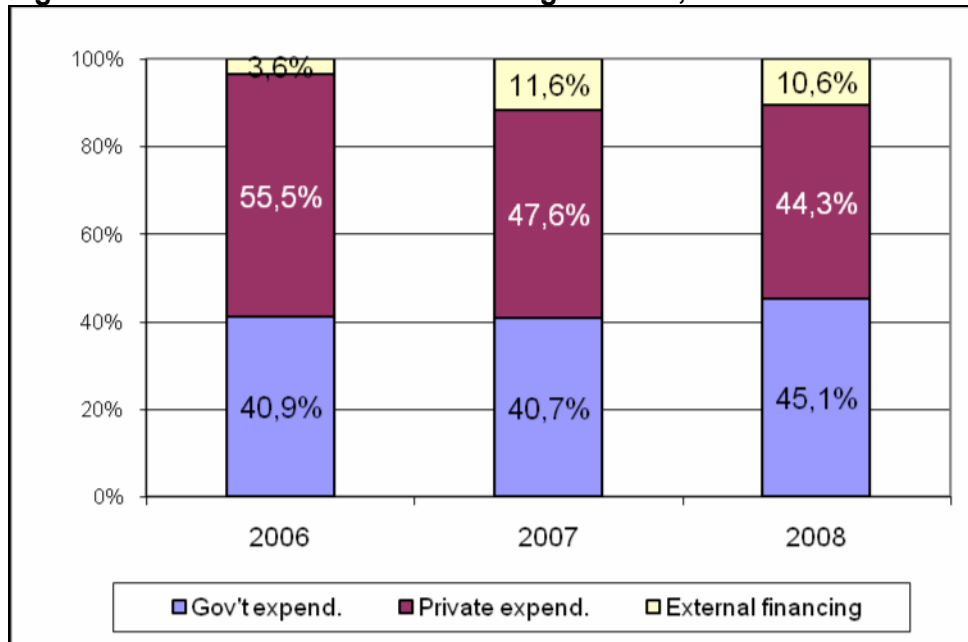
### 3 DETAILED ANALYSIS OF EXPENDITURES ON HEALTH IN 2008

This chapter gives NHA analysis for 2008, which is the logical continuation of work on creation of the single database reflecting all financial flows in the health sector, which commenced in 2006. Also this chapter contains comparative analysis of current data and data obtained when reporting NHA for 2006-2007. Such analysis will make it possible to evaluate the progress achieved in reforming the health sector financing system through implementation of the Manas Taalimi national program. Moreover, the general picture of financial funds flow and volume by sources, functions, expenditure items, etc., will help to get deeper understanding not only of financing issues, but also of determination of prospective scope for reforming.

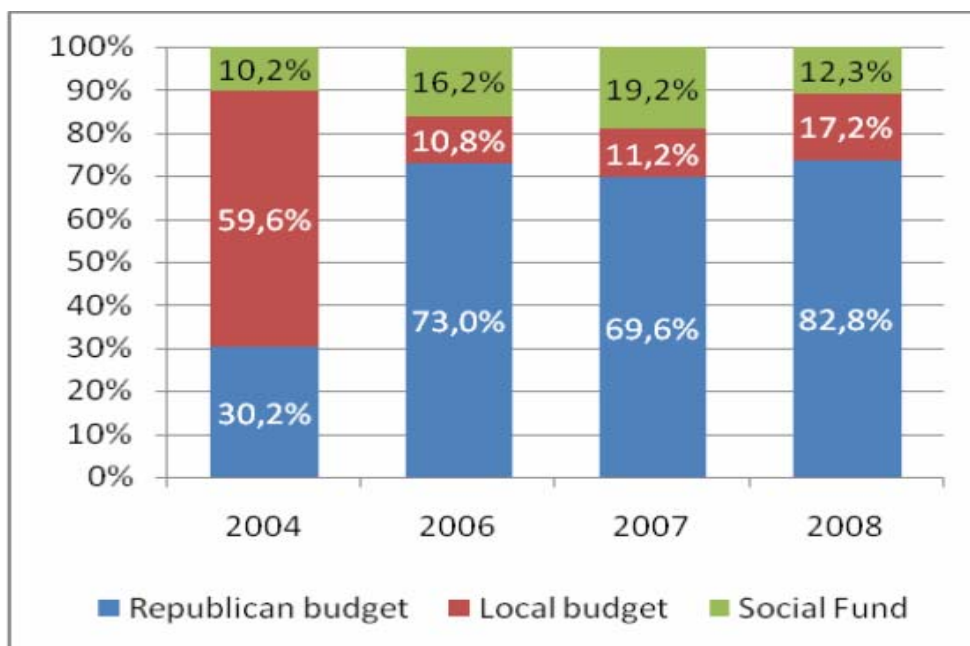
#### 3.1 Health expenditures by kinds of financing sources

Private funds are prevailing among all other available sources of health sector financing. They still dominate over public funds. Despite this fact, the structure of financing sources has been materially changed since 2006. Thus, the SWAp mechanism was first introduced in 2006 and the share of external joint financing was 3.6% of funds raised for health sector financing. External financing data in this report was expanded due to inclusion of data on parallel financing from donor organizations. Thus, this indicator in 2007 was 11.1%, and in 2008 – 9.4% (Figure 5).

**Figure 5. General structure of financing sources, %**



If the correlation by kinds of sources as compared with total volume of financing of the health sector has not significantly changed, and their correlation remains unchanged with years of NHA development, then the details of structure of these kinds of sources reveal significant changes relating to public funds.

**Figure 6. Structure of public funds, %**

Public funds are divided into republican and local budgets, as well as into insurance fees to SF collected on behalf of MHIF. In 2008 their correlation was 83%, 17% and 12% of the total amount of public funds respectively. In nominal terms, the total amount of public funds was 4 349.8 mln som, out of which the republican budget was 3 208.4 mln som, local budget was 664.6 mln som, and funds collected by SF were 476.8 mln som. However, it was quite reverse picture in 2004. The major part of funds for health sector financing came from local budgets, which were about 60%, while the republican budget provided only 30% of funds (Figure 6).

Such a significant change in the public funds structure was caused by adoption in autumn 2003 of the law "On financial and economic principles of local government". The law provided for the transition of the Kyrgyz Republic budget from the 4-level system to the 2-level system consisting of local budgets (aiyl-okmotu and municipal budgets) and republican budget. These changes were effected in 2006. Afterwards all funds streamed to the health system at the oblast level earlier were transferred to the republican level. Thus, the share of the republican budget increased up to 73% of all public expenditures. The exception is Bishkek, where one of the sources of financing is still the local budget. Accumulation of health funds at the republican level made it possible to use this mechanism as additional lever to even the regional financing, to improve availability of curative services and pharmaceuticals to vulnerable population under the Program of State Guarantees. 45.1 mln som was streamed for this purpose in 2008.

The share of MHI funds increased from 10% in 2004 to 16% in 2006 and 19% in 2007 due to the increased MHI fees collected by SF KR from working population on behalf of KR MHIF. However, this indicator lowered in 2008 down to 12% of total public expenditures on health. It should be emphasized that the mandatory health insurance system covered 76.3% of population by January 1, 2009.

Private financing sources of health sector of the Kyrgyz Republic include private households' out-of-pocket payments, as well as non-profit and non-governmental organizations' funds. However, this report lacks data on non-profit and non-governmental organizations due to current unavailability of data on these categories.

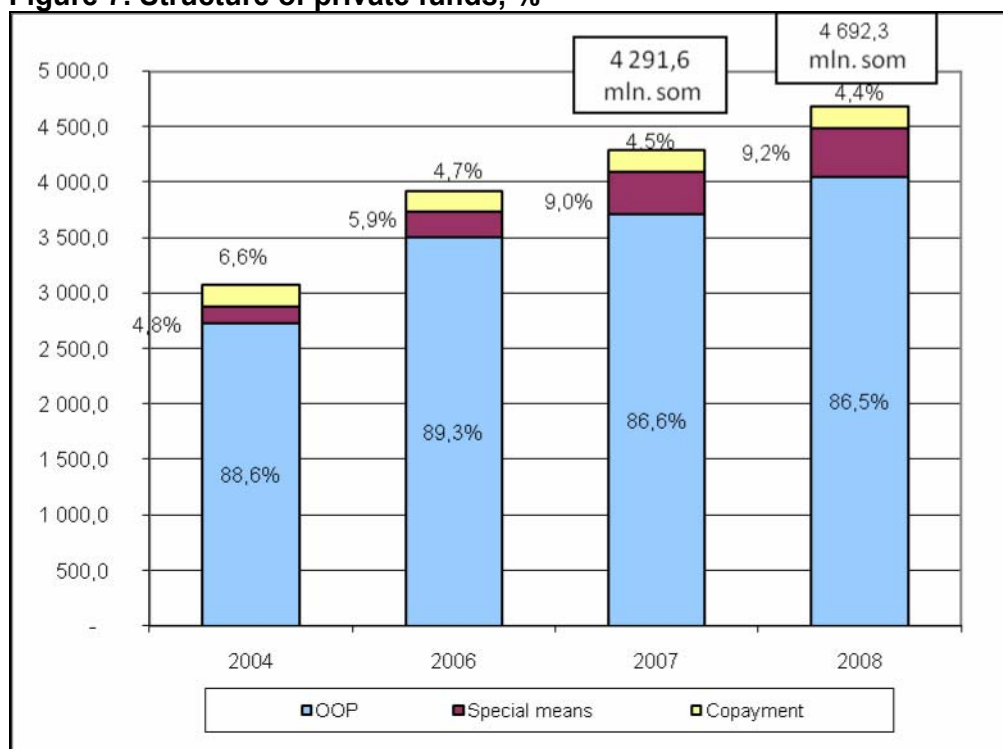
The total amount of private funds in 2008 was 6 373.6 mln som. No significant changes were found in the structure of private expenditures. The major part still belongs to private households' out-of-pocket payments, which share somehow increased as compared with earlier years and made 90% or 5 738.3 mln som in nominal terms. Concurrently, the share of co-payment kept on reducing and amounted to 3.2% in 2008, which is 0.9 percentage points less as compared with 2007 (Figure 7). Moreover, the share of co-payment reduced by 3.4 percentage points as



compared with 2004. It was caused by expansion of the number of groups exempted from co-payment (children under 5, pregnant women, women in labor, and in puerperal period, pensioners aged 75 and more) in 2006, and by introduction of curative care benefits in 2008 for pensioners aged 70-74. The public budget streamed 174 mln som to compensate for annulment and reduction of co-payment in 2008, and also 127.1 mln som to compensate for annulment of co-payment to pregnant women and women in labor, and also to children under 5, and 46.9 mln som to pensioners aged 70 and more.

The share of special funds in 2004 to 2007 increased up to 8.2%, but by 2008 it was as low as 6.7% of the total volume of private funds (430 mln som in nominal terms).

**Figure 7. Structure of private funds, %**

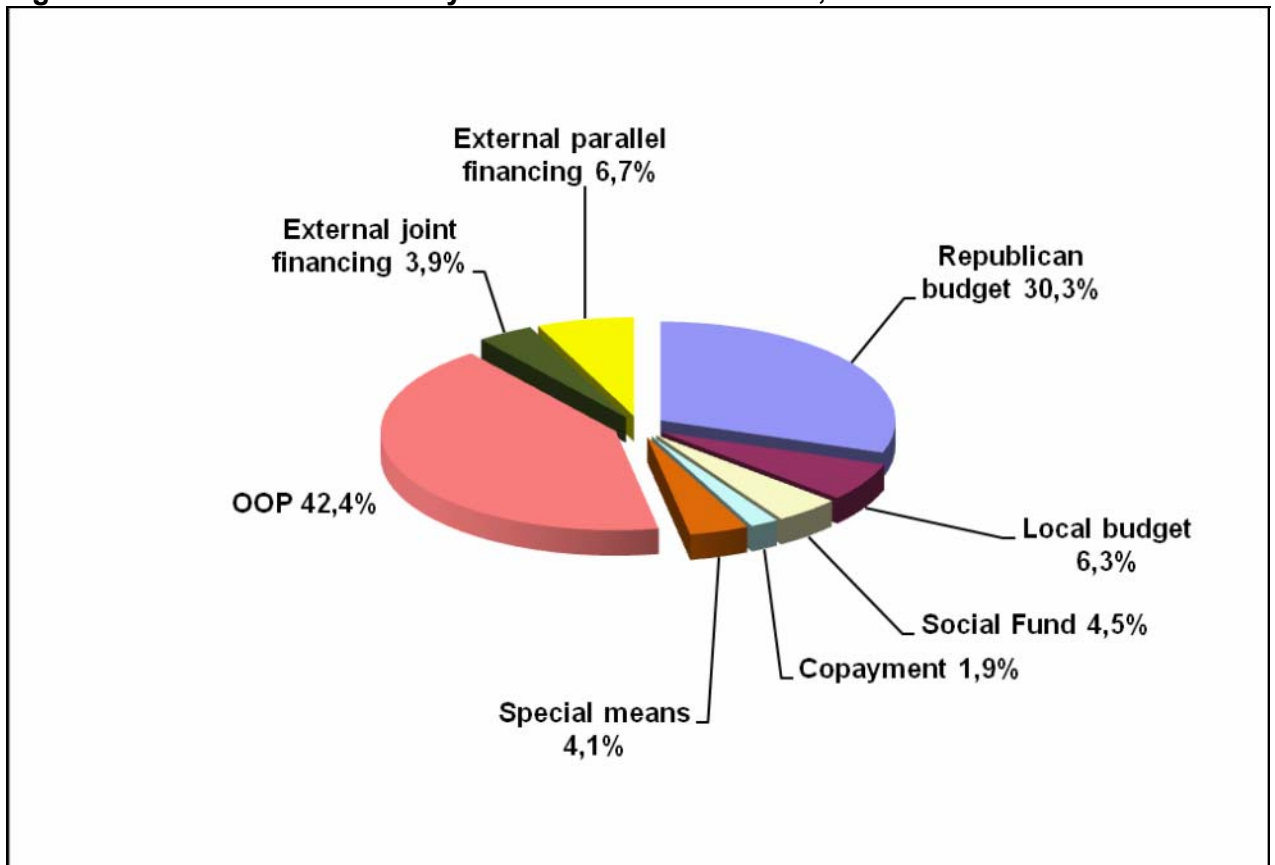


The analysis of data obtained shows that the major part among financing sources in the health sector still falls to private payments amounting to 53.8% of total health expenditures (Figure 8). So, these estimated data showed that private payments were still the main source of contributions to the health system in 2008.

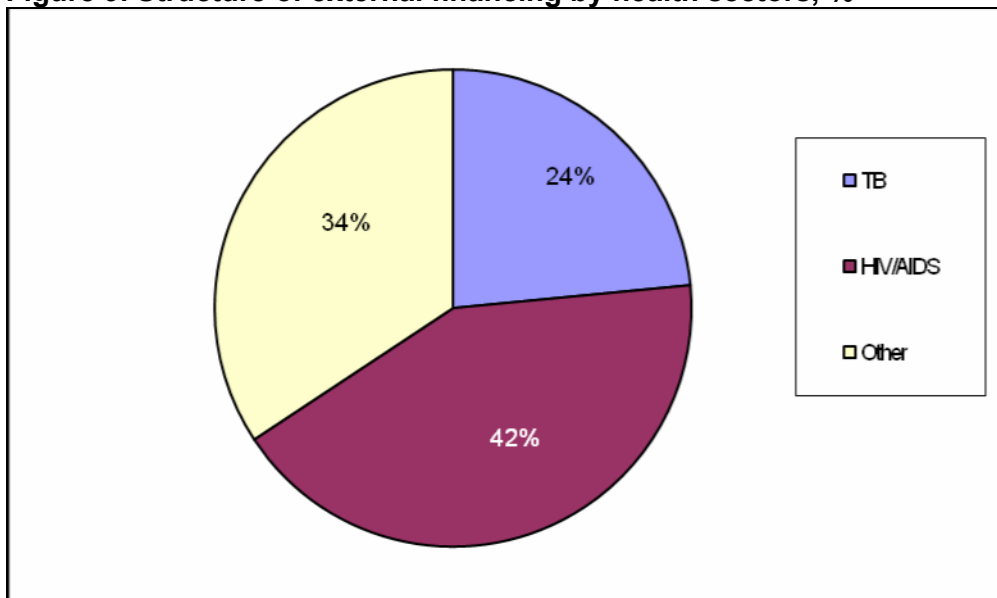
Overall, the situation with public financing of the health sector tends to be improved, but the main financing source in the health sector is still the population. Subsequent reports will make it possible to track this tendency in future.

The main peculiarity of this report is the change in the THE structure due to updated data on external financing. The report of 2006 used data on financing by donors through external joint financing (only 3.6%). This report also shows information on international organizations funds streamed to the republican health system as parallel financing. In 2008 the volume of external joint financing was 409.1 mln som, the share of this indicator in the structure of THEs was 3.5%. Parallel financing increased up to 709 mln som, or 6.0% of THEs. It should be emphasized that in 2008 all international organizations were surveyed for their expenditures on health. The major part of international organizations, including main donor organizations, submitted aggregated information, which made it possible to include it into this report in order to gain full picture of the health financing system in the Kyrgyz Republic.



**Figure 8. Distribution of THEs by financial sources in 2008, %**

For example, donor organizations' expenditures under parallel financing on HIV/AIDS events was about 42% of total amount of funds received from international organizations, on tuberculosis control was 24% and on the remaining trends in health sector was 34% (Figure 9).

**Figure 9. Structure of external financing by health sectors, %**

### 3.2 Health expenditures by organizations financing health system of the Kyrgyz Republic

The NHA classification system in Kyrgyzstan provides for three main categories of financing organizations: public, non-public and other world. This report provides data reflecting distribution of funds through public, non-public and international financing organizations. The public organizations category includes KR MOH, MHIF and other public ministries and authorities rendering curative services to certain categories of population. Non-public organizations include private households making out-of-pocket payments for curative services. International organizations include donor organizations providing financial support to the health sector reforms.

While distributing financial funds among financing organizations, the structure of total health expenditures in 2007 differed from previous years structure since the share of public sector funds exceeded the share of non-public sector funds for the first time (49% compared with 46%) (Table 4). However in 2008 the trends of previous years seemed to go back, when the share of private expenditures exceeded the share of public expenditures (50% and 44% respectively). Despite some decrease in the share of public expenditure, this indicator exceeds the similar indicator of 2004 (42%). The growth of the share of public funds is caused by the annual increase of the share of public financing of the health sector in total expenditures of the state budget contemplated by the Manas Taalimi program and SWAp mechanism. The goal for this indicator in 2008 was 12.4% of total expenditures of the state budget.

The MHI Fund manages about 70% of public funds and finances primary and secondary-level health facilities. Concurrently, Ministry of Health manages about 25% of all public funds. Such correlation in financing can be explained by the fact that in Kyrgyzstan the MHI Fund is the Single Payer and makes centralized payment of curative services offered by health facilities to the population under the Program of State Guarantees. Thus, the consolidated budget of the Program of State Guarantees in 2008 was 3 923.6 mln som, out of which 2 084.6 mln som was received from the republican budget, and 835.2 mln som from MHI funds. The population co-paid 205.7 mln som, while special funds were 429.6 mln som.

The rest of the funds is distributed among departmental health facilities through respective state structures (e.g., Ministry of Defense or President's Administration Office).

**Table 4: Distribution of THEs by financing organizations**

Financing organizations	% of THE				% of public sector			
	2004	2006	2007	2008	2004	2006	2007	2008
<b>Public sector, including</b>	<b>42.3%</b>	<b>47.8%</b>	<b>48.7%</b>	<b>43.8%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Ministry of Health					22.2%	26.9%	29.9%	25.7%
MHIF					73.8%	68.3%	65.2%	69.5%
<b>Non-public sector</b>	<b>57.7%</b>	<b>52.2%</b>	<b>45.8%</b>	<b>50.2%</b>				
<b>Other world</b>	<b>N/A</b>	<b>N/A</b>	<b>5.5%</b>	<b>6.0%</b>				
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>				

It should be emphasized that the share of funds spent by Ministry of Health, in comparison with previous years, decreased to some extent, but in general this indicator in 2008 exceeded the same indicator of 2004. The increase in the share of public financing allowed to increase the share of funds pooled to finance all health programs<sup>2</sup>, including programs attached to Ministry of Health, which resulted in the growth of consumable funds from 22% in 2004 to almost 26% in 2008.

<sup>2</sup> 5 programs are being implemented in the health sector: Public Health; High Tech Fund; Curative, Social and Rehabilitation Assistance; Administration, Science and Education; and Program of State Guarantees.

It should be noted that the share of financing by non-public sector is still very high (50%) and is threatening the financial protection of the population. Currently, the state budget funds are not sufficient for full-scale functioning of the health system, thus the burden of financial expenditures falls on the population. Despite the fact that since 2003 the level and predictability of the public financing were improved, it is critically important to further improve the flow of public funds, which is the essential condition for enhancement of financial protection of the population referring for curative services.

In other world this indicator was 6.0% and increased as compared with the previous year. The growth of the share of expenditures of other world is caused by the increase of parallel financing by international organizations from 520 mln som (2007) to 709 mln som (2008).

### 3.3 Health expenditures by providers

Health care providers in the Kyrgyz Republic can be divided into two main categories: (a) public institutions; (b) private organizations and physical persons. The health structure includes:

- 1) Primary health care facilities (out-patient service: Family Medicine Center (FMC), Family Group Practitioners (FGP), Centers of General Medical Practice (CGMP), Local Health Point (FAP));
- 2) Secondary level facilities (oblast, city and regional in-patient hospitals – territorial and oblast merged hospitals (TB, OMH);
- 3) Third level facilities (republican hospitals and National Centers); services of State Sanitary-Epidemiological Surveillance, Centers of Health Promotion, AIDS Centers, Centers of Human Reproduction and Immunologic Prophylaxis.

It should be emphasized that information on private health care providers is quite restricted, since currently there is no well-adjusted mechanism of their reporting. Indirect data can furnish information on pharmaceuticals retail turnover in the network of pharmacies after analyzing the private households' out-of-pocket payments of pharmaceuticals purchases at the out-patient level. In general, the list of all health care providers is given in Table 5 hereof.

**Table 5: Distribution of THEs by health care providers**

	2004		2006		2007		2008	
	mln som	%	mln som	%	mln som	%	mln som	%
HP 1 Hospitals	1 712.6	33.7%	2 392.9	33.9%	2872.1	31.9%	4 012.1	33.9%
HP 2 Nursing homes and other nursing facilities	N/A	N/A	15.4	0.2%	90	1.0%	39.4	0.3%
HP.3 Providers of out-patient health care services	775.9	15.2%	1 201.9	17.0%	1546.8	17.2%	2 125.3	17.9%
HP 4 Retail and other providers of health goods	2 173.8	42.7%	2 687.4	38.1%	2942.9	32.7%	3 678.9	31.1%
HP 5 Maintenance and management of public programs in health	141.4	2.8%	212.8	3.0%	244.6	2.7%	320.8	2.7%
HP 6 Administration of health services and health insurance	225	4.4%	381.7	5.4%	534.1	5.9%	679.9	5.7%
HP 7 Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HP 8 Facilities providing health related services	59.5	1.2%	170.1	2.4%	262.1	2.9%	276.1	2.3%
HP 9 External financing	N/A	N/A	N/A	N/A	519.8	5.8%	709.0	6.0%
<b>TOTAL</b>	<b>5 088.2</b>	<b>100%</b>	<b>7 062.4</b>	<b>100%</b>	<b>9 416.8</b>	<b>100.00%</b>	<b>11 841.6</b>	<b>100.0%</b>

Total health expenditures in 2004 to 2008 increased almost in all categories of health care providers. The exception was only those facilities that fell into the Nursing Homes And Other Nursing Facilities category, which encountered decrease in financing by 50 mln som (as compared with 2007). Concurrently, if the THEs in nominal terms increased almost by 26% compared with previous year, the financing by providers' categories varied from 5% to 40%.

As for the structure of THEs by levels of health care, in 2008 the major part of expenditures was for the first time expenditures on in-patient hospitals (33.9%), while in previous years the major part was expenditures on the Retail And Other Providers Of Health Goods category. In 2008 expenditures under this category were about 31% of THEs, although in previous years this indicator was almost 43% of THEs. The increase in expenditures on in-patient hospitals was caused by the growth of hospitalization level, which was 15.1 per 100 persons in 2008 or 21.8 thousand hospitalizations in total. Concurrently, the surveys held by MHI Fund and MHIF TD revealed 1003 unreasonable hospitalizations.

Yet, despite the decrease of the share of the Retail And Other Providers Of Health Goods category, expenditures on purchase of pharmaceuticals still make a significant share. The main burden falls on private households which expenditures on purchase of pharmaceuticals make about 60% of their total expenditures on curative care, while the state spends 1.5% of its expenditures on health (Table 6). The major part of these expenditures happens not at health facilities, but at the out-patient level (expenditures on private purchase of prescribed and un-prescribed pharmaceuticals).

**Table 6: Structure of financing of health care providers by kinds of financing organizations (public and non-public financing) in 2007, (%)**

Providers	PUBLIC MANAGEMENT SECTOR	MOH	MHI Fund	NON-PUBLIC SECTOR	TOTAL
HP 1 Hospitals	45.6%	28.3%	55.2%	27.7%	33.9%
HP 2 Boarding institutions and other institutions delivering care	0.8%	2.7%	0.1%	0.0%	0.3%
HP 3 Providers of ambulatory health care	27.6%	3.9%	38.3%	11.7%	17.9%
HP 4 Retail and other providers of medical goods	1.5%	0.0%	2.1%	60.6%	31.1%
HP 5 Provision and administration of public health programmes	6.2%	20.9%	1.2%	0.0%	2.7%
HP 6 General health administration and insurance	13.1%	23.5%	3.3%	0.0%	5.7%
HP 8 Institutions providing health-related services	5.3%	20.7%	0.0%	0.0%	2.3%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

The second-largest category is the hospitals, which share in 2008 was about 34%. However, the state spends 46% of its funds on hospitals, while the expenditures of the population are about 28%. The same picture can be seen by providers of out-patient health care services, where the state allocates just more than 27% of public funds on health, while the population's expenditures on health are a little below 12% of total payments made by private households for purchase of health care services.

The significant share of financing of health service falls at non-public sector as OOP (more than 48%), which is a burden for private households. Concurrently with the reduced public financing, the private households' financial burden was growing. The demand for health care services is unpredictable; therefore, private out-of-pocket payments are one of the least efficient mechanisms of payment of health services. Moreover, the population remains unprotected financially from the risk of potentially costly cases of disease.

### 3.4 Health expenditures by functions

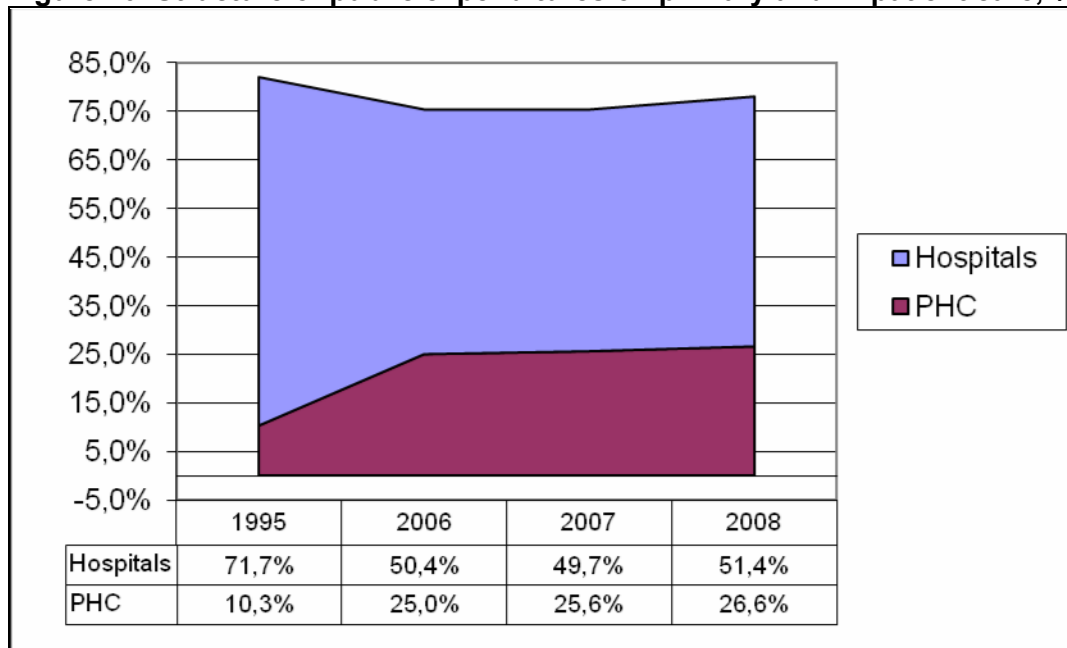
The current health system provides health care services by functions: PHC, out-patient and polyclinic and diagnostic care, in-patient care, disease prevention and public health, education and researches, etc. More than a half of available financial funds are spent on health care services. Thus, in 2008 the share of expenditures on this category was more than 55% and increased by 6 percentage points (compared with 2004) and by 2 percentage points (compared with 2007) (Table 7).

**Table 7: Distribution of curative services by functions (%)**

Code	Functions	2004	2006	2007	2008
HC 1.	Curative services	48.9%	51.1%	52.9%	55.0%
HC 5	Medical items prescribed to outpatient patients	41.7%	38.1%	34.7%	31.1%
HC 6	Prevention and public health services	2.8%	2.5%	3.3%	4.3%
HC 7.	Administration of health care and health insurance	0.5%	0.7%	0.8%	1.1%
HC.R. 2	Education and training of health specialists	1.2%	1.3%	1.7%	1.6%
HC.R. 3	Scientific research and development in the area of health care	N/A	1.1%	1.4%	0.7%
HC. Nsk HC	Not categorized expenditures	3.9%	5.3%	5.0%	6.2%
<b>TOTAL</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Public financing of out-patient service in the structure of curative care keeps on increasing, while the public financing of hospitals was reducing until 2007, and only in 2008 it started increasing (from 49.7% in 2007 to 51.4% in 2008). However, despite certain growth of the share of hospitals in the year given, it is still below the same indicator of 2000 (74.3%). Such a change was greatly impacted by reforms of new methods of payment of health care service providers under the Manas program related to the Single Payer system. If the cost-based financing system initially stimulated the increase of hospital capacities and length of hospital stay, the transition to the outcome-based payment shifted the emphasis on productivity improvement and fixed costs reduction (Figure 10).

The share of expenditures on out-patient care increased from 10% (2000) to 26.6% (2008). The growth of curative services used at the primary level can be seen through the level of attendance by FG practitioners per 1 resident. The share of such services use increased from 1.6 per person (2005) to 2.1 (2008). This situation proves the efficiency of health financing system reforms. Such reforms result in the shift of emphasis from cost-based in-patient care to more affordable out-patient care, which has direct impact on availability of curative care to all categories of population and reduces financial burden.

**Figure 10. Structure of public expenditures on primary and in-patient care, %**

The second-largest category is the Health Goods Administered To Out-Patient Clients category, which share is 31% and reduced almost by 11 percentage points as compared with 2004 and almost by 4 percentage points as compared with 2007. This category includes out-of-pocket payments of the population for purchase of pharmaceuticals, as well as amounts of compensations under the MHI BP for practitioner-prescribed drugs sold via networks of pharmacies functioning in the MHI BP system. It should be emphasized that in 2008 the insured patients were administered 574.8 thousand prescriptions, which is 22% less than in 2007. Consequently, the amount of compensation reduced from 78.9 mln som (2007) to 75.5 mln som (2008) in nominal terms. Despite this fact, their share in the structure of expenditures on pharmaceuticals has not changed and made 2.6% of total expenditures on purchase of health goods at the out-patient level.

One of the key moments is that in 2008 the expenditures on public health kept on growing and its share made 4.3% as compared with 2.5% (2006) and 3.3% (2007). It is important to maintain this trend in the future, since the state makes its mission to strengthen the role of public health in years to come.

All remaining categories of curative services by functions hold less than 10% in aggregate. Its major share falls on various expenditures not specified by categories (6.2%). The decrease of the level of expenditures on scientific researches and development of health system, which made 0.7% of total health expenditures in 2008 as compared with 1.4% in 2007, should be deemed negative.

Table 8 demonstrates distribution of funds from financing organizations by functions. The table shows that 78% of public funds go first to finance curative services, and half of the funds go to finance in-patient care, while almost 27% of total public funds go to finance out-patient care. The similar situation was in previous years, too. The structure of distribution of these funds among in-patient and out-patient kinds of care dominated towards the secondary level care.

The major part of private households' out-of-pocket payments was streamed to health goods (pharmaceuticals) administered to out-patient clients – 60.6% of total volume of OOPs, while the MHIF streamed only 1.5% of total volume of public funds to this category in the public sector. However, it should be emphasized that pharmaceutical provision was implemented at the out-patient level in August 2006 under the Program of State Guarantees in cases of certain chronic diseases, which facilitated availability of pharmaceuticals and affected mitigation of poverty for certain categories of population in order to improve availability of pharmaceuticals. Generally, the



level of payment by patients for purchased pharmaceuticals somehow reduced in 2008 and made 40.6% as compared with 41.1% in 2007.

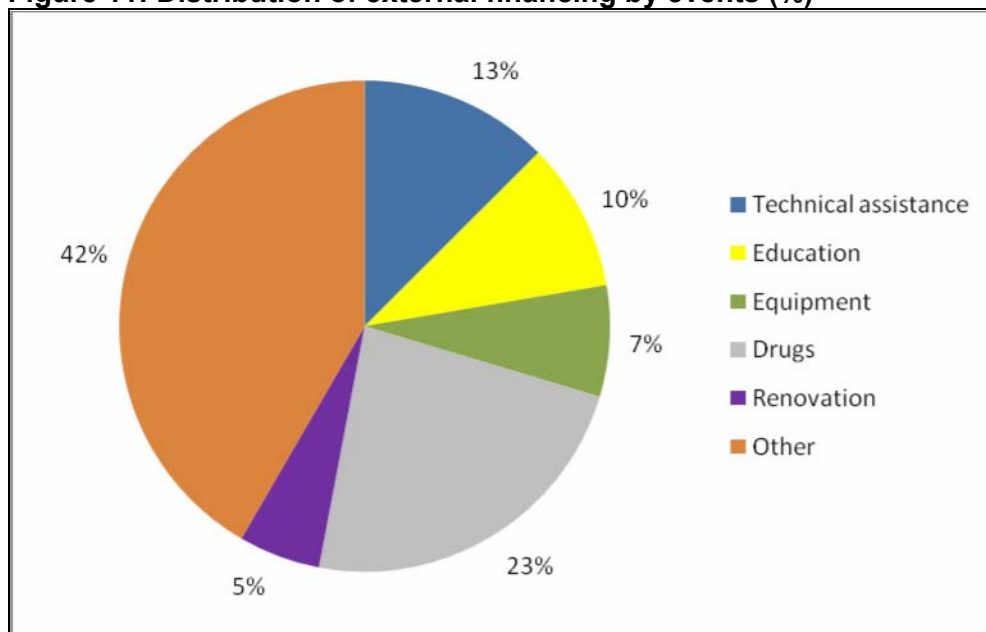
**Table 8: Distribution of health services by financing organizations and functions (%)**

Code	Functions	Public sector	OOPs	Public sector	OOPs	Public sector	OOPs	External financing
		2006		2007		2008		
HC 1.	Curative services	75.4%	29.0%	75.3%	26.6%	78.0%	39.4%	18.4%
HC 1.1	<i>In-patient care</i>	50.4%	16.3%	49.8%	13.9%	51.4%	27.7%	15.4%
HC 1.2-1.3	<i>Day care and out-patient care</i>	25.0%	12.6%	25.6%	12.7%	26.6%	11.7%	2.9%
HC 5	Medical items prescribed to outpatient patients	2.0%	71.0%	1.6%	73.4%	1.5%	60.6%	0.0%
HC 6	Prevention and public health services	5.2%		6.0%		7.0%		20.4%
HC 7.	Administration of health care and health insurance	1.4%		1.5%		0.5%		9.5%
HC.R.	Not categorized expenditures	16.1%		15.5%		6.8%		51.8%
<b>TOTAL</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Despite the fact that the expenditures on purchase of pharmaceuticals were still dominating in the private households' expenditures, their share in 2008 significantly reduced as compared with previous years. However, the main financial burden for private households is the purchase of pharmaceuticals at the out-patient level, while the state incurs the major part of expenditures on financing of curative care with emphasis on the secondary level health care, which is basically lawful due to high cost of hospital maintenance. Concurrently, the policy of health financing should be pursued in order to distribute funds from specialized hospitals to PHC and public health services.

For the first time this report attempts to represent data on external financing by the levels of health care services. In 2008 about 18% of all donor funds were streamed to curative services. More than 15% out of them were streamed to in-patient care and about 3% to out-patient care. Since almost 2/3 of donor funds were streamed to the HIV/AIDS and tuberculosis events, the expenditures on disease prevention and public health services turned to be quite high (more than 20%). About 9.5% of funds of donor organizations were streamed to support administration of health services and health insurance. Particularly in this trend the donors support actively the implementation of monitoring function and evaluation of the implemented Manas Taalimi national program of health sector reforming. It should be noted that the major part of financing falls on expenditures not classified by categories (about 52%). This is somehow due to the fact that not all international organizations furnished detailed classification by categories.

The lack of data details also affected the analysis of events financed out of donor funds, which resulted in non-classification of 42% of external financing. This category also includes funds streamed for operating expenses of projects (Figure 11).

**Figure 11: Distribution of external financing by events (%)**

The major share in the remaining part of development partner funds is the expenditures on purchase of pharmaceuticals (23%). The second-large category is technical assistance comprising 13% of all donors' funds. The main component supported by international organizations is training comprising 10% of all donors' expenditures in 2008. Also in 2008 donors' funds allowed to purchase medical equipment, and to repair some health facilities, which expenditures made 7% and 5% respectively out of total external financing.

### 3.5 Health expenditures by economic classifier

One of the main components of analysis of health sector financing system is the analysis of distribution of funds by expenditure items. This analysis can help to develop policy measures concerning reforming of labor remuneration, expenditures on pharmaceuticals, expenditures on public utilities, determination of investment level. Table 9 demonstrates analysis of health financing by expenditures/expenditure items out of state budget and private funds. This table shows what expenditure items receive funds of health facilities.

The major part of expenditures falls under Recurrent Expenditures and makes 97% of all expenditures. The recurrent expenditures are mainly grouped by such key categories as Staff Related Expenditures, and Procurements And Services (45% and 51.7% respectively). The highest percentage of expenditures goes to fixed expenditures - staff (45%), as well as to drugs and bandaging material (36.8%) (Table 9). It should be noted that expenditures on drugs include not only state budget funds, but also expenditures of the population (OOPs).

Financing in nominal terms under most expenditure items increased in 2008 as compared with 2007, except for expenditures on public utilities and total capital investments encountering expenditures reduction by 11% and 22% respectively.

Staff related expenditures, which share in total health expenditures is 45%, keep on growing. Such growth was caused by the growth of the salary fund, which increased significantly as compared with the previous year and made 40%. The salary of PHC practitioners increased by 32% and made 4,289 som in average; the salary of nursing staff increased by 30% (3,363 som); the salary of paramedical staff increased by 435% (1,736 som). The salary of in-patient practitioners increased by 25% (4,077 som), the salary of nursing staff increased by 30% (3,024 som); the salary of paramedical staff increased by 35% (2,067 som). Despite the increase in salary, it makes 78% of the average salary in the republic for practitioners, and 61% and 32% for nursing staff and paramedical staff respectively.



**Table 9: Distribution of THEs by expenditure items**

Code	Expenditure items	2004	2006	2007	2008
		% of THE			
<b>RC 1</b>	<b>Recurrent expenditures</b>	<b>98.9%</b>	<b>98.8%</b>	<b>95.1%</b>	<b>96.7%</b>
RC 1.1	Staff related expenditures	22.8%	31.1%	33.5%	45.0%
RC 1.1.1	<i>Salary</i>	18.1%	26.6%	28.8%	40.1%
RC 1.1.2	<i>Social Fund Taxes</i>	4.5%	4.3%	4.5%	4.7%
RC 1.1.3	<i>Travel expenses</i>	0.2%	0.3%	0.3%	0.3%
RC 1.2	Procurements and services	76.1%	67.6%	55.8%	51.7%
RC 1.2.1	Purchases of supplementary material	69.0%	59.2%	45.4%	40.2%
RC 1.2.1.1	<i>Expenditures on food</i>	3.7%	6.0%	3.8%	3.5%
RC 1.2.1.2	<i>Expenditures on purchasing drugs and bandaging materials</i>	63.1%	49.3%	41.6%	36.8%
RC 1.2.2	Services, including:	5.5%	5.6%	8.8%	11.4%
RC 1.2.2.1	<i>Public utilities</i>	4.7%	4.6%	3.4%	2.6%
RC 1.6	Stipends	0.1%	0.0%	1.6%	0.1%
<b>RC 2</b>	<b>Total capital investments</b>	<b>1.1%</b>	<b>1.2%</b>	<b>4.9%</b>	<b>3.3%</b>
<b>TOTAL</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

The share of funds spent on food for patients keeps on reducing in 2008 (from 3.8% to 3.5%), which can cause some loss of quality of curative care. Despite the increase in expenditures on food in nominal terms (approximately by 8%), the expenditures on food per 1 patient a day do not reach the standard set forth in the KR Government order (41 som) in most health facilities. The lowest expenditures on food were revealed in Dzhalal-Abad and Batken oblasts (24.3 and 25.1 som respectively).

The subsequent reports on NHA will track further trends in expenditures structure, which gives a more detailed analysis of expenditures in the health system, including classification by the kinds of curative care.

## CONCLUSIONS AND RECOMMENDATIONS

National health accounts of the Kyrgyz Republic in 2008 were developed to furnish more detailed information for analyzing financial resources pooled to the health sector. The NHA reports of 2004, 2006 and 2007 made it possible to prepare this report and carry out comparative analysis of financial flows within the health system of 2004, 2006-2008. The comparative analysis is planned to be expanded in future, which enables to analyze the trend of health financing system development more thoroughly.

### *Aspects of financing of the health sector*

The analysis of NHA outcomes showed that there are some positive trends in the health sector financing system:

- The trend of health sector expenditures keeps on increasing both in nominal and real terms. The real growth of expenditures is caused primarily by growth of financing out of public expenditures.
- The downward trend of private expenditures on health care services stopped in 2008.
- At least a quarter of all expenditures of donor organizations were streamed for purchase of pharmaceuticals in 2008.
- The trend of the share of public health financing keeps on growing in 2008, which demonstrates the growing concern for this issue.

The most significant issues taking place in the health sector financing system are:

- Despite the nominal growth of total health expenditures in 2008, the level of financing per capita in real terms reduced. This situation can be explained by high-rate inflation in 2008.
- The level of private expenditures on health is still high. Therefore, the population of the Kyrgyz Republic is not fully protected from financial risks when referring to health care services.
- Population's expenditures on pharmaceuticals at the out-patient level still exceed public expenditures and are the financial burden for citizens of the republic.
- Despite the gradual increase in the salary fund, the salary rate of practitioners, nursing staff and paramedical staff both at the primary level and at hospitals is still below the average salary within the country.
- Expenditures on total capital investments reduced as compared with 2007 and are at the low level.

### *Methodological aspects of NHA development*

The NHA development in Kyrgyzstan encountered positive and successful points during data institutionalization and collection. Particularly, specialists of the MHI Fund (recognized as the "institutional home" of NHA in Kyrgyzstan) collected and compiled data for this report. However, it should be emphasized that there is still a set of issues that do not allow making a more comprehensive analysis of the health sector financing system. The major part of these issues has been defined during preparation of previous NHA reports. Generally they consist of no data on certain items, such as:

- No data on private health care providers. Administrative data and other regular reports furnish the major part of information required for health account formation. Yet they give insufficient information on non-public health care services.
- Insufficient information on external financing. Despite the fact that such information on external financing has been included into this report, it still is insufficient because not all

donors have furnished such information, according to the survey by international organizations. Thus, about 42% of total volume of external financing cannot be classified.

- Insufficient reporting data on providers by functions. It seems impossible to break down functional performance of general hospitals even having this report. Currently, some data concerning functional break down of health care providers may be obtained only after having analyzed out-of-pocket payments of the population. Yet such information may not represent a full basis for analysis.

### *Recommendations*

- In future it is necessary to make efforts to maintain the trend of increasing of the share of public expenditures in the health sector.
- In order to enhance the financial protection of the population in Kyrgyzstan, it is necessary to gradually reduce official out-of-pocket payments for hospitalization and replace them with public financing throughout the republic.
- The pharmaceutical pricing practices should be revised. Pharmaceuticals should be administered efficiently in order to reduce the financial burden on the population.
- One of the main issues is looking for ways to solve the issue of inadequate salary rate for practitioners and nursing staff in order to handle the staff turnover issue.
- Despite the current significant growth of capital investments, the state should raise funds for further financing of this category. One of the ways to solve it is to establish the centralized fund of capital investments to buildings and structures in the health sector.
- We should keep on determining the volumes of financing from the donor community; in particular, keep on surveying in detail the donors not only for their total expenditures, but also for their itemization, which would make the analysis of health expenditures more qualitative.
- In order to fill the shortage of information on private health care providers, it is necessary to carry out the survey to determine financial indicators of private practice.
- In order to solve the issue of insufficient data on providers by functions, it may be possible to carry out special survey that would help to analyze the expenditures of providers and develop mechanisms of breaking down their expenditures by functions.
- The most important step for further development of NHA in the Kyrgyz Republic is the development of software. Available software will make it possible to obtain more qualitative data on NHA in the future (including their breaking down and balancing for NHA tables), on the one hand, and to expedite the compilation of NHA tables, on the other hand.

## **ANNEX A. TABLES OF NATIONAL HEALTH ACCOUNTS**

## National Health Accounts in Kyrgyzstan 2008

Table 1: National Health expenditures by type of financing sources and financing organizations/agencies, 2008 (thous. soms)

		FS 1 Public funds	including:			FS 2 Private funds	including:				FS 2.3. Non-for- profit institutions servicing individuals	FS 3 External assistance	including:		TOTAL			
			FS 1.1 State budget	including:			FS 1.2 Social Fund	FS 2.1. Contributi ons from employers	FS 2.2 Household funds	including:				FS 3.1 SWAp		FS 3.2 Parallel financin g		
				FS 1.1.1. Republican budget	FS 1.1.2. Local budgets					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
<b>HF.A</b>	<b>STATE GOVERNANCE SECTOR</b>	4 349 777,1	3 873 011,9	3 208 369,3	664 642,6	476 765,2	429 613,9		429 613,9				409 149,0	409 149,0		5 188 540,0		
HF 1.1	State public authorities except social welfare funds	1 154 569,4	1 154 569,4	1 154 569,4			306 880,3		306 880,3				121 493,9	121 493,9		1 582 943,6		
HF 1.1.1	Central governance bodies	1 154 569,4	1 154 569,4	1 154 569,4			306 880,3		306 880,3				121 493,9	121 493,9		1 582 943,6		
HF 1.1.1.1	Ministry of Health	952 020,9	952 020,9	952 020,9			260 135,6		260 135,6				121 493,9	121 493,9		1 333 650,4		
HF 1.1.1.2	Ministry of Defense	25 354,2	25 354,2	25 354,2			22 245,7		22 245,7							47 599,9		
HF 1.1.1.3	Ministry of Justice (GUIN)	44 126,3	44 126,3	44 126,3			539,6		539,6							44 665,9		
HF 1.1.1.4	Ministry of Education						482,0		482,0							482,0		
HF 1.1.1.5	Ministry of Transport and Communications																	
HF 1.1.1.6	Ministry of Interior	26 887,7	26 887,7	26 887,7			2 750,6		2 750,6							29 638,3		
HF 1.1.1.7	Presidential Administration (TCA)	95 831,5	95 831,5	95 831,5			20 726,8		20 726,8							116 558,3		
HF 1.1.1.8	Boarder service	2 477,7	2 477,7	2 477,7												2 477,7		
HF 1.1.1.9	NSS	7 871,1	7 871,1	7 871,1												7 871,1		
<b>HF 1.2.</b>	<b>Social welfare funds</b>	3 195 207,7	2 718 442,5	2 053 799,9	664 642,6	476 765,2	122 733,6		122 733,6				287 655,1	287 655,1		3 605 596,4		
HF 1.2.1	MHIF under MOH KR	3 195 207,7	2 718 442,5	2 053 799,9	664 642,6	476 765,2	122 733,6		122 733,6				287 655,1	287 655,1		3 605 596,4		
<b>HF.B</b>	<b>NON-GOVERNMENTAL SECTOR</b>						5 944 025,8		5 944 025,8	205 691,7		5 738 334,2				5 944 025,8		
HF 2.3	Out-of-pockets payments						5 944 025,8		5 944 025,8	205 691,7		5 738 334,2				5 944 025,8		
<b>HF.3</b>	<b>REST OF THE WORLD</b>												709 045,5		709 045,5	709 045,5		
HF 3.1	Donor organizations												709 045,5		709 045,5	709 045,5		
<b>TOTAL</b>		4 349 777,1	3 873 011,9	3 208 369,3	664 642,6	476 765,2	6 373 639,8		6 373 639,8	205 691,7	429 613,9	5 738 334,2		1 118 194,5	409 149,0	709 045,5	11 841 611,4	

Table 2: National Health expenditures by type of financing organizations/agencies and health providers, 2008 (thous. soms)

		HF.A	HF 1.1	HF 1.1.1	HF 1.1.1.1	HF 1.1.1.2	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	HF 1.1.1.8	HF 1.1.1.9	HF 1.2.	HF 1.2.1
		STATE GOVERNANCE SECTOR	State public authorities except social welfare funds	Central government bodies	Ministry of Health	Ministry of Defense	Ministry of Justice (GUIN)	Ministry of Education	Ministry of Transport and Communications	Ministry of Interior	Presidential Administration (TCA)	Boarder service	NSS	Social welfare funds	MHIF under MOH KR
HP 1	Hospitals	2 365 741,4	376 954,1	376 954,1	376 954,1									1 988 787,3	1 988 787,3
HP 1.1	General hospitals	1 746 484,9												1 746 484,9	1 746 484,9
HP 1.1.1	Other general hospitals (public)	1 559 117,3												1 559 117,3	1 559 117,3
HP 1.1.2	Other general hospitals (private)														
HP 1.1.3	Children's hospitals	187 367,6												187 367,6	187 367,6
HP 1.2	Specialized hospitals (dispensaries, centers)	127 938,9	103 057,9	103 057,9	103 057,9									24 881,0	24 881,0
HP 1.2.1	Psycho-neurological hospitals (dispensaries)	103 057,9	103 057,9	103 057,9	103 057,9										
HP 1.2.2	Narcological hospitals	24 881,0												24 881,0	24 881,0
HP 1.3	Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals	491 317,5	273 896,2	273 896,2	273 896,2									217 421,3	217 421,3
HP 1.3.1	Oncological hospitals	46 330,9	43 145,1	43 145,1	43 145,1									3 185,9	3 185,9
HP 1.3.2	TB hospitals (dispensaries)	288 586,1	230 485,0	230 485,0	230 485,0									58 101,0	58 101,0
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	15 880,9												15 880,9	15 880,9
HP 1.3.4	Infectious diseases hospitals	42 947,7	266,1	266,1	266,1									42 681,6	42 681,6
HP 1.3.5	Other specialized hospitals	19 817,0												19 817,0	19 817,0
HP 1.3.6	Maternity hospitals	77 754,9												77 754,9	77 754,9
HP 1.3.6.1	Public maternity hospitals	77 754,9												77 754,9	77 754,9
HP 1.3.6.2	Private maternity hospitals														
HP 2	Care for patients and rehabilitation centers	39 448,2	36 249,3	36 249,3	36 249,3									3 198,9	3 198,9
HP 2.1	Medical rehabilitation hospitals	24 803,0	21 604,2	21 604,2	21 604,2									3 198,9	3 198,9
HP 2.9	All other residential care facilities	14 645,1	14 645,1	14 645,1	14 645,1										
HP 2.9.1	Sanitoriums of TB patients	12 570,4	12 570,4	12 570,4	12 570,4										
HP 2.9.2	Sanitoriums for children and adolescents	2 074,7	2 074,7	2 074,7	2 074,7										
HP 3	Providers of ambulatory health care	1 431 058,4	51 820,2	51 820,2	51 820,2									1 379 238,2	1 379 238,2
HP 3.1	Office of physicians	1 219 900,8												1 219 900,8	1 219 900,8
HP 3.1.1	FMC	1 116 829,4												1 116 829,4	1 116 829,4
HP 3.1.2	FGP	24 008,8												24 008,8	24 008,8
HP 3.1.3	GPC	79 062,6												79 062,6	79 062,6
HP 3.2	Office of dentists	96 029,0												96 029,0	96 029,0
HP 3.2.1	Public dental polyclinic	96 029,0												96 029,0	96 029,0
HP 3.2.2	Private dental polyclinic														
HP 3.3	Specialized polyclinics and narrow specialists	3 996,1												3 996,1	3 996,1
HP 3.3.1	Specialized polyclinics and dispensaries	3 996,1												3 996,1	3 996,1
HP 3.3.2	Diagnostic centers (private)														
HP 3.3.3	Gynecology and urology centers (private)														
HP 3.4	Outpatient care centers	15 527,0	15 527,0	15 527,0	15 527,0										
HP 3.4.1	The centre of family planning and reproductive health	15 527,0	15 527,0	15 527,0	15 527,0										
HP 3.4.5	Other polyclinics and services of nurses not included in other sub-groups														
HP 3.5	Medical and diagnostic laboratories														

Table 2: National Health expenditures by type of financing organizations/agencies and health providers, 2008 (thous. soms)

		HF.A	HF 1.1	HF 1.1.1	HF 1.1.1.1	HF 1.1.1.2	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	HF 1.1.1.8	HF 1.1.1.9	HF 1.2.	HF 1.2.1
		STATE GOVERNANCE SECTOR	State public authorities except social welfare funds	Central government bodies	Ministry of Health	Ministry of Defense	Ministry of Justice (GUIN)	Ministry of Education	Ministry of Transport and Communications	Ministry of Interior	Presidential Administration (TCA)	Boarder service	NSS	Social welfare funds	MHIF under MOH KR
<b>HP 3.9</b>	<b>Other providers of ambulatory health care</b>	95 605,5	36 293,2	36 293,2	36 293,2									59 312,3	59 312,3
HP 3.9.1	Acute/emergency care services	59 312,3												59 312,3	59 312,3
HP 3.9.1	Acute and emergency care station	59 312,3												59 312,3	59 312,3
HP 3.9.2	Emergency care department in general hospitals and FMC														
HP 3.9.2	Blood transfusion stations	36 293,2	36 293,2	36 293,2	36 293,2										
<b>HP 4</b>	<b>Retail and other providers of medical goods</b>	75 472,7												75 472,7	75 472,7
HP 4.1	Pharmacies	75 472,7												75 472,7	75 472,7
<b>HP 5</b>	<b>Provision and administration of public health programmes</b>	320 815,2	279 265,2	279 265,2	279 265,2									41 550,0	41 550,0
HP 5.1	Sanitary-epidemiological and anti-plague stations	288 117,8	263 378,6	263 378,6	263 378,6									24 739,1	24 739,1
HP 5.2	Anti-epidemic activities														
HP 5.3	AIDS Control Centers	8 665,0	6 356,1	6 356,1	6 356,1									2 308,9	2 308,9
HP 5.4	Health centers and health education activities	1 568,3	52,4	52,4	52,4									1 515,9	1 515,9
HP 5.6	Children's homes, rooms of mother and the child	22 464,1	9 478,1	9 478,1	9 478,1									12 986,1	12 986,1
<b>HP 6</b>	<b>General health administration and insurance</b>	679 862,1	562 512,5	562 512,5	313 219,4	47 599,9	44 665,9	482,0		29 638,2	116 558,3	2 477,7	7 871,1	117 349,6	117 349,6
HP 6.1	Central Office of the Ministry of Health														
HP 6.2	Administrative costs of MHIF	65 538,6												65 538,6	65 538,6
HP 6.5	Centralized accounting offices	263 416,8	250 651,8	250 651,8	250 651,8									12 765,0	12 765,0
HP 6.5.1	Centralized accounting offices (MOH)	396,8	396,8	396,8	396,8									0,0	0,0
HP 6.5.2	Other health expenditures	263 020,0	250 255,0	250 255,0	250 255,0									12 765,0	12 765,0
HP 6.9	Other not categorized services	350 906,6	311 860,6	311 860,6	62 567,5	47 599,9	44 665,9	482,0		29 638,2	116 558,3	2 477,7	7 871,1	39 046,0	39 046,0
HP 6.9.1	Other not categorized services (MOH)	45 251,5	45 251,5	45 251,5	45 251,5									0,0	0,0
HP 6.9.2	Other not categorized services (MHIF)														
HP 6.9.3	Departmental enterprises and organizations	305 655,1	266 609,1	266 609,1	17 316,0	47 599,9	44 665,9	482,0		29 638,2	116 558,3	2 477,7	7 871,1	39 046,0	39 046,0
<b>HP 7</b>	<b>All other industries (rest of the economy)</b>														
HP 7.1	Private households as providers of care														
<b>HP 8</b>	<b>Institutions providing health-related services</b>	276 142,2	276 142,2	276 142,2	276 142,2										
HP 8.1	Research institutes (centers) of health care	85 842,7	85 842,7	85 842,7	85 842,7										
HP 8.2	Educational and training institutions	190 299,6	190 299,6	190 299,6	190 299,6										
<b>HP 9 Rest of world</b>	<b>External provision</b>														
<b>TOTAL</b>		5 188 540,2	1 582 943,5	1 582 943,5	1 333 650,4	47 599,9	44 665,9	482,0		29 638,2	116 558,3	2 477,7	7 871,1	3 605 596,6	3 605 596,6

**Table 2: National Health expenditures by type of financing organizations/agencies and health providers, 2008 (thous. soms)**

		HF.B	HF 2.3	HF.3	HF 3.1	TOTAL
		NON-GOVERNMENTAL SECTOR	Out-of-pockets payments	REST OF THE WORLD	Donor organizations	
<b>HP 1</b>	<b>Hospitals</b>	1 646 348,2	1 646 348,2			4 012 089,5
<b>HP 1.1</b>	<b>General hospitals</b>	1 307 242,8	1 307 242,8			3 053 727,7
HP 1.1.1	Other general hospitals (public)	1 288 362,7	1 288 362,7			2 847 480,0
HP 1.1.2	Other general hospitals (private)					
HP 1.1.3	Children's hospitals	18 880,1	18 880,1			206 247,7
<b>HP 1.2</b>	<b>Specialized hospitals (dispensaries, centers)</b>	2 623,0	2 623,0			130 561,9
HP 1.2.1	Psycho-neurological hospitals (dispensaries)					103 057,9
HP 1.2.2	Narcological hospitals	2 623,0	2 623,0			27 504,0
<b>HP 1.3</b>	<b>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</b>	336 482,4	336 482,4			827 799,9
HP 1.3.1	Oncological hospitals					46 330,9
HP 1.3.2	TB hospitals (dispensaries)					288 586,1
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	4 945,7	4 945,7			20 826,6
HP 1.3.4	Infectious diseases hospitals	4 337,6	4 337,6			47 285,3
HP 1.3.5	Other specialized hospitals	14 553,0	14 553,0			34 370,0
HP 1.3.6	Maternity hospitals	1 681,3	1 681,3			79 436,2
HP 1.3.6.1	Public maternity hospitals	1 681,3	1 681,3			79 436,2
HP 1.3.6.2	Private maternity hospitals					0,0
<b>HP 2</b>	<b>Care for patients and rehabilitation centers</b>					39 448,2
HP 2.1	Medical rehabilitation hospitals					24 803,0
HP 2.9	All other residential care facilities					14 645,1
HP 2.9.1	Sanitoriums of TB patients					12 570,4
HP 2.9.2	Sanitoriums for children and adolescents					2 074,7
<b>HP.3</b>	<b>Providers of ambulatory health care</b>	694 202,8	694 202,8			2 125 261,2
<b>HP 3.1</b>	<b>Office of physicians</b>	17 447,6	17 447,6			1 237 348,4
HP 3.1.1	FMC	13 771,2	13 771,2			1 130 600,7
HP 3.1.2	FGP	37,7	37,7			24 046,5
HP 3.1.3	GPC	3 638,7	3 638,7			82 701,3
<b>HP 3.2</b>	<b>Office of dentists</b>					96 029,0
HP 3.2.1	Public dental polyclinic					96 029,0
HP 3.2.2	Private dental polyclinic					0,0
<b>HP 3.3</b>	<b>Specialized polyclinics and narrow specialists</b>					3 996,1
HP 3.3.1	Specialized polyclinics and dispensaries					3 996,1
HP 3.3.2	Diagnostic centers (private)					0,0
HP 3.3.3	Gynecology and urology centers (private)					0,0
<b>HP 3.4</b>	<b>Outpatient care centers</b>					15 527,0
HP 3.4.1	The centre of family planning and reproductive health					15 527,0
HP 3.4.5	Other polyclinics and services of nurses not included in other sub-groups					0,0
<b>HP 3.5</b>	<b>Medical and diagnostic laboratories</b>					0,0



Table 2: National Health expenditures by type of financing organizations/agencies and health providers, 2008 (thous. soms)

		HF.B	HF 2.3	HF.3	HF 3.1	TOTAL
		NON-GOVERNMENTAL SECTOR	Out-of-pockets payments	REST OF THE WORLD	Donor organizations	
<b>HP 3.9</b>	<b>Other providers of ambulatory health care</b>					95 605,5
HP 3.9.1	Acute/emergency care services					59 312,3
<i>HP 3.9.1</i>	<i>Acute and emergency care station</i>					59 312,3
<i>HP 3.9.2</i>	<i>Emergency care department in general hospitals and FMC</i>					
HP 3.9.2	Blood transfusion stations					36 293,2
<b>HP 4</b>	<b>Retail and other providers of medical goods</b>	3 603 475,3	3 603 475,3			3 678 947,9
HP 4.1	Pharmacies	3 603 475,3	3 603 475,3			3 678 947,9
<b>HP 5</b>	<b>Provision and administration of public health programmes</b>					320 815,2
HP 5.1	Sanitary-epidemiological and anti-plague stations					288 117,8
HP 5.2	Anti-epidemic activities					
HP 5.3	AIDS Control Centers					8 665,0
HP 5.4	Health centers and health education activities					1 568,3
HP 5.6	Children's homes, rooms of mother and the child					22 464,1
<b>HP 6</b>	<b>General health administration and insurance</b>					679 862,1
<i>HP 6.1</i>	<i>Central Office of the Ministry of Health</i>					
<i>HP 6.2</i>	<i>Administrative costs of MHIF</i>					65 538,6
<i>HP 6.5</i>	<i>Centralized accounting offices</i>					263 416,8
HP 6.5.1	Centralized accounting offices (MOH)					396,8
HP 6.5.2	Other health expenditures					263 020,0
<i>HP 6.9</i>	<i>Other not categorized services</i>					350 906,6
HP 6.9.1	Other not categorized services (MOH)					45 251,5
HP 6.9.2	Other not categorized services (MHIF)					
HP 6.9.3	Departmental enterprises and organizations					305 655,1
<b>HP 7</b>	<b>All other industries (rest of the economy)</b>					
HP 7.1	Private households as providers of care					
<b>HP 8</b>	<b>Institutions providing health-related services</b>					276 142,2
<i>HP 8.1</i>	<i>Research institutes (centers) of health care</i>					85 842,7
<i>HP 8.2</i>	<i>Educational and training institutions</i>					190 299,6
<b>HP 9 Rest of world</b>	<b>External provision</b>			709 045,0	709 045,0	709 045,0
<b>TOTAL</b>		5 944 026,2	5 944 026,2	709 045,0	709 045,0	11 841 611,4

**Table 3: National Health expenditures by type of health providers and health functions, 2008 (thous. soms)**

		HC 1 Curative care services									
		HC 1 Curative care services	HC 1.1 Inpatient curative care								
			HC 1.1 Inpatient curative care	HC 1.1.1 Surgery	HC 1.1.2 Cardiosurgery	HC 1.1.3 Internal medicine	HC 1.1.4 Obstetrics/Gynecol ogy	HC 1.1.5 Oncology	HC 1.1.6 Tuberculosis	HC 1.1.7 Infections	HC 1.1.8 Mental health
<b>HP 1</b>	<b>Hospitals</b>	<b>4 261 382,6</b>	<b>4 261 382,6</b>	<b>733,2</b>	<b>24 015,6</b>	<b>1 005,0</b>	<b>115 999,5</b>	<b>46 330,9</b>	<b>288 586,1</b>	<b>47 285,3</b>	<b>103 057,9</b>
<b>HP 1.1</b>	<b>General hospitals</b>	<b>3 303 020,8</b>	<b>3 303 020,8</b>	<b>733,2</b>	<b>24 015,6</b>	<b>1 005,0</b>	<b>2 193,2</b>				
HP 1.1.1	Other general hospitals (public)	3 096 773,0	3 096 773,0	733,2	24 015,6	1 005,0					
HP 1.1.2	Other general hospitals (private)										
HP 1.1.3	Children's hospitals	206 247,7	206 247,7				2 193,2				
<b>HP 1.2</b>	<b>Specialized hospitals (dispensaries, centers)</b>	<b>130 561,9</b>	<b>130 561,9</b>								<b>103 057,9</b>
HP 1.2.1	Psycho-neurological hospitals (dispensaries)	103 057,9	103 057,9								103 057,9
HP 1.2.2	Narcological hospitals	27 504,0	27 504,0								
<b>HP 1.3</b>	<b>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</b>	<b>827 799,9</b>	<b>827 799,9</b>				<b>113 806,2</b>	<b>46 330,9</b>	<b>288 586,1</b>	<b>47 285,3</b>	
HP 1.3.1	Oncological hospitals	46 330,9	46 330,9					46 330,9			
HP 1.3.2	TB hospitals (dispensaries)	288 586,1	288 586,1						288 586,1		
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	20 826,6	20 826,6							0,0	
HP 1.3.4	Infectious diseases hospitals	47 285,3	47 285,3							47 285,3	
HP 1.3.5	Other specialized hospitals	34 370,0	34 370,0				34 370,0				
HP 1.3.6	Maternity hospitals	79 436,2	79 436,2				79 436,2				
HP 1.3.6.1	Public maternity hospitals	79 436,2	79 436,2				79 436,2				
HP 1.3.6.2	Private maternity hospitals										
<b>HP 2</b>	<b>Boarding institutions and other institutions delivering care</b>	<b>39 448,2</b>	<b>39 448,2</b>						<b>14 645,1</b>		
HP 2.1	Medical rehabilitation hospitals	24 803,0	24 803,0						0,0		
HP 2.9	All other residential care facilities	14 645,1	14 645,1						14 645,1		
HP 2.9.1	Sanitoriums of TB patients	12 570,4	12 570,4						12 570,4		
HP 2.9.2	Sanitoriums for children and adolescents	2 074,7	2 074,7						2 074,7		
<b>HP.3</b>	<b>Providers of ambulatory health care</b>	<b>2 087 373,0</b>	<b>13 932,0</b>								
<b>HP 3.1</b>	<b>Office of physicians</b>	<b>1 237 348,4</b>									
HP 3.1.1	FMC	1 130 600,7									
HP 3.1.2	FGP	24 046,5									
HP 3.1.3	GPC	82 701,3									
<b>HP 3.2</b>	<b>Office of dentists</b>	<b>96 029,0</b>									
HP 3.2.1	Public dental polyclinic	96 029,0									
HP 3.2.2	Private dental polyclinic										
<b>HP 3.3</b>	<b>Specialized polyclinics and narrow specialists</b>	<b>3 996,1</b>									
HP 3.3.1	Specialized polyclinics and dispensaries	3 996,1									
HP 3.3.2	Diagnostic centers (private)										
HP 3.3.3	Gynecology and urology centers (private)										
<b>HP 3.4</b>	<b>Outpatient care centers</b>	<b>3 936,1</b>	<b>3 936,1</b>								

**Table 3: National Health expenditures by type of health providers and health functions, 2008 (thous. soms)**

		HC 1 Curative care services							
		HC 1.1.9	HC 1.2	HC 1.3 Outpatient curative care					HC 4
				HC 1.3	HC 1.3.1	HC 1.3.1.1	HC 1.3.2	HC 1.3.3	
<b>HP 1</b>	<b>Hospitals</b>	3 634 369,1							
<b>HP 1.1</b>	<b>General hospitals</b>	3 275 073,7							
HP 1.1.1	Other general hospitals (public)	3 071 019,2							
HP 1.1.2	Other general hospitals (private)								
HP 1.1.3	Children's hospitals	204 054,5							
<b>HP 1.2</b>	<b>Specialized hospitals (dispensaries, centers)</b>	27 504,0							
HP 1.2.1	Psycho-neurological hospitals (dispensaries)	0,0							
HP 1.2.2	Narcological hospitals	27 504,0							
<b>HP 1.3</b>	<b>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</b>	331 791,4							
HP 1.3.1	Oncological hospitals								
HP 1.3.2	TB hospitals (dispensaries)								
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	20 826,6							
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								
<b>HP 2</b>	<b>Boarding institutions and other institutions delivering care</b>	24 803,0							
HP 2.1	Medical rehabilitation hospitals	24 803,0							
HP 2.9	All other residential care facilities								
HP 2.9.1	Sanitoriums of TB patients								
HP 2.9.2	Sanitoriums for children and adolescents								
<b>HP.3</b>	<b>Providers of ambulatory health care</b>	13 932,0		2 073 441,0	1 973 415,9	59 312,3	96 029,0	3 996,1	
<b>HP 3.1</b>	<b>Office of physicians</b>			1 237 348,4	1 237 348,4				
HP 3.1.1	FMC			1 130 600,7	1 130 600,7				
HP 3.1.2	FGP			24 046,5	24 046,5				
HP 3.1.3	GPC			82 701,3	82 701,3				
<b>HP 3.2</b>	<b>Office of dentists</b>			96 029,0			96 029,0		
HP 3.2.1	Public dental polyclinic			96 029,0			96 029,0		
HP 3.2.2	Private dental polyclinic								
<b>HP 3.3</b>	<b>Specialized polyclinics and narrow specialists</b>			3 996,1				3 996,1	
HP 3.3.1	Specialized polyclinics and dispensaries			3 996,1				3 996,1	
HP 3.3.2	Diagnostic centers (private)								
HP 3.3.3	Gynecology and urology centers (private)								
<b>HP 3.4</b>	<b>Outpatient care centers</b>	3 936,1							

**Table 3: National Health expenditures by type of health providers and health functions, 2008 (thous. soms)**

		HC 4 Auxiliary types of health services		HC 5 Medical items prescribed to outpatient patients		HC 6 Prevention and public health services			
		HC 4.1	HC 4.2	HC 5.1	HC 5.1.1	HC 6	HC 6.1	HC 6.2	HC 6.3
		Clinical laboratories	Diagnostic services	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
<b>HP 1</b>	<b>Hospitals</b>								
<b>HP 1.1</b>	<b>General hospitals</b>								
HP 1.1.1	Other general hospitals (public)								
HP 1.1.2	Other general hospitals (private)								
HP 1.1.3	Children's hospitals								
<b>HP 1.2</b>	<b>Specialized hospitals (dispensaries, centers)</b>								
HP 1.2.1	Psycho-neurological hospitals (dispensaries)								
HP 1.2.2	Narcological hospitals								
<b>HP 1.3</b>	<b>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</b>								
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								
<b>HP 2</b>	<b>Boarding institutions and other institutions delivering care</b>								
HP 2.1	Medical rehabilitation hospitals								
HP 2.9	All other residential care facilities								
HP 2.9.1	Sanitoriums of TB patients								
HP 2.9.2	Sanitoriums for children and adolescents								
<b>HP.3</b>	<b>Providers of ambulatory health care</b>					37 888,2	11 590,9		
<b>HP 3.1</b>	<b>Office of physicians</b>								
HP 3.1.1	FMC								
HP 3.1.2	FGP								
HP 3.1.3	GPC								
<b>HP 3.2</b>	<b>Office of dentists</b>								
HP 3.2.1	Public dental polyclinic								
HP 3.2.2	Private dental polyclinic								
<b>HP 3.3</b>	<b>Specialized polyclinics and narrow specialists</b>								
HP 3.3.1	Specialized polyclinics and dispensaries								
HP 3.3.2	Diagnostic centers (private)								
HP 3.3.3	Gynecology and urology centers (private)								
<b>HP 3.4</b>	<b>Outpatient care centers</b>					11 590,9	11 590,9		

**Table 3: National Health expenditures by type of health providers and health functions, 2008 (thous. soms)**

		HC 6 Prevention and public health services		HC 7 Administration of health care and health insurance	HC.R. 1-5 <i>Health related functions</i>	HC.R. 2 <i>Education and training of health specialists</i>	HC.R. 3 <i>Scientific research and development in the area of health care</i>	HC. Nsk HC <i>Not categorized expenditures</i>	TOTAL
		HC 6.4	HC 6.9	HC 7.1					
		Prevention of non-communicable diseases	All other services of public health	Administration of general management of health care					
<b>HP 1</b>	<b>Hospitals</b>								4 261 382,6
<b>HP 1.1</b>	<b>General hospitals</b>								3 303 020,8
HP 1.1.1	Other general hospitals (public)								3 096 773,0
HP 1.1.2	Other general hospitals (private)								
HP 1.1.3	Children's hospitals								206 247,7
<b>HP 1.2</b>	<b>Specialized hospitals (dispensaries, centers)</b>								130 561,9
HP 1.2.1	Psycho-neurological hospitals (dispensaries)								103 057,9
HP 1.2.2	Narcological hospitals								27 504,0
<b>HP 1.3</b>	<b>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</b>								516 835,1
HP 1.3.1	Oncological hospitals								46 330,9
HP 1.3.2	TB hospitals (dispensaries)								288 586,1
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)								20 826,6
HP 1.3.4	Infectious diseases hospitals								47 285,3
HP 1.3.5	Other specialized hospitals								34 370,0
HP 1.3.6	Maternity hospitals								79 436,2
HP 1.3.6.1	Public maternity hospitals								79 436,2
HP 1.3.6.2	Private maternity hospitals								
<b>HP 2</b>	<b>Boarding institutions and other institutions delivering care</b>								39 448,2
HP 2.1	Medical rehabilitation hospitals								24 803,0
HP 2.9	All other residential care facilities								14 645,1
HP 2.9.1	Sanitoriums of TB patients								12 570,4
HP 2.9.2	Sanitoriums for children and adolescents								2 074,7
<b>HP.3</b>	<b>Providers of ambulatory health care</b>		26 297,3						2 125 261,2
<b>HP 3.1</b>	<b>Office of physicians</b>								1 237 348,4
HP 3.1.1	FMC								1 130 600,7
HP 3.1.2	FGP								24 046,5
HP 3.1.3	GPC								82 701,3
<b>HP 3.2</b>	<b>Office of dentists</b>								96 029,0
HP 3.2.1	Public dental polyclinic								96 029,0
HP 3.2.2	Private dental polyclinic								
<b>HP 3.3</b>	<b>Specialized polyclinics and narrow specialists</b>								3 996,1
HP 3.3.1	Specialized polyclinics and dispensaries								3 996,1
HP 3.3.2	Diagnostic centers (private)								
HP 3.3.3	Gynecology and urology centers (private)								
<b>HP 3.4</b>	<b>Outpatient care centers</b>								15 527,0

**Table 3: National Health expenditures by type of health providers and health functions, 2008 (thous. soms)**

		HC 1 Curative care services											
		HC 1 Curative care services	HC 1.1 Inpatient curative care										
			HC 1.1 Inpatient curative care	HC 1.1.1 Surgery	HC 1.1.2 Cardiosurgery	HC 1.1.3 Internal medicine	HC 1.1.4 Obstetrics/Gynecol ogy	HC 1.1.5 Oncology	HC 1.1.6 Tuberculosis	HC 1.1.7 Infections	HC 1.1.8 Mental health		
HP 3.4.1	The centre of family planning and reproductive health	3 936,1	3 936,1										
HP 3.4.5	Other polyclinics and services of nurses not included in other sub-groups												
<b>HP 3.5</b>	<b>Medical and diagnostic laboratories</b>												
<b>HP 3.9</b>	<b>Other providers of ambulatory health care</b>	69 308,2	9 995,9										
HP 3.9.1	Acute/emergency care services	59 312,3											
HP 3.9.1	Acute and emergency care station	59 312,3											
HP 3.9.2	Emergency care department in general hospitals and FMC												
HP 3.9.2	Blood transfusion stations	9 995,9	9 995,9										
<b>HP 4</b>	<b>Retail and other providers of medical goods</b>												
HP 4.1	Pharmacies												
<b>HP 5</b>	<b>Provision and administration of public health programmes</b>												
HP 5.1	Sanitary-epidemiological and anti-plague stations												
HP 5.2	Anti-epidemic activities												
HP 5.3	AIDS Control Centers												
HP 5.4	Health centers and health education activities												
HP 5.6	Children's homes, rooms of mother and the child												
<b>HP 6</b>	<b>General health administration and insurance</b>												
<b>HP 6.1</b>	<b>Central Office of the Ministry of Health</b>												
<b>HP 6.2</b>	<b>Administrative costs of MHIF</b>												
<b>HP 6.5</b>	<b>Centralized accounting offices</b>												
HP 6.5.1	Centralized accounting offices (MOH)												
HP 6.5.2	Other health expenditures												
<b>HP 6.9</b>	<b>Other not categorized services</b>												
HP 6.9.1	Other not categorized services (MOH)												
HP 6.9.2	Other not categorized services (MHIF)												
HP 6.9.3	Departmental enterprises and organizations												
<b>HP 7</b>	<b>All other industries (rest of the economy)</b>												
HP 7.1	Private households as providers of care												
<b>HP 8</b>	<b>Institutions providing health-related services</b>												
HP 8.1	Research institutes (centers) of health care												
HP 8.2	Educational and training institutions												
<b>HP 9</b>	<b>External provision</b>	130 235,7	109 497,9										
<b>TOTAL</b>		<b>6 518 439,4</b>	<b>4 424 260,6</b>	<b>733,2</b>	<b>24 015,6</b>	<b>1 005,0</b>	<b>115 999,5</b>	<b>46 330,9</b>	<b>303 231,2</b>	<b>47 285,3</b>	<b>103 057,9</b>		

**Table 3: National Health expenditures by type of health providers and health functions, 2008 (thous. soms)**

		HC 1 Curative care services							HC 4 Auxiliary types of health services
		HC 1.1.9 Other	HC 1.2 Day stay curative care delivery	HC 1.3 Outpatient curative care					
				HC 1.3	HC 1.3.1	HC 1.3.1.1	HC 1.3.2	HC 1.3.3	
				Outpatient curative care	Main medical and diagnostic services	Emergency care services	Outpatient dental care	All other specialized health services и	
HP 3.4.1	The centre of family planning and reproductive health	3 936,1							
HP 3.4.5	Other polyclinics and services of nurses not included in other sub-groups								
<b>HP 3.5</b>	<b>Medical and diagnostic laboratories</b>								
<b>HP 3.9</b>	<b>Other providers of ambulatory health care</b>	9 995,9	59 312,3	59 312,3	59 312,3				
HP 3.9.1	Acute/emergency care services		59 312,3	59 312,3	59 312,3				
<i>HP 3.9.1</i>	Acute and emergency care station		59 312,3	59 312,3	59 312,3				
<i>HP 3.9.2</i>	Emergency care department in general hospitals and FMC								
HP 3.9.2	Blood transfusion stations	9 995,9							
<b>HP 4</b>	<b>Retail and other providers of medical goods</b>								
HP 4.1	Pharmacies								
<b>HP 5</b>	<b>Provision and administration of public health programmes</b>								
HP 5.1	Sanitary-epidemiological and anti-plague stations								
HP 5.2	Anti-epidemic activities								
HP 5.3	AIDS Control Centers								
HP 5.4	Health centers and health education activities								
HP 5.6	Children's homes, rooms of mother and the child								
<b>HP 6</b>	<b>General health administration and insurance</b>								
<i>HP 6.1</i>	<i>Central Office of the Ministry of Health</i>								
<i>HP 6.2</i>	<i>Administrative costs of MHIF</i>								
<i>HP 6.5</i>	<i>Centralized accounting offices</i>								
HP 6.5.1	Centralized accounting offices (MOH)								
HP 6.5.2	Other health expenditures								
<b>HP 6.9</b>	<b>Other not categorized services</b>								
HP 6.9.1	Other not categorized services (MOH)								
HP 6.9.2	Other not categorized services (MHIF)								
HP 6.9.3	Departmental enterprises and organizations								
<b>HP 7</b>	<b>All other industries (rest of the economy)</b>								
HP 7.1	Private households as providers of care								
<b>HP 8</b>	<b>Institutions providing health-related services</b>								
<i>HP 8.1</i>	<i>Research institutes (centers) of health care</i>								
<i>HP 8.2</i>	<i>Educational and training institutions</i>								
<b>HP 9</b>	<b>External provision</b>	109 497,9	20 737,8					20 737,8	
<b>TOTAL</b>		<b>3 782 602,0</b>	<b>2 094 178,8</b>	<b>1 973 415,9</b>	<b>59 312,3</b>	<b>96 029,0</b>	<b>24 733,9</b>		

**Table 3: National Health expenditures by type of health providers and health functions, 2008 (thous. soms)**

		HC 4 Auxiliary types of health services		HC 5 Medical items prescribed to outpatient patients		HC 6 Prevention and public health services			
		HC 4.1	HC 4.2	HC 5.1	HC 5.1.1	HC 6	HC 6.1	HC 6.2	HC 6.3
		Clinical laboratories	Diagnostic services	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
HP 3.4.1	The centre of family planning and reproductive health					11 590,9	11 590,9		
HP 3.4.5	Other polyclinics and services of nurses not included in other sub-groups								
<b>HP 3.5</b>	<b>Medical and diagnostic laboratories</b>								
<b>HP 3.9</b>	<b>Other providers of ambulatory health care</b>					26 297,3			
HP 3.9.1	Acute/emergency care services								
<i>HP 3.9.1</i>	Acute and emergency care station								
<i>HP 3.9.2</i>	Emergency care department in general hospitals and FMC								
HP 3.9.2	Blood transfusion stations					26 297,3			
<b>HP 4</b>	<b>Retail and other providers of medical goods</b>			3 678 947,4	75 472,7				
HP 4.1	Pharmacies			3 678 947,4	75 472,7				
<b>HP 5</b>	<b>Provision and administration of public health programmes</b>					320 815,2	22 202,4		
HP 5.1	Sanitary-epidemiological and anti-plague stations					288 117,8			
HP 5.2	Anti-epidemic activities								
HP 5.3	AIDS Control Centers					8 665,0			
HP 5.4	Health centers and health education activities					1 568,3			
HP 5.6	Children's homes, rooms of mother and the child					22 464,1	22 202,4		
<b>HP 6</b>	<b>General health administration and insurance</b>					3 962,1			
<i>HP 6.1</i>	<i>Central Office of the Ministry of Health</i>								
<i>HP 6.2</i>	<i>Administrative costs of MHIF</i>								
<i>HP 6.5</i>	<i>Centralized accounting offices</i>					706,5			
HP 6.5.1	Centralized accounting offices (MOH)								
HP 6.5.2	Other health expenditures					706,5			
<b>HP 6.9</b>	<b>Other not categorized services</b>					3 255,6			
HP 6.9.1	Other not categorized services (MOH)					2 802,4			
HP 6.9.2	Other not categorized services (MHIF)								
HP 6.9.3	Departmental enterprises and organizations					453,2			
<b>HP 7</b>	<b>All other industries (rest of the economy)</b>								
HP 7.1	Private households as providers of care								
<b>HP 8</b>	<b>Institutions providing health-related services</b>								
<i>HP 8.1</i>	<i>Research institutes (centers) of health care</i>								
<i>HP 8.2</i>	<i>Educational and training institutions</i>								
<b>HP 9</b>	<b>External provision</b>					144 308,1			
<b>TOTAL</b>				3 678 947,4	75 472,7	506 973,5	33 793,3		



**Table 3: National Health expenditures by type of health providers and health functions, 2008 (thous. soms)**

		HC 6 Prevention and public health services		HC 7 Administration of health care and health insurance	HC.R. 1-5 <i>Health related functions</i>	HC.R. 2 <i>Education and training of health specialists</i>	HC.R. 3 <i>Scientific research and development in the area of health care</i>	HC. Nsk HC <i>Not categorized expenditures</i>	TOTAL
		HC 6.4	HC 6.9	HC 7.1					
		Prevention of non-communicable diseases	All other services of public health	Administration of general management of health care					
HP 3.4.1	The centre of family planning and reproductive health								15 527,0
HP 3.4.5	Other polyclinics and services of nurses not included in other sub-groups								
<b>HP 3.5</b>	<b>Medical and diagnostic laboratories</b>								
<b>HP 3.9</b>	<b>Other providers of ambulatory health care</b>		26 297,3						95 605,5
HP 3.9.1	Acute/emergency care services								59 312,3
HP 3.9.1	Acute and emergency care station								59 312,3
HP 3.9.2	Emergency care department in general hospitals and FMC								
HP 3.9.2	Blood transfusion stations		26 297,3						36 293,2
<b>HP 4</b>	<b>Retail and other providers of medical goods</b>								3 678 947,4
HP 4.1	Pharmacies								3 678 947,4
<b>HP 5</b>	<b>Provision and administration of public health programmes</b>		298 612,9						320 815,2
HP 5.1	Sanitary-epidemiological and anti-plague stations		288 117,8						288 117,8
HP 5.2	Anti-epidemic activities								
HP 5.3	AIDS Control Centers		8 665,0						8 665,0
HP 5.4	Health centers and health education activities		1 568,3						1 568,3
HP 5.6	Children's homes, rooms of mother and the child		261,8						22 464,1
<b>HP 6</b>	<b>General health administration and insurance</b>		3 962,1	65 538,6	361 068,3				430 569,0
<b>HP 6.1</b>	<b>Central Office of the Ministry of Health</b>								
<b>HP 6.2</b>	<b>Administrative costs of MHIF</b>			65 538,6					65 538,6
<b>HP 6.5</b>	<b>Centralized accounting offices</b>		706,5		262 710,4				263 416,8
HP 6.5.1	Centralized accounting offices (MOH)								396,8
HP 6.5.2	Other health expenditures		706,5		262 313,6				263 020,0
<b>HP 6.9</b>	<b>Other not categorized services</b>		3 255,6		98 357,9				101 613,5
HP 6.9.1	Other not categorized services (MOH)		2 802,4		42 449,1				45 251,5
HP 6.9.2	Other not categorized services (MHIF)								
HP 6.9.3	Departmental enterprises and organizations		453,2		55 908,8				56 362,0
<b>HP 7</b>	<b>All other industries (rest of the economy)</b>								
HP 7.1	Private households as providers of care								
<b>HP 8</b>	<b>Institutions providing health-related services</b>					190 299,6	85 842,7		276 142,2
HP 8.1	Research institutes (centers) of health care						85 842,7		85 842,7
HP 8.2	Educational and training institutions					190 299,6			190 299,6
<b>HP 9</b>	<b>External provision</b>		144 308,1	67 307,6				367 194,1	709 045,5
<b>TOTAL</b>			473 180,3	132 846,2	361 068,3	190 299,6	85 842,7	367 194,1	11 841 611,3

**Table 4: National Health expenditures by type of financing organizations/agencies and health functions, 2008 (thous. soms)**

		HC 1 Curative care services										
		HC 1	HC 1.1 Inpatient curative care									
			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	HC 1.1.7	HC 1.1.8	HC 1.1.9
Curative care services	Inpatient curative care	Surgery	Cardiosurgery	Internal medicine	Obstetrics/Gynecology	Oncology	Tuberculosis	Infections	Mental health	Other		
<b>HF.A</b>	<b>STATE GOVERNANCE SECTOR</b>	4 047 652,8	2 668 414,6	9 270,2	24 015,6	1 005,0	91 967,8	46 330,9	303 231,2	42 947,7	103 057,9	2 046 588,2
HF 1.1	State public authorities except social welfare funds	630 976,5	630 976,5					43 145,1	246 422,8	266,1	103 057,9	238 084,6
HF 1.1.1	Central governance bodies	630 976,5	630 976,5					43 145,1	246 422,8	266,1	103 057,9	238 084,6
HF 1.1.1.1	Ministry of Health	428 428,1	428 428,1					43 145,1	246 422,8	266,1	103 057,9	35 536,2
HF 1.1.1.2	Ministry of Defense	25 354,2	25 354,2									25 354,2
HF 1.1.1.3	Ministry of Justice (GUIN)	44 126,3	44 126,3									44 126,3
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	26 887,6	26 887,6									26 887,6
HF 1.1.1.7	Presidential Administration (TCA)	95 831,5	95 831,5									95 831,5
HF 1.1.1.8	Boarder service	2 477,7	2 477,7									2 477,7
HF 1.1.1.9	NSS	7 871,1	7 871,1									7 871,1
<b>HF 1.2.</b>	<b>Social welfare funds</b>	3 416 676,4	2 037 438,2	9 270,2	24 015,6	1 005,0	91 967,8	3 185,9	56 808,4	42 681,6		1 808 503,6
HF 1.2.1	MHIF under MOH KR	3 416 676,4	2 037 438,2	9 270,2	24 015,6	1 005,0	91 967,8	3 185,9	56 808,4	42 681,6		1 808 503,6
<b>HF.B</b>	<b>NON-GOVERNMENTAL SECTOR</b>	2 340 551,1	1 646 348,3				2 385,8			4 337,6		1 639 624,9
HF 2.3	Out-of-pockets payments	2 340 551,1	1 646 348,3				2 385,8			4 337,6		1 639 624,9
<b>HF.3</b>	<b>REST OF THE WORLD</b>	130 234,2	109 496,4									109 496,4
HF 3.1	Donor organizations	130 234,2	109 496,4									109 496,4
<b>TOTAL</b>		6 518 438,1	4 424 259,3	9 270,2	24 015,6	1 005,0	94 353,6	46 330,9	303 231,2	47 285,3	103 057,9	3 795 709,5

**Table 4: National Health expenditures by type of financing organizations/agencies and health functions, 2008 (thous. soms)**

		HC 1 Curative care services					HC 4 Auxiliary types of health services			HC 5 Medical items prescribed to outpatient patients		
		HC 1.2	HC 1.3 Outpatient curative care					HC 4	HC 4.1	HC 4.2	HC 5.1	HC 5.1.1
			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							
<b>HF.A</b>	<b>STATE GOVERNANCE SECTOR</b>		1 379 238,2	59 312,3	59 312,3	96 029,0	1 223 896,9				75 472,7	75 472,7
HF 1.1	State 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											
<b>HF 1.2.</b>	<b>Social welfare funds</b>		1 379 238,2	59 312,3	59 312,3	96 029,0	1 223 896,9				75 472,7	75 472,7
HF 1.2.1	MHIF under MOH KR		1 379 238,2	59 312,3	59 312,3	96 029,0	1 223 896,9				75 472,7	75 472,7
<b>HF.B</b>	<b>NON-GOVERNMENTAL SECTOR</b>		694 202,8	676 755,2			17 447,6				3 603 476,2	
HF 2.3	Out-of-pockets payments		694 202,8	676 755,2			17 447,6				3 603 476,2	
<b>HF.3</b>	<b>REST OF THE WORLD</b>		20 737,8				20 737,8					
HF 3.1	Donor organizations		20 737,8				20 737,8					
<b>TOTAL</b>			2 094 178,8	736 067,5	59 312,3	96 029,0	1 262 082,3				3 678 948,9	75 472,7

**Table 4: National Health expenditures by type of financing organizations/agencies and health functions, 2007 (thous. soms)**

		HC 6 Prevention and public health services				HC 6 Prevention and public health services		HC 7 Administration of health care and health insurance	HC.R. 1-5	HC.R. 2	HC.R. 3	HC. Nsk HC	TOTAL
		HC 6	HC 6.1	HC 6.2	HC 6.3	HC 6.4	HC 6.9	HC 7.1					
		Prevention and public health services	Mother and child health; Family planning and consultations	Health services in school	Prevention of communicable diseases	Prevention of non-communicable diseases	All other services of public health	Administration of general management of health care	Health related functions	Education and training of health specialists	Scientific research and development in the area of health care	Not categorized expenditures	
<b>HF.A</b>	<b>STATE GOVERNANCE SECTOR</b>	362 665,5	33 793,3				328 872,2	26 574,8	350 591,7	190 299,5	85 842,7	49 440,4	5 188 540,1
HF 1.1	State public authorities except social welfare funds	329 243,5	20 924,5				308 319,0		310 013,9	190 299,5	85 842,7		1 546 376,0
HF 1.1.1	Central governance bodies	329 243,5	20 924,5				308 319,0		310 013,9	190 299,5	85 842,7		1 546 376,0
HF 1.1.1.1	Ministry of Health	329 243,5	20 924,5				308 319,0		310 013,9	190 299,5	85 842,7		1 343 827,6
HF 1.1.1.2	Ministry of Defense												25 354,2
HF 1.1.1.3	Ministry of Justice (GUIN)												44 126,3
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												26 887,6
HF 1.1.1.7	Presidential Administration (TCA)												95 831,5
HF 1.1.1.8	Boarder service												2 477,7
HF 1.1.1.9	NSS												7 871,1
<b>HF 1.2.</b>	<b>Social welfare funds</b>	33 421,9	12 868,8				20 553,2	26 574,8	40 577,8			49 440,4	3 642 164,1
HF 1.2.1	MHIF under MOH KR	33 421,9	12 868,8				20 553,2	26 574,8	40 577,8			49 440,4	3 642 164,1
<b>HF.B</b>	<b>NON-GOVERNMENTAL SECTOR</b>												5 944 027,2
HF 2.3	Out-of-pockets payments												5 944 027,2
<b>HF.3</b>	<b>REST OF THE WORLD</b>	144 308,1						67 307,6				367 194,2	709 044,1
HF 3.1	Donor organizations	144 308,1					144 308,1	67 307,6				367 194,2	709 044,1
<b>TOTAL</b>		506 973,5	33 793,3				328 872,2	93 882,4	350 591,7	190 299,5	85 842,7	416 634,6	11 841 611,4

Table 5: National Health expenditures by type of financing organizations/agencies and resource costs, 2008 (thous. soms)

		RC 1 Recurrent expenditures								
		RC 1 Recurrent expenditures	RC 1.1 Staff related expenditures				RC 1.2 Procurements and services			
			RC 1.1	RC 1.1.1	RC 1.1.2	RC 1.1.3	RC 1.2	RC 1.2.1	RC 1.2.1.1	RC 1.2.1.2
		Staff related expenditures	Salary	Contributions to Social Fund	Travel allowance	Procurements and services	Procurement of items and materials for the current economic purposes	Expenditures on food	Expenditures on procurement of medicines and bandages	
<b>HP 1</b>	<b>Hospitals</b>	4 137 177,0	2 969 789,5	2 727 822,2	235 464,6	6 502,7	1 167 387,6	796 539,8	335 569,5	460 970,3
<b>HP 1.1</b>	<b>General hospitals</b>	3 188 625,9	2 310 285,5	2 124 546,9	180 194,7	5 543,9	878 340,4	585 465,6	220 223,9	365 241,7
HP 1.1.1	Other general hospitals (public)	2 995 365,9	2 204 712,8	2 035 854,8	163 870,4	4 987,6	790 653,1	529 861,1	197 780,7	332 080,4
HP 1.1.2	Other general hospitals (private)									
HP 1.1.3	Children's hospitals	192 767,5	105 572,6	88 692,1	16 324,3	556,3	87 194,9	55 604,5	22 443,2	33 161,3
<b>HP 1.2</b>	<b>Specialized hospitals (dispensaries, centers)</b>	129 580,0	72 448,0	60 490,3	11 629,9	327,8	57 131,9	36 699,2	26 727,4	9 971,9
HP 1.2.1	Psycho-neurological hospitals (dispensaries)	103 057,9	58 421,8	48 782,9	9 400,3	238,6	44 636,1	30 818,7	24 063,7	6 755,0
HP 1.2.2	Narcological hospitals	26 522,1	14 026,2	11 707,4	2 229,6	89,2	12 495,9	5 880,6	2 663,7	3 216,9
<b>HP 1.3</b>	<b>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</b>	819 217,4	587 055,9	542 785,0	43 639,9	631,0	232 161,4	174 375,0	88 618,3	85 756,8
HP 1.3.1	Oncological hospitals	43 551,0	24 165,6	20 248,7	3 850,1	66,9	19 385,4	12 317,7	4 778,0	7 539,7
HP 1.3.2	TB hospitals (dispensaries)	286 790,4	154 948,0	130 162,9	24 312,4	472,6	131 842,5	104 002,7	66 278,4	37 724,3
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	20 311,3	10 262,6	8 567,2	1 653,9	41,5	10 048,7	6 881,7	2 405,1	4 476,6
HP 1.3.4	Infectious diseases hospitals	44 971,1	22 043,8	18 475,7	3 518,2	50,0	22 927,3	15 737,7	4 271,3	11 466,4
HP 1.3.5	Other specialized hospitals	33 292,5	11 563,2	9 720,0	1 843,1		21 729,3	17 755,9	2 895,8	14 860,1
HP 1.3.6	Maternity hospitals	79 336,2	53 107,9	44 645,7	8 462,2		26 228,3	17 679,3	7 989,6	9 689,6
HP 1.3.6.1	Public maternity hospitals	79 336,2	53 107,9	44 645,7	8 462,2		26 228,3	17 679,3	7 989,6	9 689,6
HP 1.3.6.2	Private maternity hospitals									
<b>HP 2</b>	<b>Boarding institutions and other institutions delivering care</b>	36 849,9	18 113,7	15 299,0	2 618,7	196,0	18 736,2	11 320,9	7 210,6	4 110,3
HP 2.1	Medical rehabilitation hospitals	22 204,7	11 078,1	9 267,0	1 649,1	162,0	11 126,6	6 288,5	4 331,2	1 957,3
HP 2.9	All other residential care facilities	14 645,1	7 035,6	6 032,0	969,6	34,0	7 609,5	5 032,4	2 879,4	2 153,0
HP 2.9.1	Sanitoriums of TB patients	12 570,4	5 894,6	5 067,3	807,3	20,0	6 675,8	4 525,4	2 505,0	2 020,4
HP 2.9.2	Sanitoriums for children and adolescents	2 074,7	1 141,0	964,7	162,3	14,0	933,7	507,0	374,4	132,6
<b>HP.3</b>	<b>Providers of ambulatory health care</b>	2 108 910,8	1 840 500,1	1 649 986,7	183 815,8	6 697,5	268 410,7	111 168,8	7 170,7	103 998,1
<b>HP 3.1</b>	<b>Office of physicians</b>	1 226 554,8	1 014 554,7	848 908,0	160 245,4	5 401,3	212 000,1	86 444,1	5 341,4	81 102,7
HP 3.1.1	FMC	1 119 936,0	932 219,4	780 790,8	147 073,1	4 355,5	187 716,6	73 444,1	1 357,9	72 086,2
HP 3.1.2	FGP	23 960,5	19 678,3	16 285,6	3 059,7	332,9	4 282,3	1 043,4	56,2	987,2
HP 3.1.3	GPC	82 658,3	62 657,1	51 831,6	10 112,5	713,0	20 001,2	11 956,6	3 927,3	8 029,3
<b>HP 3.2</b>	<b>Office of dentists</b>	91 303,5	68 820,0	57 201,0	10 896,6	722,4	22 483,5	8 669,0	230,4	8 438,6
HP 3.2.1	Public dental polyclinic	91 303,5	68 820,0	57 201,0	10 896,6	722,4	22 483,5	8 669,0	230,4	8 438,6
HP 3.2.2	Private dental polyclinic									
<b>HP 3.3</b>	<b>Specialized polyclinics and narrow specialists</b>	3 996,1	3 686,2	3 097,4	588,8		309,9	174,6		174,6
HP 3.3.1	Specialized polyclinics and dispensaries	3 996,1	3 686,2	3 097,4	588,8		309,9	174,6		174,6
HP 3.3.2	Diagnostic centers (private)									

**Table 5: National Health expenditures by type of financing organizations/agencies and resource costs, 2008 (thous. soms)**

		RC 1 Recurrent expenditures								
		RC 1 Recurrent expenditures	RC 1.1 Staff related expenditures				RC 1.2 Procurements and services			
			RC 1.1	RC 1.1.1	RC 1.1.2	RC 1.1.3	RC 1.2	RC 1.2.1	RC 1.2.1.1	RC 1.2.1.2
			Staff related expenditures	Salary	Contributions to Social Fund	Travel allowance	Procurements and services	Procurement of items and materials for the current economic purposes	Expenditures on food	Expenditures on procurement of medicines and bandages
HP 3.3.3	Gynecology and urology centers (private)									
<b>HP 3.4</b>	<b>Outpatient care centers</b>	15 299,1	10 746,9	8 950,9	1 698,3	97,7	4 552,2	1 811,0	447,1	1 364,0
HP 3.4.1	The centre of family planning and reproductive health	15 299,1	10 746,9	8 950,9	1 698,3	97,7	4 552,2	1 811,0	447,1	1 364,0
HP 3.4.5	Other polyclinics and services of nurses not included in other sub-groups									
<b>HP 3.5</b>	<b>Medical and diagnostic laboratories</b>									
<b>HP 3.9</b>	<b>Other providers of ambulatory health care</b>	95 002,2	65 937,1	55 074,2	10 386,8	476,1	29 065,1	14 070,0	1 151,8	12 918,2
HP 3.9.1	Acute/emergency care services	58 890,0	51 117,8	42 943,9	8 157,2	16,7	7 772,2	2 326,0		2 326,0
<i>HP 3.9.1</i>	Acute and emergency care station	<i>58 890,0</i>	<i>51 117,8</i>	<i>42 943,9</i>	<i>8 157,2</i>	<i>16,7</i>	<i>7 772,2</i>	<i>2 326,0</i>		<i>2 326,0</i>
<i>HP 3.9.2</i>	Emergency care department in general hospitals and FMC									
HP 3.9.2	Blood transfusion stations	36 112,2	14 819,3	12 130,3	2 229,6	459,4	21 292,9	11 744,0	1 151,8	10 592,2
<b>HP 4</b>	<b>Retail and other providers of medical goods</b>	3 678 947,4					3 678 947,4	3 678 947,4		3 678 947,4
HP 4.1	Pharmacies	3 678 947,4					3 678 947,4	3 678 947,4		3 678 947,4
<b>HP 5</b>	<b>Provision and administration of public health programmes</b>	318 720,9	208 970,2	170 711,3	32 284,7	5 974,2	109 750,7	56 560,3	6 467,1	50 093,2
HP 5.1	Sanitary-epidemiological and anti-plague stations	286 404,8	188 291,6	153 536,3	29 039,3	5 715,9	98 113,2	48 842,0	909,1	47 932,9
HP 5.2	Anti-epidemic activities									
HP 5.3	AIDS Control Centers	8 499,9	5 157,4	4 121,7	781,5	254,2	3 342,5	1 303,6	42,9	1 260,7
HP 5.4	Health centers and health education activities	1 520,8	1 263,8	1 060,9	202,9		257,0			
HP 5.6	Children's homes, rooms of mother and the child	22 315,4	14 257,5	11 992,4	2 261,0	4,1	8 057,9	6 414,7	5 515,1	899,6
<b>HP 6</b>	<b>General health administration and insurance</b>	350 477,7	98 026,5	80 368,4	14 964,2	2 693,9	252 451,2	146 583,8	419,6	146 164,2
<i>HP 6.1</i>	<i>Central Office of the Ministry of Health</i>									
<i>HP 6.2</i>	<i>Administrative costs of MHIF</i>	46 945,2	31 641,6	25 852,0	4 836,2	953,3	15 303,6	5 337,2		5 337,2
<i>HP 6.5</i>	<i>Centralized accounting offices</i>	202 014,0	2 474,5	1 360,6	258,9	855,0	199 539,5	138 850,6	53,0	138 797,5
HP 6.5.1	Centralized accounting offices (MOH)	396,8	396,8	333,4	63,4					
HP 6.5.2	Other health expenditures	201 617,2	2 077,7	1 027,2	195,5	855,0	199 539,5	138 850,6	53,0	138 797,5
<b>HP 6.9</b>	<b>Other not categorized services</b>	101 518,5	63 910,4	53 155,7	9 869,1	885,6	37 608,1	2 396,0	366,6	2 029,4
HP 6.9.1	Other not categorized services (MOH)	45 156,5	38 253,5	31 624,3	5 799,4	829,8	6 903,0	2 396,0	366,6	2 029,4

**Table 5: National Health expenditures by type of financing organizations/agencies and resource costs, 2008 (thous. soms)**

		RC 1 Recurrent expenditures								
		RC 1 Recurrent expenditures	RC 1.1 Staff related expenditures				RC 1.2 Procurements and services			
			RC 1.1	RC 1.1.1	RC 1.1.2	RC 1.1.3	RC 1.2	RC 1.2.1	RC 1.2.1.1	RC 1.2.1.2
		Staff related expenditures	Salary	Contributions to Social Fund	Travel allowance	Procurements and services	Procurement of items and materials for the current economic purposes	Expenditures on food	Expenditures on procurement of medicines and bandages	
HP 6.9.2	Other not categorized services (MHIF)									
HP 6.9.3	Departmental enterprises and organizations	56 362,0	25 656,9	21 531,4	4 069,7	55,8	30 705,1			
<b>HP 7</b>	<b>All other industries (rest of the economy)</b>									
HP 7.1	Private households as providers of care									
<b>HP 8</b>	<b>Institutions providing health-related services</b>	244 731,9	158 867,5	127 805,5	23 978,5	7 083,5	85 864,4	18 091,6	9 931,0	8 160,6
HP 8.1	Research institutes (centers) of health care	76 751,1	38 243,5	32 021,7	5 876,6	345,2	38 507,6	16 034,4	7 930,8	8 103,6
HP 8.2	Educational and training institutions	167 980,9	120 624,1	95 783,8	18 101,9	6 738,3	47 356,8	2 057,2	2 000,2	57,0
<b>HP 9</b>	<b>External provision</b>	618 875,6					618 875,6	165 557,9		165 557,9
<b>TOTAL</b>		11 494 691,1	5 294 267,5	4 771 993,1	493 126,5	29 147,8	6 200 423,7	4 984 770,6	366 768,5	4 618 002,1

Table 5: National Health expenditures by type of financing organizations/agencies and resource costs, 2008 (thous. soms)

		RC 1 Recurrent expenditures						RC 2 Total capital investments	RC 2 Total capital investments		TOTAL
		RC 1.2 Procurements and services							RC 2.2	RC 2.4	
		RC 1.2.2	RC 1.2.2.1	RC 1.2.2.3	RC 1.2.2.4	RC 1.2.2.5	RC 1.2.3		Buildings and premises	Procurement of the capital equipment and durable goods	
		Services	Utility services	Rental	Transport services	Procurement of other services	Other procurements and services				
<b>HP 1</b>	<b>Hospitals</b>	370 601,5	181 499,5	253,4	19 665,8	169 182,8	246,2	124 205,6	53 215,0	70 990,6	4 261 382,6
<b>HP 1.1</b>	<b>General hospitals</b>	292 628,6	136 094,9	243,6	16 428,4	139 615,5	246,2	114 641,1	49 326,4	65 314,7	3 303 267,0
HP 1.1.1	Other general hospitals (public)	260 545,8	121 512,3	243,6	15 449,3	123 586,8	246,2	101 160,9	38 402,6	62 758,3	3 096 526,8
HP 1.1.2	Other general hospitals (private)										
HP 1.1.3	Children's hospitals	31 590,4	14 582,6		979,1	16 028,7		13 480,2	10 923,8	2 556,4	206 247,7
<b>HP 1.2</b>	<b>Specialized hospitals (dispensaries, centers)</b>	20 432,7	11 942,0	9,8	1 022,1	7 458,7		982,0		982,0	130 561,9
HP 1.2.1	Psycho-neurological hospitals (dispensaries)	13 817,4	9 917,9	9,8	530,6	3 359,1					103 057,9
HP 1.2.2	Narcological hospitals	6 615,3	2 024,1		491,5	4 099,6		982,0		982,0	27 504,0
<b>HP 1.3</b>	<b>Specialized hospitals (dispensaries, centers) except psycho-neurological and narcological hospitals</b>	57 786,4	33 462,5		2 215,3	22 108,6		8 582,5	3 888,6	4 693,9	827 799,9
HP 1.3.1	Oncological hospitals	7 067,7	5 493,5		100,1	1 474,1		2 779,9	2 400,0	379,9	46 330,9
HP 1.3.2	TB hospitals (dispensaries)	27 839,7	18 213,0		858,9	8 767,8		1 795,7	1 488,6	307,1	288 586,1
HP 1.3.3	Dermatology-venereal hospitals (dispensaries)	3 166,9	677,5		74,0	2 415,5		515,3		515,3	20 826,6
HP 1.3.4	Infectious diseases hospitals	7 189,6	3 634,2		745,4	2 810,0		2 314,2		2 314,2	47 285,3
HP 1.3.5	Other specialized hospitals	3 973,4	671,7		140,7	3 161,0		1 077,5		1 077,5	34 370,0
HP 1.3.6	Maternity hospitals	8 549,0	4 772,7		296,2	3 480,2		100,0		100,0	79 436,2
HP 1.3.6.1	Public maternity hospitals	8 549,0	4 772,7		296,2	3 480,2		100,0		100,0	79 436,2
HP 1.3.6.2	Private maternity hospitals										
<b>HP 2</b>	<b>Boarding institutions and other institutions delivering care</b>	7 415,3	3 422,3		239,6	3 753,4		2 598,3	1 570,0	1 028,3	39 448,2
HP 2.1	Medical rehabilitation hospitals	4 838,2	2 303,2		184,6	2 350,4		2 598,3	1 570,0	1 028,3	24 803,1
HP 2.9	All other residential care facilities	2 577,1	1 119,1		55,0	1 403,0					14 645,1
HP 2.9.1	Sanitoriums of TB patients	2 150,4	949,6		35,0	1 165,8					12 570,4
HP 2.9.2	Sanitoriums for children and adolescents	426,7	169,5		20,0	237,2					2 074,7
<b>HP.3</b>	<b>Providers of ambulatory health care</b>	157 241,9	40 916,4	25,4	25 388,6	90 911,6		16 350,4	200,0	16 150,3	2 125 261,2
<b>HP 3.1</b>	<b>Office of physicians</b>	125 556,0	32 585,2	0,8	20 200,0	72 770,0		10 793,6		10 793,6	1 237 348,4
HP 3.1.1	FMC	114 272,5	28 915,2	0,8	18 587,1	66 769,4		10 664,7		10 664,7	1 130 600,7
HP 3.1.2	FGP	3 238,8	560,1		359,4	2 319,3		85,9		85,9	24 046,5
HP 3.1.3	GPC	8 044,7	3 109,9		1 253,4	3 681,3		43,0		43,0	82 701,3
<b>HP 3.2</b>	<b>Office of dentists</b>	13 814,4	3 364,6	24,6	718,0	9 707,2		4 725,6	89,0	4 636,5	96 029,0
HP 3.2.1	Public dental polyclinic	13 814,4	3 364,6	24,6	718,0	9 707,2		4 725,6	89,0	4 636,5	96 029,0
HP 3.2.2	Private dental polyclinic										
<b>HP 3.3</b>	<b>Specialized polyclinics and narrow specialists</b>	135,3	83,6			51,7					3 996,1
HP 3.3.1	Specialized polyclinics and dispensaries	135,3	83,6			51,7					3 996,1
HP 3.3.2	Diagnostic centers (private)										



**Table 5: National Health expenditures by type of financing organizations/agencies and resource costs, 2008 (thous. soms)**

		RC 1 Recurrent expenditures						RC 2 Total capital investments	RC 2 Total capital investments		TOTAL
		RC 1.2 Procurements and services							RC 2.2	RC 2.4	
		RC 1.2.2	RC 1.2.2.1	RC 1.2.2.3	RC 1.2.2.4	RC 1.2.2.5	RC 1.2.3		Buildings and premises	Procurement of the capital equipment and durable goods	
		Services	Utility services	Rental	Transport services	Procurement of other services	Other procurements and services				
HP 3.3.3	Gynecology and urology centers (private)										
<b>HP 3.4</b>	<b>Outpatient care centers</b>	2 741,2	1 261,3		356,5	1 123,4	227,9		227,9	15 527,0	
HP 3.4.1	The centre of family planning and reproductive health	2 741,2	1 261,3		356,5	1 123,4	227,9		227,9	15 527,0	
HP 3.4.5	Other polyclinics and services of nurses not included in other sub-groups										
<b>HP 3.5</b>	<b>Medical and diagnostic laboratories</b>										
<b>HP 3.9</b>	<b>Other providers of ambulatory health care</b>	14 995,0	3 621,6		4 114,1	7 259,3	603,3	111,0	492,3	95 605,5	
HP 3.9.1	Acute/emergency care services	5 446,1	781,1		3 063,7	1 601,3	422,3		422,3	59 312,3	
HP 3.9.1	Acute and emergency care station	5 446,1	781,1		3 063,7	1 601,3	422,3		422,3	59 312,3	
HP 3.9.2	Emergency care department in general hospitals and FMC										
HP 3.9.2	Blood transfusion stations	9 548,9	2 840,5		1 050,4	5 658,0	181,0	111,0	70,0	36 293,2	
<b>HP 4</b>	<b>Retail and other providers of medical goods</b>									3 678 947,4	
HP 4.1	Pharmacies									3 678 947,4	
<b>HP 5</b>	<b>Provision and administration of public health programmes</b>	53 170,3	14 711,9	331,2	8 225,2	29 902,1	20,0	2 094,3	160,4	1 933,9	320 815,2
HP 5.1	Sanitary-epidemiological and anti-plague stations	49 251,2	13 062,8	324,0	7 611,6	28 232,9	20,0	1 733,0	107,9	1 625,1	288 137,8
HP 5.2	Anti-epidemic activities										
HP 5.3	AIDS Control Centers	2 038,9	265,3	7,2	586,9	1 179,6	165,1		165,1	8 665,0	
HP 5.4	Health centers and health education activities	257,0	23,0		2,5	231,5	47,5		47,5	1 568,3	
HP 5.6	Children's homes, rooms of mother and the child	1 643,2	1 360,9		24,2	258,1	148,7	52,5	96,2	22 464,1	
<b>HP 6</b>	<b>General health administration and insurance</b>	105 867,4	5 469,7	496,0	23 953,9	75 947,7	80 091,3	28 639,1	51 452,2	430 569,0	
HP 6.1	Central Office of the Ministry of Health										
HP 6.2	Administrative costs of MHIF	9 966,4	2 194,2	496,0	1 848,4	5 427,8	18 593,4	3 578,3	15 015,1	65 538,6	
HP 6.5	Centralized accounting offices	60 688,9	788,3			59 900,6	61 402,8	25 060,8	36 342,0	263 416,8	
HP 6.5.1	Centralized accounting offices (MOH)									396,8	
HP 6.5.2	Other health expenditures	60 688,9	788,3			59 900,6	61 402,8	25 060,8	36 342,0	263 020,0	
<b>HP 6.9</b>	<b>Other not categorized services</b>	35 212,1	2 487,2		22 105,5	10 619,4	95,0		95,0	101 613,5	
HP 6.9.1	Other not categorized services (MOH)	4 507,0	1 775,2		535,7	2 196,1	95,0		95,0	45 251,5	

## National Health Accounts in Kyrgyzstan 2008

**Table 5: National Health expenditures by type of financing organizations/agencies and resource costs, 2008 (thous. soms)**

		RC 1 Recurrent expenditures						RC 2 Total capital investments	RC 2 Total capital investments		TOTAL
		RC 1.2 Procurements and services							RC 2.2	RC 2.4	
		RC 1.2.2	RC 1.2.2.1	RC 1.2.2.3	RC 1.2.2.4	RC 1.2.2.5	RC 1.2.3		RC 2.2	RC 2.4	
		Services	Utility services	Rental	Transport services	Procurement of other services	Other procurements and services		Buildings and premises	Procurement of the capital equipment and durable goods	
HP 6.9.2	Other not categorized services (MHIF)										
HP 6.9.3	Departmental enterprises and organizations	30 705,1	712,0		21 569,8	8 423,3				56 362,0	
<b>HP 7</b>	<b>All other industries (rest of the economy)</b>										
HP 7.1	Private households as providers of care										
<b>HP 8</b>	<b>Institutions providing health-related services</b>	62 031,5	25 835,0	94,0	2 817,6	27 543,7	5 741,2	31 410,3	15 708,1	15 702,2	276 142,2
HP 8.1	Research institutes (centers) of health care	22 473,2	15 422,7		1 338,2	5 712,3		9 091,6	4 458,7	4 632,9	85 842,7
HP 8.2	Educational and training institutions	39 558,3	10 412,3	94,0	1 479,4	21 831,4	5 741,2	22 318,7	11 249,4	11 069,3	190 299,6
<b>HP 9</b>	<b>External provision</b>	453 317,6				453 317,6		90 169,9	38 235,1	51 934,8	709 045,5
<b>TOTAL</b>		1 209 645,6	271 854,8	1 199,9	80 290,7	850 558,9	6 007,4	346 920,1	137 727,8	209 192,3	11 841 611,3