



# National Health Accounts

Myanmar (2014-2015)

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*Ministry of Health and Sports  
WHO (2016-2017) Workplans*

January, 2018



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Myanmar (2014-2015)

Nay Pyi Taw

## Foreword

NHAs are a standardized tool designed to help policy makers determine how best to shape health financing strategy and then later determine whether these policies are working as intended. These policies include those that affect public and private health spending to improve efficiency, quality, equity, financial protection in the context of universal health coverage and, ultimately, in saving lives. It explains the route of health spending in terms of “From where does the money come, and to where does it go”. It does so by offering a transparent and consistent way of describing health expenditures in terms of financing sources, agents, providers and health functions. Thus, the NHA provides an insight into the structure and flow of funds within the broader health sector.

The Government of Myanmar is committed to improving healthcare in the country and envisages universal access to good quality healthcare services without any one having to face financial hardship. Regular production of NHA estimates will help progress towards achieving health financing goals and allow evidence based policy making at National and State level.

With the approval and under the guidance of the Minister for Health and Sports, we could compile the NHA 2014-2015. This had been done with the support of and in collaboration with the World Health Organization (WHO). I would like to extend my gratitude to the WHO for the continued support and collaboration. The need for data on expenditures for the health system has grown with the increasing use of NHA to track the flows and contributions of funds to the health care system by different stakeholders. Departments under the Ministry of Health and Sports and also from related Ministries had provided the data needed. Without their collaboration, this work would not have been made possible. I hope we can maintain our existing efforts and collaboration to institutionalize the health account process and produce a time series of standard tables in the long term, permitting a more thorough assessment of the progress being made toward national goals for the health program.



Dr. Thar Tun Kyaw  
Director General  
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## Executive Summary

### Conceptual Framework

Health care financing is an internationally recognized area of great policy importance especially for low and middle income countries. National Health Accounts (NHA) is said to be a practical and useful approach for understanding health care financing issues in developing countries. NHA is a method for gathering national health financing and expenditure data not only from the public but also from private health sub-sectors, including consumers. NHA can track expenditure flows across a health system and link the sources of fund to service providers and to ultimate uses of the funds.

The development and the methodology of NHA in different parts of the world vary greatly. In Asia, some countries have adopted the OECD System of Health Account (SHA) framework, while some African counties use the Harvard framework for NHA.

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

### **Definition of National Health Expenditures**

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

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

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

### **Classification of Functions**

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

### **Period of Estimation**

The national health accounts estimation covered the period 2014 to 2015. Estimates are made on calendar year basis although government expenditures are

made on the basis of financial year starting from April of a particular year to March of subsequent year. Thus the year 2014 covers expenditures made during April of 2014 to March of 2015. The same is true for the year 2015 which functionally covers expenditure made during April of 2015 to March of 2015.

### **Accounting Basis**

Estimates were made on cash basis. Although estimating expenditures on accrual basis may be desirable, government expenditures are traditionally reported on cash basis. Therefore, data available for estimating household expenditures were also measured on a cash basis.

### **Methodology and Data Sources**

#### **Estimation of Public Expenditures**

Public expenditures include expenditures by the Ministry of Health (Now Ministry of Health & Sports (MOHS) since 2016 April 1), other ministries providing health care to their employees (including Ministry of Defense and City Development Committees of Yangon/Mandalay/Nay Pyi Taw) and the social security scheme.

#### **Ministry of Health & Sports Expenditures**

Various departments under the MOHS providing health care or health related services keep expenditure records according to the financial rules and procedures. Expenditures were made and recorded according to defined budget headings. Expenditures by headings for the period under consideration were obtained from these departments. Disaggregation into provider and functions

were made on the basis of budget headings and also in consultation with representatives from these departments.

### **Other Ministries**

In previous NHA reports, total expenditures made by MOHS and other ministries with health expenditure were available from the planning department. But for NHA 2014-2015, those data could not be available from planning department so the team invited the representatives from relevant ministries and city development committees for data collection.

### **Social Security**

Expenditures on social security scheme were available directly from the responsible department from social security office.

### **Estimation of Private Expenditure**

Private expenditures mainly include out of pocket expenditure for health care made by the households, which is added by expenditures by employers and non-profit institutions. Estimation of private household out of pocket expenditures includes two parts. The first is those made in hospitals under the MOHS. Data for these were available from the medical care division of the Department of Medical Service (DOMS). The second and larger component is the household health expenditure in general, estimation for total figure of which was based on GDP, private sector contribution in the GDP, national annual consumption, share of household expenditure in the private consumption and share of medical care expenditure in total household expenditure. *(For the estimation of general household health expenditure for 2014-15, instead of using*

*previous year estimation (2.3% as a share of medical care expenditure in total household expenditure), we used 6.6% as a share of medical care expenditure in total household expenditure according to 2015 Myanmar Poverty and Living Condition Survey finding)*

### **External Assistance**

Data were available from the International Relation Division (IRD) of the MOHS covering UN agencies like WHO, UNICEF, UNDP and UNFPA and International NGOs working in the country. However, the data availability from Donors such as Global Alliance for Vaccine Immunization (GAVI), Global Fund (GF), 3 Millennium Development Goal Fund (3 MDG), Japanese International Co-operation Agency (JICA), World Bank and Asia Development Bank are limited.

### **Total Expenditures on Health**

Total expenditures on health at current prices were estimated to be 3194.874 billion kyats for the year 2014 and 3611.920 billion kyats for 2015.

Per capita total health expenditures at current prices for the year 2014 were estimated at 62048.43 kyats and as for 2015 were 70147.98 kyats.

### **Health Expenditures by Financing Sources**

Out of three financing sources namely public, private and external, private sector was still the major source of health finance accounting for three-fourth of the total health expenditures for each year. Public expenditures at current market prices grew from 727.5 billion kyats in 2014 to 839.39 billion kyats in 2015.

Government expenditures come mainly from government general revenue while private financing is almost exclusively from household out of pocket spending.

### **Health Expenditures by Financing Agents**

Main financing agents were found to be private households accounting for about 75% of total health expenditure throughout the period while it accounts for around 55% in previous years (with old estimation method) and around 80% (with new estimation method for OOP). Expenditures by the MOHS as a financing agent constituted about one fifth of total health expenditures in 2014-2015.

### **Health Expenditures by Providers**

Hospitals accounted as major providers for more than 60% of health spending throughout the period of estimation followed by providers of ambulatory health care accounted for about 20%. Retail sale and medical goods accounted for around 10% while provision and administration of public health programs also accounted for less than 2%. General Health Administration and Health Insurance accounted for 3% of total spending where health related spending was 1.5% and rest of the world spending was only 2.5% respectively in both years (2014 & 2015).

### **Health Expenditures by Functions**

The major functional classification for which substantial health spending in total had been devoted was medical goods dispensed to patients accounting more than 40 % of total health expenditures while curative and rehabilitative

services took the share of around 25 %. Public health spending was estimated to be about 5% of total health spending.

### **Some NHA Estimates**

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

### **Public Expenditures on Health**

The proportions of public expenditure were 22% and 23% of total health expenditure in 2014 and 2015 respectively.

It was observed that by type of provider hospitals accounted for one third of total spending while public health programs for around 10% and health related services for 6-8% while expenditures on medical goods accounted for nearly 40% of the total spending.

By functions, expenditures on curative and rehabilitative services accounted for around one-fourth while expenditures for medical goods were more than 40%. Just 5% of spending that was devoted to public health where the remainders went to the expenditures on health administration & health Insurance.

### **Private Expenditures on Health**

The proportions of private expenditure were 74% and 73% of total health expenditure in 2014 and 2015 respectively.

## Myanmar National Health Accounts: 2014-2015

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76% of private health spending was made by the hospitals, about 20% on ambulatory care and just 4% was for dispensing medical goods. Functionally, curative and rehabilitative expenditures accounted for about 30% of total private spending and about 53% of private health expenditures went to medical goods and ancillary services accounted for about 16%.



# Chapter 1

## Health Systems and National Health Accounts

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

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

Technological advances, demographic transitions, rapidly changing patterns of morbidity and mortality, and the emergence of public health problems all call for a more efficient use of resources, and in many cases more resources.

In a wide range of countries, health care is provided by a complex and shifting combination of government and private sector entities (both for profit and non-profit). In such an environment, policy-makers need reliable national information on the sources and uses of funds for health preferably comparable across countries, in order to enhance health system performance.

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

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

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

The performance of a health system reflects a number of facets of its operation. There is the effect of the system on the health of population. There is the extent to which financing and risk pooling mechanisms afford financial protection from the economic burden of illness and prevent impoverishment resulting from catastrophic expenses for health care.

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

## Chapter 2

### **Brief Description of Myanmar Health Care System**

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

In the public sector, the Ministry of Health and Sports is the main organization providing comprehensive health care while some ministries are also providing health care, mainly curative, for their employees and their families. In addition to service provision the Ministry of Health and Sports with various medical, dental, nursing and related universities and institutes under it, trained and produced all categories of health professionals and workers although there are some organizational restructuring and reengineering processes took place in early 2015 as a result of administrative reform process. (Annex I) Included among the ministries providing health care to their employees and dependents are ministries of Defense, Industry, Home and Transport and City Development Committees in Yangon, Mandalay and Nay Pyi Taw. Social security board under Ministry of Labour, Immigration and Population has set up three social security hospitals and more than one hundred social security clinics to render services to those entitled under the social security scheme.

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

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

Non-profit organizations are also taking some share of service provision and their roles are also becoming important as the needs of collaborative actions for health become more prominent. Sectoral collaboration and community participation is strong in Myanmar health system thanks to the establishment of the National Health Committee in 1989 which was restructured in 2013.

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

## Chapter 3

### Conceptual Framework

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

#### 3.1 Definition of National Health Expenditures

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

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

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

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

### **3.2 Classification of Functions**

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

Extension into sub-categories was made as relevant to the country specific situation.

### **3.3 Period of Estimation**

The national health accounts estimation covered the period 2014 to 2015. Estimates are made on calendar year basis although government expenditures are made on the basis of financial year starting from April of a particular year to March of subsequent year. Thus the year 2014 covers expenditures made during April of 2014 to March of 2015 and the same is true for the year 2015.

### **3.4 Accounting Basis**

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

### **3.5 Classification of Entities**

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

#### **3.5.1 Financing Sources**

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

#### **3.5.2 Financing Agents**

Financing agents include institutions that pool health resources collected from different sources, as well as entities (such as households and firms) that pay directly for health care from their own resources. Financing agents were also classified into three main groups, general government, private and external (rest



of the world), based on OECD's International Classification for Health Accounts classification scheme for financing agents (ICHA-HF) incorporating some extensions as advocated in the Providers' Guide and taking into accounts country specific situations such as structure of government and data availability.

### **3.5.3 Providers**

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

## Chapter 4

### Methodology and Data Sources

#### 4.1 Estimation of Public Expenditures

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

##### 4.1.1 Ministry of Health and Sports Expenditures

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

#### **4.1.2 Other Ministries**

In previous NHA reports, total expenditures made by Ministry of Health and Sports and other ministries with health expenditure were available from the planning department. But for NHA 2014-2015, those data could not be available from planning department so the team invited the representatives from relevant ministries and city development committees for data collection.

#### **4.1.3 Social Security**

Expenditures on social security scheme were available directly from the responsible department from social security office.

#### **4.2 Estimation of Private Expenditure**

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

### **4.3 External Assistance**

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

### **4.4 Follow up Activities**

Present estimates are for the continuation phase of institutionalizing national health accounts in the country following the estimates made for the years 1998 to 2001, 2002 to 2005, 2006 to 2007, 2008 to 2009, 2010 to 2011 and 2012 to 2013. As such interpretation and international comparison need to be made with caution. Attempt has been made to obtain as much and complete data to construct the tables. Most of the public contribution can be estimated directly as data available from relevant ministries and city development committees are complete to some extent and reliable. Besides, the way expenditures are categorized and recorded in various departments under the ministry of health and their collaboration made estimation of expenditures by the ministry less burdensome and problematic.

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

data and better estimation methods Myanmar National Health Accounts will be further improved in terms of validity, reliability, completeness and timeliness.

## Chapter 5

### Health Expenditures

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

#### 5.1 Total Expenditures on Health

Total expenditures on health at current prices were estimated to be 3194.874 billion kyats for the year 2014 and 3611.920 billion kyats for 2015.

Per capita total health expenditures at current prices for the year 2014 were estimated at 62048.43 kyats and as for 2015 were 70147.98 kyats.

**Table 5.1: Total Expenditures on Health at Current Prices (2014-2015)**

Kyat in Million

Indicator	2014	2015
Total Health Expenditures (THE)	3194873.73	3611919.82
Gross Domestic Product (GDP)	65437095.3	76822860
THE as % of GDP	4.88%	4.70%

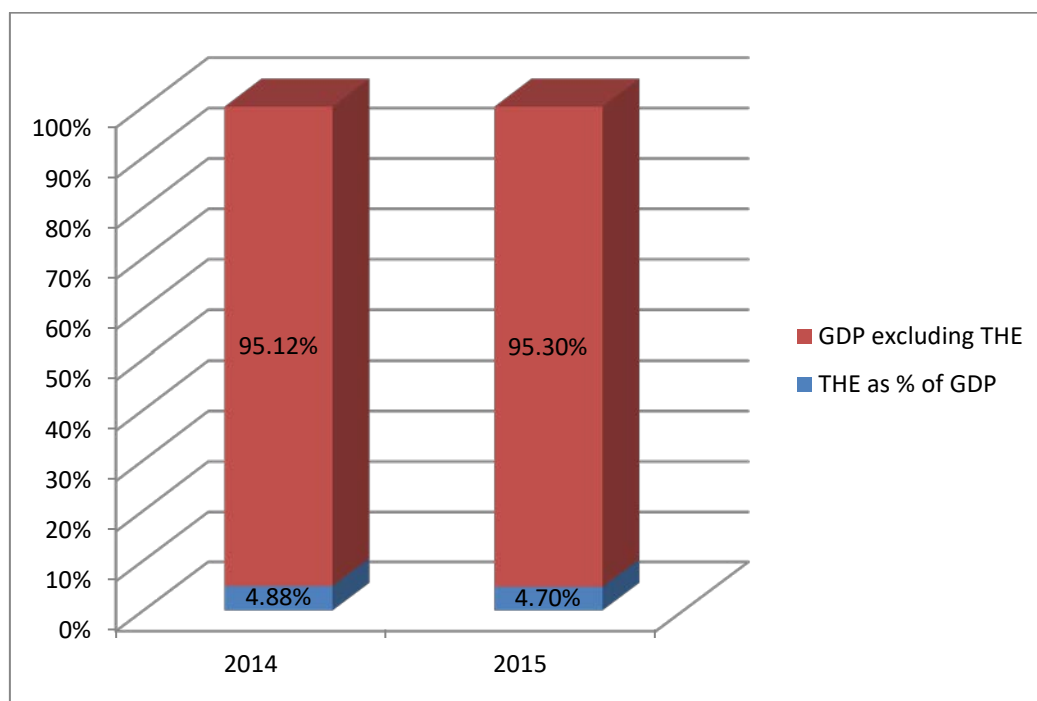


Figure 1. Total Expenditures on Health as a percentage of GDP

Table 5.2: Per-capita Health Expenditures at Current Prices (2014-2015)

Kyat

Indicator	2014	2015
Per-capita Health Expenditure	62048.43135	70147.98641
Per-capita Gross Domestic Product	1270869.981	1491995.727
As % of per capita GDP	4.88%	4.70%

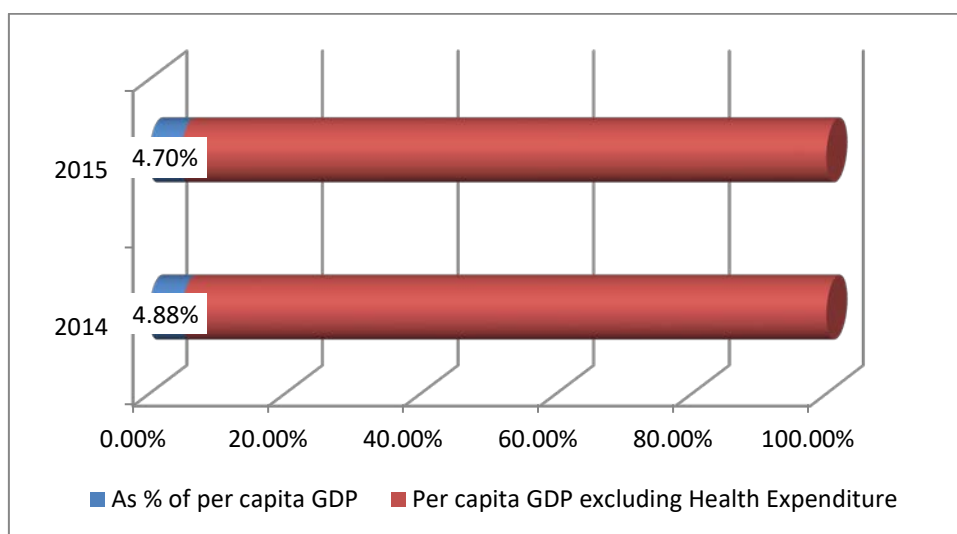


Figure 2. Per-capita Health Expenditures at Current Prices (2014-2015)

## 5.2 Health Expenditures by Financing Entities

Total health expenditures in 2014 and 2015 were analyzed according to financing entity wise, namely by sources, agents and providers. The results were as follows;

### 5.2.1 Health Expenditures by Financing Sources

Out of three financing sources namely public, private and external, private sector was still the major source of health finance accounting for nearly 75 % of total health expenditures for each year. (Table 5.3)

Public expenditures come mainly from government general revenue contributed from 20% of share of total spending and the remainders came from the external financing sources which accounted for just 3%.



Private financing is almost exclusively from household out of pocket spending which is the same pattern as observed in previous years.

**Table 5.3: Expenditures on Health by Sources (2014-2015)**

Kyat in Million

Sources	2014	2015
Public	727500.21	839394.03
Private	2366530.49	2666684.86
External	100843.03	105840.93
<b>Total</b>	<b>3194873.73</b>	<b>3611919.82</b>

Sources (%)	2014	2015
Public	22.77%	23.24%
Private	74.07%	73.83%
External	3.16%	2.93%

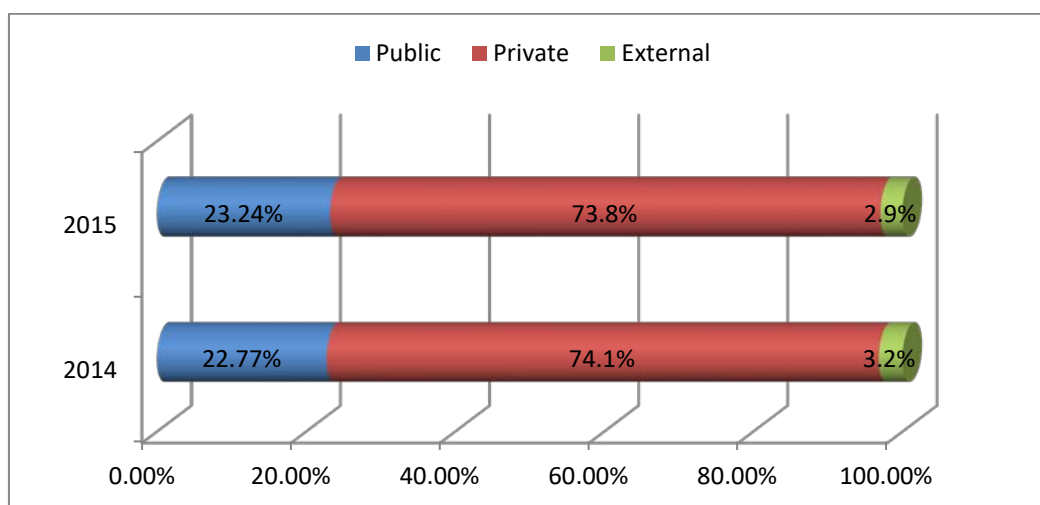


Figure.3 Expenditures on Health by Sources (2014-2015)

### 5.2.2 Health Expenditures by Financing Agents

Main financing agents were found to be private households accounting for nearly three-fourths of total health expenditure throughout the period. Expenditures by the Ministry of Health and Sports as a financing agent constituted around 20% of total health expenditures where expenditures by not for profit organizations were around 3%. (Table 5.4)

**Table 5.4: Health Expenditure by Financing Agents (2014-2015)**

Kyat in Million

Financing Agents	2014	2015
Ministry of Health	663337.8	752749
Other Ministries	76772.59	90995.44
Social Security Scheme	7731.16	14999.59
Private Household Out of Pocket	2364444	2662329
Non-profit Institutions Serving Households (INGOs)	82588	90847
<b>Total Health Expenditure</b>	<b>3194874</b>	<b>3611920</b>

Percentage

Financing Agents	2014	2015
Ministry of Health	20.76%	20.84%
Other Ministries	2.40%	2.52%
Social Security Scheme	0.24%	0.42%
Private Household Out of Pocket	74.01%	73.71%
Non-profit Institutions Serving Households (INGOs)	2.59%	2.52%
<b>Total Health Expenditure</b>	<b>100.00%</b>	<b>100.00%</b>

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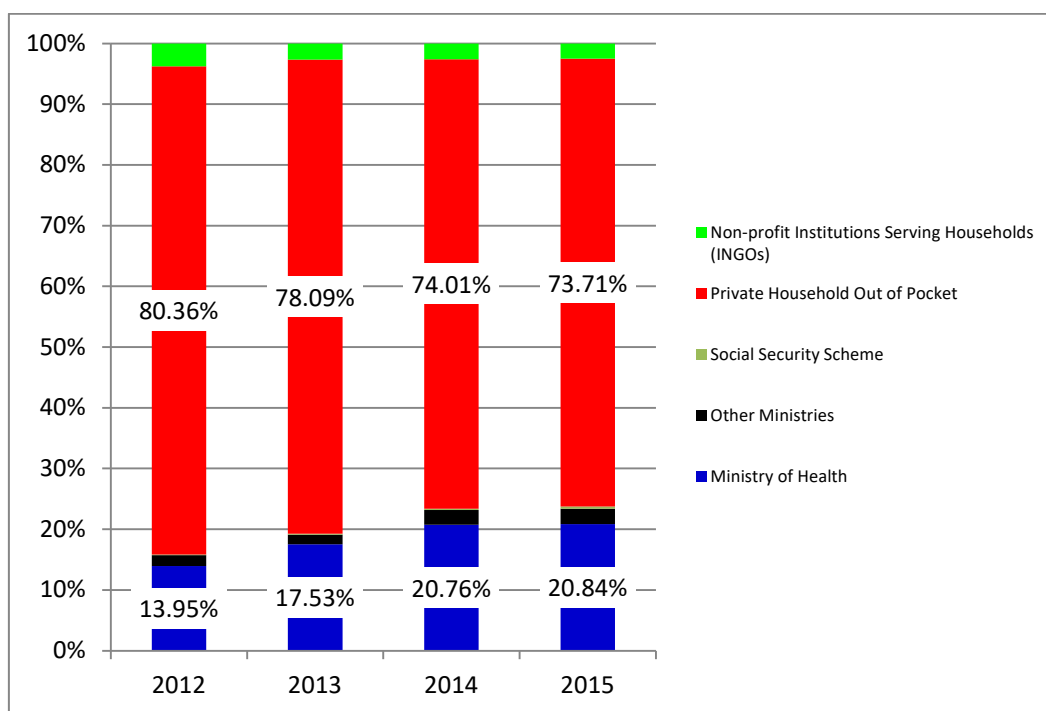


Figure.4 Health Expenditure by Financing Agents (2012-2015)

### 5.2.3 Health Expenditures by Providers

Hospitals accounted as major providers for around 62% of health spending throughout the period of estimation followed by providers of ambulatory health care with around 17%. Retail sale and medical goods accounted for around 8-11% while provision and administration of public health programs accounted for just 1-2%. (Table 5.5)

General Health Administration and Health Insurance accounted for less than 4% of total spending. Taking into account the meager size of health insurance in the country, it is expected that proportion of spending will increase with introduction of health insurance in the country whether private or public.

Health related spending was found to be around 1.5% during 2014 and 2015.

**Table 5.5: Health Expenditures by Providers (2014-2015)**

Kyat in Million

Providers	2014	2015
Hospitals	1981006	2284054
Ambulatory health care	591278.2	646118.3
Retail sale and medical goods	360407	307654
Provision and Administration of Public health programs	21682.31	87942.78
General health administration	98787.81	140725

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Health related services	59123.99	54578.49
Rest of the world	82588	90847
<b>Total Health Expenditure</b>	<b>3194874</b>	<b>3611920</b>

Percentage

<b>Providers</b>	<b>2014</b>	<b>2015</b>
Hospitals	62.0%	63.2%
Ambulatory health care	18.5%	17.9%
Retail sale and medical goods	11.3%	8.5%
Provision and Administration of Public health programs	0.7%	2.4%
General health administration	3.1%	3.9%
Health related services	1.9%	1.5%
Rest of the world	2.6%	2.5%
<b>Total Health Expenditure</b>	<b>100.0%</b>	<b>100.0%</b>

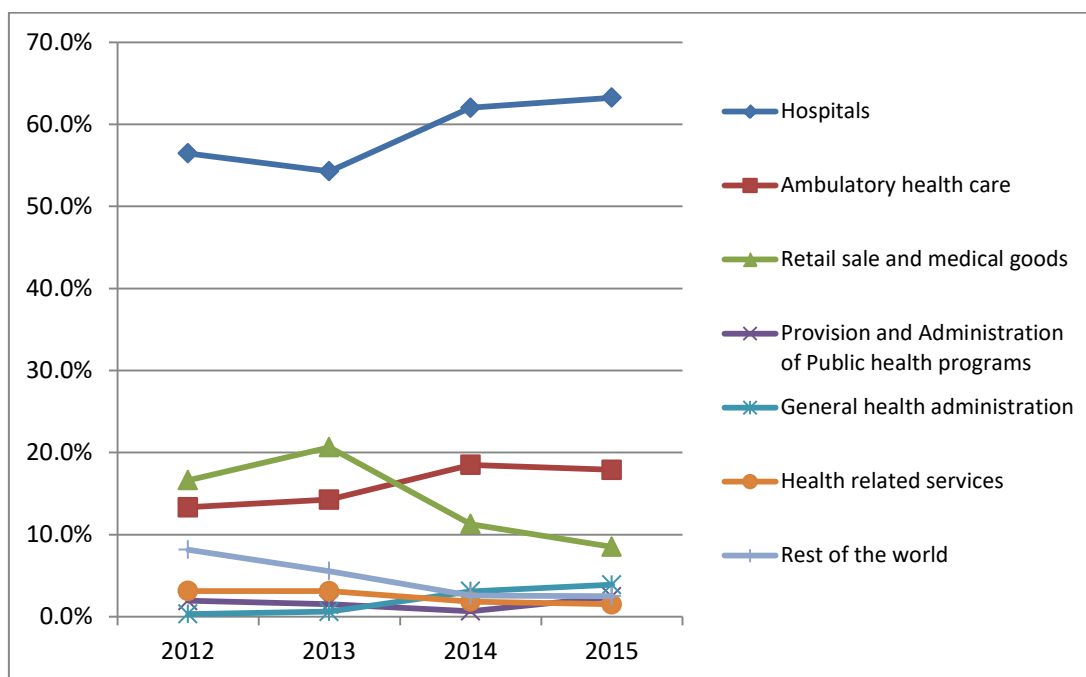


Figure.5 Health Expenditures by Providers (2012-2015)

### 5.3 Health Expenditures by Functions

The major functional classification for which substantial health spending in total had been devoted was medical goods dispensed to patients accounting for around 43 % of total health expenditures while curative and rehabilitative services took the share of around 25%. Public health spending was 4.1 % of total health spending in 2014 and 5% in 2015 respectively. (Table 5.6)

**Table 5.6: Health Expenditures by Functions (2014-2015)**

Kyat in Million

Functions	2014	2015
Curative and Rehabilitative	822573	949089.1
Ancillary services	389790.7	441019.1
Medical goods dispensed	1394827	1536187
Prevention & Public Health	130703.3	191546.7
Health Administration & Health Insurance	95286.6	103811.4
Health related functions	361693.5	390266.7
<b>Total Health Expenditure</b>	<b>3194874</b>	<b>3611920</b>

Percentage

Functions	2014	2015
Curative and Rehabilitative	25.7%	26.3%
Ancillary services	12.2%	12.2%
Medical goods dispensed	43.7%	42.5%
Prevention & Public Health	4.1%	5.3%
Health Administration & Health Insurance	3.0%	2.9%
Health related functions	11.3%	10.8%
<b>Total Health Expenditure</b>	<b>100.0%</b>	<b>100.0%</b>



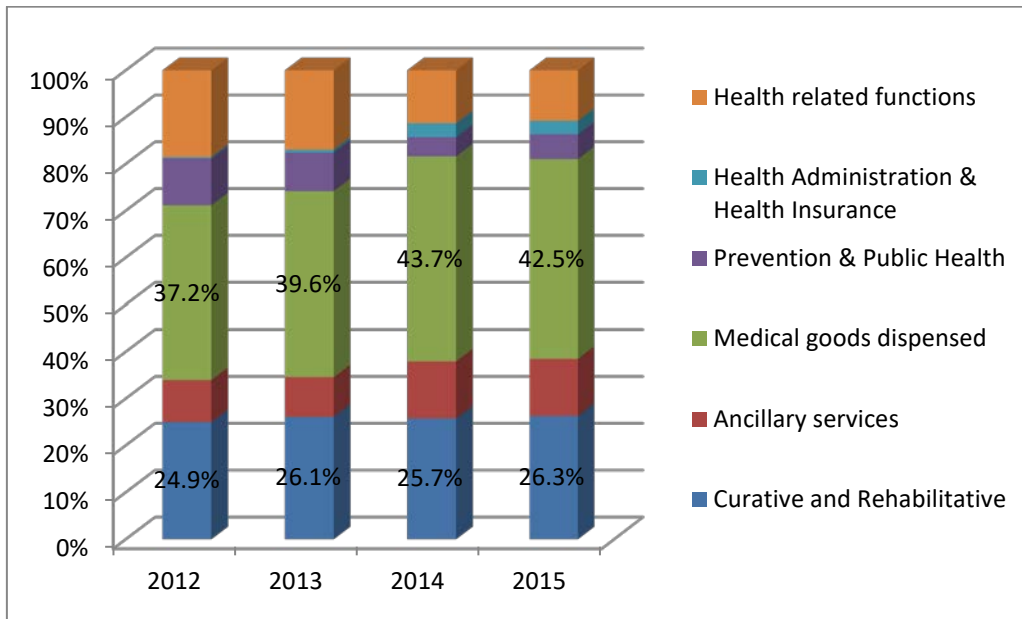


Figure 6: Health Expenditures by Functions (2012-2015)

## Chapter 6

### Some NHA Estimates

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

#### 6.1 Public Expenditures on Health

It was observed that by type of provider hospitals accounted for 23-30 % of total spending while public health programs accounted for 3% to 12% and health related services for less than 8% where spending on medical goods accounted for 25-38% of the total spending in each year. (Table 6.1)

By functions curative and rehabilitative accounted for around 15% followed by nearly half of the spending that were devoted to health related functions including capital formation to health care provider institutions. Prevention and public health accounted for less than 15% and Health Administration & Health Insurance accounted for less than 10%.(Table 6.2).

**Table 6.1: Ministry of Health & Sports Expenditures by Provider Type**

Kyat in Million

<b>Provider</b>	<b>2014</b>	<b>2015</b>
Hospitals	154402.88	224381.26
Ambulatory health care	116026.16	108876.56
Retail sale and medical goods	254813.44	184834.65
Provision and Administration of Public health programs	21575.00	87835.00
General health administration	64211.55	99953.70
Health related services	52308.74	46867.79
<b>Total</b>	<b>663337.77</b>	<b>752748.96</b>

Percentage

<b>Provider</b>	<b>2014</b>	<b>2015</b>
Hospitals	23%	30%
Ambulatory health care	17%	14%
Retail sale and medical goods	38%	25%
Provision and Administration of Public health programs	3%	12%
General health administration	10%	13%
Health related services	8%	6%
<b>Total</b>	<b>100%</b>	<b>100%</b>

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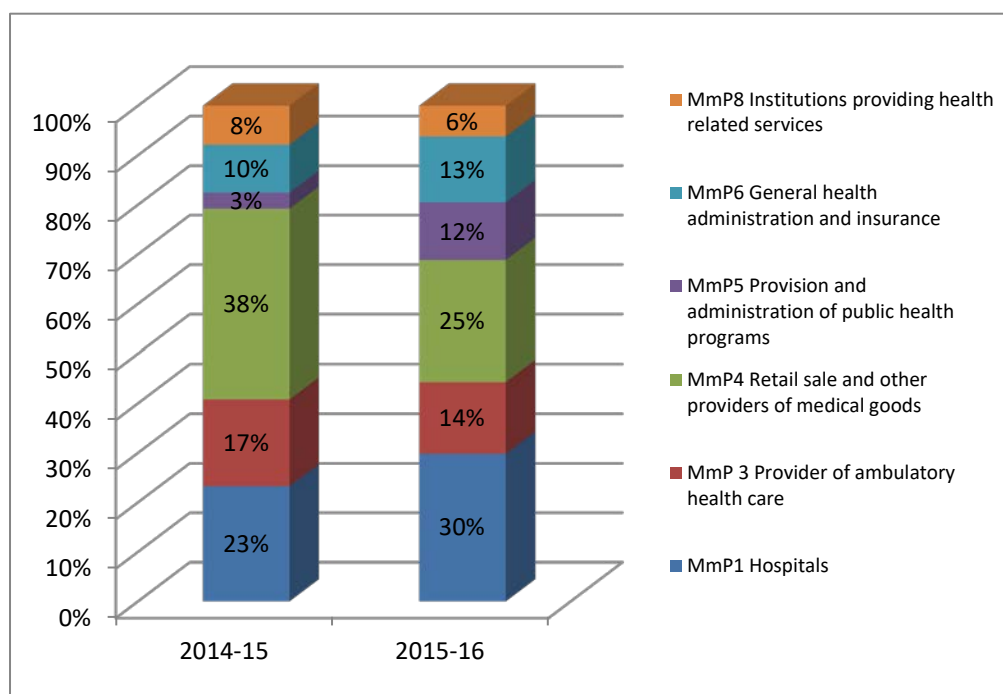


Figure 7: Ministry of Health and Sports expenditures by providers (2014-2015)

Table 6.2: Ministry of Health & Sports Expenditures by Functions

Kyat in Million

Functions	2014	2015
Curative and Rehabilitative	97587.21	127292.41
Ancillary services	1609.73	3249.84
Medical goods dispensed	124826.72	102696.83
Prevention & Public Health	54725.28	110141.95
Health Administration & Health Insurance	60710.34	63040.13
Health related services	323878.49	346327.80
<b>Total</b>	<b>663337.77</b>	<b>752748.96</b>

Percentage

Functions	2014	2015
Curative and Rehabilitative	14.7%	16.9%
Ancillary services	0.2%	0.4%
Medical goods dispensed	18.8%	13.6%
Prevention & Public Health	8.2%	14.6%
Health Administration & Health Insurance	9.2%	8.4%
Health related services	48.8%	46.0%
<b>Total</b>	<b>100%</b>	<b>100%</b>

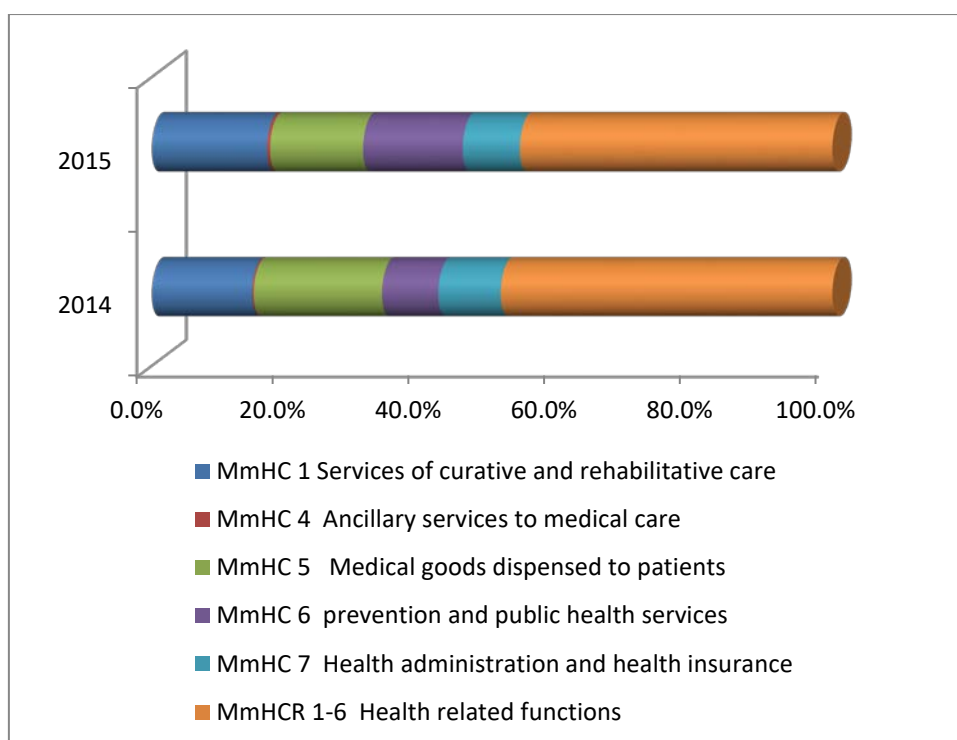


Figure 8: Ministry of Health & Sports expenditures by functions

## 6.2 Private Expenditures on Health

More than half of private health spending was made by dispensing medical goods and remainders were for ambulatory health care and hospital care. (Table 6.3)

**Table 6.3: Household Out of Pocket Health Expenditures by function**

Kyat in Million

Provider	2014	2015
Hospitals	719023.75	809350.94
Ambulatory health care	388181.01	437769.28
Retail sale and medical goods	1257239.45	1415208.61
<b>Total</b>	<b>2364444.21</b>	<b>2662328.83</b>

Percentage

Provider	2014	2015
Hospitals	30.4%	30.4%
Ambulatory health care	16.4%	16.4%
Retail sale and medical goods	53.2%	53.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>

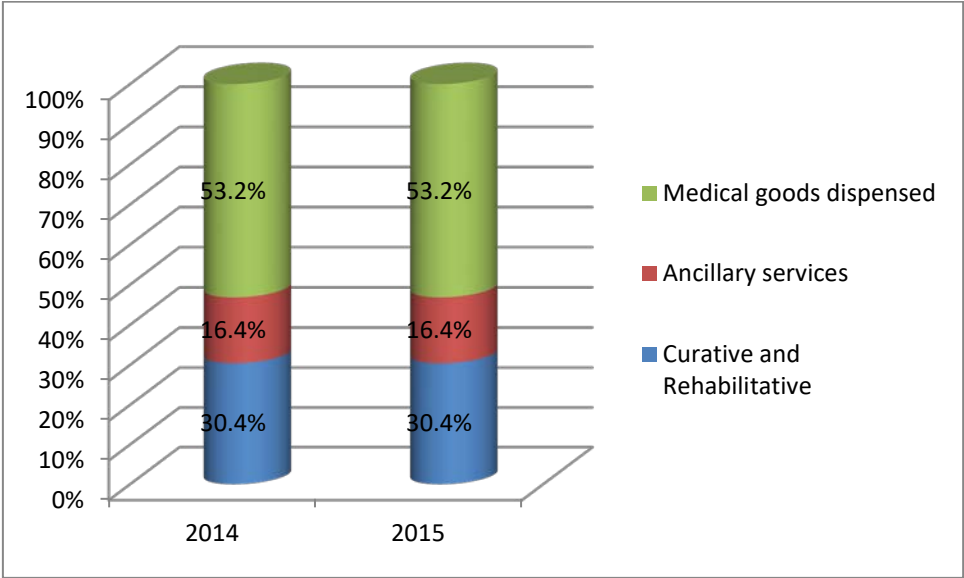


Figure 9: Household out of pocket health expenditure by providers

### Classification of Functions

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



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

**Classification of Financing Sources**

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

### Classification of Financing Agents

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

### Classification of Providers

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

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

Table (1) National Health Expenditure by Type of Financing Agent and Type of Provider  
(FAxP) Provisional for the year (2014-2015)  
Kyats in Million

No	Provider	Financing Agent						Total
		General Government			Private Sector		Rest of the World	
		Ministry of Health and Sports	Other Ministries	Social Security Scheme	Private households out of pocket	Non-profit Institutions Serving Household		
1	MmP1 Hospitals	154402.88	22513.30	5798.37	1798291.86		1981006.41	
1	MmP 1.1 Teaching Hospitals/General Hospitals	127728.80	22513.30	5798.37	1493389.31		1649429.78	
	MmP 1.1.1 Central and Teaching Hospitals	21606.27			237908.15		259514.42	
b	MmP 1.1.2 General Hospitals	106122.53	22513.30	5798.37	1255481.16		1389915.36	
b1	MmP 1.1.2.1 Government				1255481.16		1255481.16	
1	MmP 1.1.2.1.1 Regional hospitals	36920.41			358708.91		395629.32	
1	MmP 1.1.2.1.2 Township/station hospitals	69202.12			896772.25		965974.37	
1	MmP 1.1.2.1.3 Hospitals under other ministries		22513.30				22513.30	
1	MmP 1.1.2.1.4 Social Security			5798.37			5798.37	
b2	MmP 1.1.2.2 Private for Profit							
b3	MmP 1.1.2.3 Private Non profit							
2	MmP 1.2 Mental Hospitals	681.37			35870.88		36552.25	
3	MmP 1.3 Specialist Hospitals	25175.95			269031.67		294207.62	
4	MmP 1.4 Traditional Medicine Hospitals	816.76					816.76	
2	MmP 2 Nursing and residential care facilities							
3	MmP 3 Provider of ambulatory health care	116026.16		1932.79	473319.28		591278.23	
1	MmP3.1 Offices of physicians and dentists							
2	MmP3.2 Traditional medicine practitioners							
3	MmP3.3 Out patient care providers				445007.42		445007.42	
a	MmP3.3.1 Part of hospital services				348.15		348.15	
b	MmP3.3.2 Secondary clinics/MCH/RHC	112517.84					112517.84	
c	MmP3.3.3 Social security clinics			1932.79			1932.79	
d	MmP3.3.4 Traditional medicine clinics	1898.59			16072.03		17970.62	
e	MmP3.3.5 Private for Profit				417872.56		417872.56	
f	MmP3.3.6 Private for Non profit				10714.68		10714.68	
4	MmP3.4 Medical and diagnosis laboratories	1609.73			28311.86		29921.59	
4	MmP4 Retail sale and other providers of medical	254813.44	12760.47		92833.07		360406.98	
5	MmP5 Provision and administration of public health programs	21575.00	107.31				21682.31	
1	MmP5.1 Public health programs	16489.97					16489.97	
2	MmP5.2 Disease control	5085.03	107.31				5192.34	
6	MmP6 General health administration and insurance	64211.55	34576.26				98787.81	
1	MmP6.1 General health administration	64211.55	34576.26				98787.81	
2	MmP6.2 Social security funds							
7	MmP7 All other industries							
8	MmP8 Institutions providing health related services	52308.74	6815.25				59123.99	
1	MmP8.1 Research institutions	5125.47					5125.47	
2	MmP8.2 Education/training	44410.78	0.20				44410.98	
3	MmP8.3 Other institutions providing health related services	2772.49	6815.05				9587.54	
a	MmP8.3.1 Nutrition	188.08	251.70				439.78	
b	MmP8.3.2 Environmental health	103.27	6.42				109.69	
c	MmP8.3.3 Food and drug administration	2481.14	6556.93				9038.07	
9	MmP9 Rest of the World					82588.00	82588.00	
	National health expenditure	663337.77	76772.59	7731.16	2364444.21	82588.00	3194873.73	

Table (2) National Health Expenditure by Type of Financing Agent and Type of Provider  
(FAxP) Provisional for the year (2015-2016)  
Kyat in Million

No	Provider	Financing Agent					Rest of the World	Total
		General Government			Private Sector			
		Ministry of Health and Sports	Other Ministries	Social Security Scheme	Private households out of pocket	Non-profit Institutions Serving Household		
1	Mmp1 Hospitals	224381.26	24124.42	11249.69	2024298.94		2284054.31	
1	Mmp 1.1 Teaching Hospitals/General Hospitals	168736.48	24124.42	11249.69	1681096.76		1885207.35	
	Mmp 1.1.1 Central and Teaching Hospitals	22601.79			267911.30		290513.09	
b	Mmp 1.1.2 General Hospitals	146134.69	24124.42	11249.69	1413185.46		1594694.26	
b1	Mmp 1.1.2.1 Government	146134.69	24124.42	11249.69	1413185.46		1594694.26	
1	Mmp 1.1.2.1.1 Regional hospitals	61565.61			403767.27		465332.88	
1	Mmp 1.1.2.1.2 Township/station hospitals	84569.08			1009418.19		1093987.27	
1	Mmp 1.1.2.1.3 Hospitals under other ministries		24124.42				24124.42	
1	Mmp 1.1.2.1.4 Social Security			11249.69			11249.69	
b2	Mmp 1.1.2.2 Private for Profit							
b3	Mmp 1.1.2.3 Private Non profit							
2	Mmp 1.2 Mental Hospitals	726.43			40376.73		41103.16	
3	Mmp 1.3 Specialist Hospitals	53537.87			302825.45		356363.32	
4	Mmp 1.4 Traditional Medicine Hospitals	1380.48					1380.48	
2	Mmp 2 Nursing and residential care facilities							
3	Mmp 3 Provider of ambulatory health care	108876.56		3749.90	533491.79		646118.25	
1	Mmp3.1 Offices of physicians and dentists							
2	Mmp3.2 Traditional medicine practitioners							
3	Mmp3.3 Out patient care providers	105626.72		3749.90	500914.68		610291.30	
a	Mmp3.3.1 Part of hospital services				400.59		400.59	
b	Mmp3.3.2 Secondary clinics/MCH/RHC	103283.16					103283.16	
c	Mmp3.3.3 Social security clinics			3749.90			3749.90	
d	Mmp3.3.4 Traditional medicine clinics	2343.56			18090.86		20434.42	
e	Mmp3.3.5 Private for Profit				470362.65		470362.65	
f	Mmp3.3.6 Private for Non profit				12060.58		12060.58	
4	Mmp3.4 Medical and diagnosis laboratories	3249.84			32577.11		35826.95	
4	Mmp4 Retail sale and other providers of medical goods	184834.65	18281.29		104538.10		307654.04	
5	Mmp5 Provision and administration of public health programs	87835.00	107.78				87942.78	
1	Mmp5.1 Public health programs	80335.00					80335.00	
2	Mmp5.2 Disease control	7500.00	107.78				7607.78	
6	Mmp6 General health administration and insurance	99953.70	40771.25				140724.95	
1	Mmp6.1 General health administration	99953.70	40771.25				140724.95	
2	Mmp6.2 Social security funds							
7	Mmp7 All other industries							
8	Mmp8 Institutions providing health related services	46867.79	7710.70				54578.49	
1	Mmp8.1 Research institutions	5014.17	50.17				5064.34	
2	Mmp8.2 Education/training	34739.32	0.20				34739.52	
3	Mmp8.3 Other institutions providing health related services	7114.30	7660.33				14774.63	
a	Mmp8.3.1 Nutrition	228.08					228.08	
b	Mmp8.3.2 Environmental health	171.06	7.99				179.05	
c	Mmp8.3.3 Food and drug administration	6715.16	7652.34				14367.50	
9	Mmp9 Rest of the World					90847.00	90847.00	
	National health expenditure	752748.96	90995.44	14999.59	2662328.83	90847.00	3611919.82	

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

(FAxF)

Provisional for the year (2014-2015)  
Kyats in Million

Functions	Financing Agent						Total
	General Government			Private Sector		Rest of the World	
	Ministry of Health and Sports	Other Ministries	Social Security Scheme	Private households out of pocket payment	Non-profit Institutions Serving Households		
MmHC 1 Services of curative and rehabilitative care	97587.21		5962.00	719023.75			822572.96
MmHC 1.1 Inpatient curative care				182941.55			182941.55
MmHC 1.1.1 Government Hospital							
MmHC 1.1.2 Private Hospital				182941.55			182941.55
MmHC 1.3 Outpatient curative care				536082.20			536082.20
MmHC 1.3.1 Secondary Clinic/ MCH/RHC				348.14			348.14
MmHC 1.3.1.1 Basic medical and diagnostic services							
MmHC 1.3.1.2 All other outpatient curative care							
MmHC 1.3.1.3 Outpatient dental care				348.14			348.14
MmHC 1.3.2 Private Clinic				535734.06			535734.06
MmHC 1.3.2.1 Basic medical and diagnostic services				182149.61			182149.61
MmHC 1.3.2.2 All other outpatient curative care				353584.45			353584.45
MmHC 3 Services of long term nursing care							
MmHC 4 Ancillary services to medical care	1609.73			388181.01			389790.74
MmHC 4.1 Clinical laboratory	1609.73			126708.39			128318.12
MmHC 4.1.1 Government Hospital	1609.73			4747.36			6357.09
MmHC 4.1.2 Private Hospital				121961.03			121961.03
MmHC 4.2 Diagnostic imaging				94600.39			94600.39
MmHC 4.2.1 Government Hospital				4923.18			4923.18
MmHC 4.2.2 Private Hospital				89677.21			89677.21
MmHC 4.3 Other investigative procedure				16679.06			16679.06
MmHC 4.9 All other miscellaneous ancillary services				150193.17			150193.17
MmHC 4.9.1 Room charges				148230.91			148230.91
MmHC 4.9.1.1 Government Hospital				4747.36			4747.36
MmHC 4.9.1.2 Private Hospital				143483.55			143483.55
MmHC 4.9.2 Renal dialysis				1962.26			1962.26
MmHC 5 Medical goods dispensed to patients	124826.72	12760.47		1257239.45			1394826.64
MmHC 5.1 Pharmaceuticals and other medical	124473.18			1255481.17			1379954.35
MmHC 5.1.1 Government Hospital	124473.18						124473.18
MmHC 5.1.2 Private Hospital				1255481.17			1255481.17
MmHC 5.2 Therapeutic appliances and other	353.54	12760.47		1758.28			14872.29
MmHC 5.2.1 Glasses and other vision products							
MmHC 5.2.9 All other Miscellaneous Medical	353.54	12760.47		1758.28			14872.29
MmHC 6 prevention and public health services	54725.28	107.31			75870.68		130703.27
MmHC 6.1 Maternal and child health	2440.74				18392.08		20832.82
MmHC 6.2 School health services	725.74						725.74
MmHC6.3 Prevention of communicable diseases	5085.03	107.31			33917.44		39109.78
MmHC 6.5 Occupational health care	141.47						141.47
MmHC 6.6 Rural health services	45000.00						45000.00
MmHC 6.7 Health education	559.57				4766.15		5325.72
MmHC 6.8 public health management	772.73						772.73
MmHC 6.9 All other miscellaneous public health services					18795.01		18795.01
MmHC 7 Health administration and health insurance	60710.34	34576.26					95286.60
MmHC 7.1 General government administration of health	60710.34	34576.26					95286.60
MmHC 7.2 Administration, operation and support of social security funds							
MmHC nsk							
MmHCR 1-6 Health related functions	323878.49	29328.55	1769.16		6717.32		361693.52
MmHCR 1 Capital formation for health care provider institutions	307099.64	22513.30	1769.16				331382.10
MmHCR 2 Education and training of health personnel	13238.29	0.20			659.26		13897.75
MmHCR 3 Research and development in health	2373.81	251.70			1124.84		3750.35
MmHCR 4 Nutrition promotion and education	188.08				1338.53		1526.61
MmHCR 5 Food and drug control	875.40	6556.93					7432.33
MmHCR 6 Environmental health	103.27	6.42			3594.69		3704.38
MmHCR nsk							
National Health Expenditure	663337.77	76772.59	7731.16	2364444.21	82588.00		3194873.73



Table (2) National Health Expenditure by Type of Financing Agent and by Function  
(FAXF) Provisional for the year (2015-2016)  
Kyat in Million

Functions	Financing Agent						
	General Government			Private Sector		Rest of the World	Total
	Ministry of Health and Sports	Other Ministries	Social Security Scheme	Private households out of pocket payment	Non-profit Institutions Serving Households		
<b>MmHC 1 Services of curative and rehabilitative</b>	<b>127292.41</b>		<b>12445.79</b>	<b>809350.94</b>			<b>949089.14</b>
<b>MmHC 1.1 Inpatient curative care</b>				<b>205921.31</b>			<b>205921.31</b>
<b>MmHC 1.1.1 Government Hospital</b>							
<b>MmHC 1.1.2 Private Hospital</b>				<b>205921.31</b>			<b>205921.31</b>
<b>MmHC 1.3 Outpatient curative care</b>				<b>603429.63</b>			<b>603429.63</b>
<b>MmHC 1.3.1 Secondary Clinic/ MCH/RHC</b>				<b>400.60</b>			<b>400.60</b>
<b>MmHC 1.3.1.1 Basic medical and diagnostic</b>							
<b>MmHC 1.3.1.2 All other outpatient curative care</b>							
<b>MmHC 1.3.1.3 Outpatient dental care</b>				<b>400.60</b>			<b>400.60</b>
<b>MmHC 1.3.2 Private Clinic</b>				<b>603029.03</b>			<b>603029.03</b>
<b>MmHC 1.3.2.1 Basic medical and diagnostic</b>				<b>205029.86</b>			<b>205029.86</b>
<b>MmHC 1.3.2.2 All other outpatient curative care</b>				<b>397999.17</b>			<b>397999.17</b>
<b>MmHC 3 Services of long term nursing care</b>							
<b>MmHC 4 Ancillary services to medical care</b>	<b>3249.84</b>			<b>437769.28</b>			<b>441019.12</b>
<b>MmHC 4.1 Clinical laboratory</b>	<b>3249.84</b>			<b>142743.43</b>			<b>145993.27</b>
<b>MmHC 4.1.1 Government Hospital</b>	<b>3249.84</b>			<b>5462.56</b>			<b>8712.40</b>
<b>MmHC 4.1.2 Private Hospital</b>				<b>137280.87</b>			<b>137280.87</b>
<b>MmHC 4.2 Diagnostic imaging</b>				<b>106606.69</b>			<b>106606.69</b>
<b>MmHC 4.2.1 Government Hospital</b>				<b>5664.87</b>			<b>5664.87</b>
<b>MmHC 4.2.2 Private Hospital</b>				<b>100941.82</b>			<b>100941.82</b>
<b>MmHC 4.3 Other investigative procedure</b>				<b>19191.82</b>			<b>19191.82</b>
<b>MmHC 4.9 All other miscellaneous ancillary</b>				<b>169227.34</b>			<b>169227.34</b>
<b>MmHC 4.9.1 Room charges</b>				<b>166969.48</b>			<b>166969.48</b>
<b>MmHC 4.9.1.1 Government Hospital</b>				<b>5462.56</b>			<b>5462.56</b>
<b>MmHC 4.9.1.2 Private Hospital</b>				<b>161506.92</b>			<b>161506.92</b>
<b>MmHC 4.9.2 Renal dialysis</b>				<b>2257.86</b>			<b>2257.86</b>
<b>MmHC 5 Medical goods dispensed to patients</b>	<b>102696.83</b>	<b>18281.29</b>		<b>1415208.61</b>			<b>1536186.73</b>
<b>MmHC 5.1 Pharmaceuticals and other medical</b>	<b>102340.37</b>			<b>1413185.46</b>			<b>1515525.83</b>
<b>MmHC 5.1.1 Government Hospital</b>	<b>102340.37</b>						<b>102340.37</b>
<b>MmHC 5.1.2 Private Hospital</b>				<b>1413185.46</b>			<b>1413185.46</b>
<b>MmHC 5.2 Therapeutic appliances and other medical durables</b>	<b>356.46</b>	<b>18281.29</b>		<b>2023.15</b>			<b>20660.90</b>
<b>MmHC 5.2.1 Glasses and other vision products</b>							
<b>MmHC 5.2.9 All other Miscellaneous Medical</b>	<b>356.46</b>	<b>18281.29</b>		<b>2023.15</b>			<b>20660.90</b>
<b>MmHC 6 prevention and public health services</b>	<b>110141.95</b>	<b>107.78</b>			<b>81296.99</b>		<b>191546.72</b>
<b>MmHC 6.1 Maternal and child health</b>	<b>5000.00</b>				<b>19496.25</b>		<b>24496.25</b>
<b>MmHC 6.2 School health services</b>	<b>1000.00</b>						<b>1000.00</b>
<b>MmHC6.3 Prevention of communicable diseases</b>	<b>7500.00</b>	<b>107.78</b>			<b>36914.62</b>		<b>44522.40</b>
<b>MmHC 6.5 Occupational health care</b>	<b>200.00</b>						<b>200.00</b>
<b>MmHC 6.6 Rural health services</b>	<b>59400.00</b>						<b>59400.00</b>
<b>MmHC 6.7 Health education</b>	<b>600.00</b>				<b>5006.26</b>		<b>5606.26</b>
<b>MmHC 6.8 public health management</b>	<b>36441.95</b>						<b>36441.95</b>
<b>MmHC 6.9 All other miscellaneous public health services</b>					<b>19879.86</b>		<b>19879.86</b>
<b>MmHC 7 Health administration and health insurance</b>	<b>63040.13</b>	<b>40771.25</b>					<b>103811.38</b>
<b>MmHC 7.1 General government administration of health</b>	<b>63040.13</b>	<b>40771.25</b>					<b>103811.38</b>
<b>MmHC 7.2 Administration, operation and support of social security funds</b>							
<b>MmHC nsk</b>							
<b>MmHCR 1-6 Health related functions</b>	<b>346327.80</b>	<b>31835.12</b>	<b>2553.80</b>		<b>9550.01</b>		<b>390266.73</b>
<b>MmHCR 1 Capital formation for health care provider institutions</b>	<b>319163.04</b>	<b>24124.42</b>	<b>2553.80</b>				<b>345841.26</b>
<b>MmHCR 2 Education and training of health personnel</b>	<b>21878.80</b>	<b>0.20</b>			<b>1048.13</b>		<b>22927.13</b>
<b>MmHCR 3 Research and development in health</b>	<b>3055.36</b>	<b>50.17</b>			<b>2120.68</b>		<b>5226.21</b>
<b>MmHCR 4 Nutrition promotion and education</b>	<b>228.08</b>				<b>2498.92</b>		<b>2727.00</b>
<b>MmHCR 5 Food and drug control</b>	<b>1831.46</b>	<b>7652.34</b>					<b>9483.80</b>
<b>MmHCR 6 Environmental health</b>	<b>171.06</b>	<b>7.99</b>			<b>3882.28</b>		<b>4061.33</b>
<b>MmHCR nsk</b>							
<b>National Health Expenditure</b>	<b>752748.96</b>	<b>90995.44</b>	<b>14999.59</b>	<b>2662328.83</b>	<b>90847.00</b>		<b>3611919.82</b>

**Table (1) National Health Expenditure by Type of Financing Source and Financing Agent (FSxFA)**  
**Provisional for the year 2014-2015**  
**Kyats in Million**

Financing Agents	Financing Source						Total
	FS 1 Public funds		FS 2 Private funds			FS 3 Rest of the world	
	FS 1.1 General government revenue	FS 1.2 Interest from trust funds	FS 2.1 Employer funds	FS 2.2 Household funds	FS 2.3 Non profit institutions		
MmFA 1 General government	722778.97	845.52	3875.72	2086.28		18255.03	747841.52
MmFA 1.1 Ministry of health and sports	644237.22	845.52				18255.03	663337.77
MmFA 1.2 Other Ministries	76772.59						76772.59
MmFA 1.3 Social security scheme	1769.16		3875.72	2086.28			7731.16
MmFA 2 Private sector				2364444.21		82588.00	2447032.21
MmFA 2.1 Private household out of pocket payment				2364444.21			2364444.21
MmFA 2.2 Non-profit institutions serving households						82588.00	82588.00
MmFA 2.3 Private Firms							
MmFA 3 Rest of the world							
National health expenditure	722778.97	845.52	3875.72	2366530.49		100843.03	3194873.73

**Table (2) National Health Expenditure by Type of Financing Source and Financing Agent (FSxFA)**  
**Provisional for the year 2015-2016**  
**Kyat in Million**

Financing Agents	Financing Source						Total
	FS 1 Public funds		FS 2 Private funds			FS 3 Rest of the world	
	FS 1.1 General government revenue	FS 1.2 Interest from trust funds	FS 2.1 Employer funds	FS 2.2 Household funds	FS 2.3 Non profit institutions		
MmFA 1 General government	830339.07	965.20	8089.76	4356.03		14993.93	858743.99
MmFA 1.1 Ministry of health and sports	736789.83	965.20				14993.93	752748.96
MmFA 1.2 Other Ministries	90995.44						90995.44
MmFA 1.3 Social security scheme	2553.80		8089.76	4356.03			14999.59
MmFA 2 Private sector				2662328.83		90847.00	2753175.83
MmFA 2.1 Private household out of pocket payment				2662328.83			2662328.83
MmFA 2.2 Non-profit institutions serving households						90847.00	90847.00
MmFA 2.3 Private Firms							
MmFA 3 Rest of the world							
<b>National health expenditure</b>	<b>830339.07</b>	<b>965.20</b>	<b>8089.76</b>	<b>2666684.86</b>		<b>105840.93</b>	<b>3611919.82</b>

## Annex VIII

### **NHA Unit**

NHA Unit is composed of the following persons:

#### **Minister's Office**

Dr. Thant Sin Htoo, Director/Assistant Secretary, Minister's Office, Ministry of Health and Sports

Dr. Ye Min Htwe, Deputy Director, Minister's Office, Ministry of Health and Sports

Dr. Phyu Win Thant, Assistant Director, Minister's Office, Ministry of Health and Sports

#### **Department of Public Health**

Dr. G Seng Taung, Director(Planning), Department of Public Health

Dr. Maung Maung Htay Zaw, Deputy Director(Planning), Department of Public Health

Daw Htay Htay Win, Deputy Director(Planning), Department of Public Health

Daw Kyawt Kay Khine, Assistant Director(Planning), Department of Public Health