
SHA-Based Health Accounts in the Asia/Pacific Region
: **Bangladesh 2006**

Ghulam Rabbani and Najmul Hossain

1

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SHA-BASED HEALTH ACCOUNTS IN THE ASIA/PACIFIC REGION :
BANGLADESH 2006**

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ABSTRACT

Prior to the National Health Accounts (NHA) estimation efforts conducted in 1998-1999 and 2003-2004, national health expenditures of Bangladesh were not estimated. After adopting the OECD SHA accounting system, an estimate of the aggregate national health expenditures has been possible due to the inclusion of the private expenditure on health. The paper analyzes different expenditures in healthcare in Bangladesh, for 2004-2005.

The total health expenditure in 2004-2005 constitutes 3.1% of the GDP, which is roughly US \$ 1,745 million. The health sector expenditure has been growing at a real rate of around 4.3% per annum. Around 21 % of the health expenditure is funded by the Government of Bangladesh, 13% by international donors, between 1 to 2% by NGOs and nearly 64% by out of pocket private expenditures. The paper analyzes where the resources are expended – how much is spent on medical goods, on prevention measures, on capital formation, on hospitals and so on. Almost half of current health expenditure (46%) is directed towards prescribed medicine and 16 % of it is on in-patient care (which is similar to amount spent on out-patient care). The role of private insurance in the health care financing scenario in Bangladesh is meager; it however does not reflect the fact that there is a high potential for insurance companies to grow in stature – prevailing premium rates are around 41%.

ACRONYMS

BIRDEM	Bangladesh Institute of Research and Rehabilitation in Diabetes, Endocrine and Metabolic Disorders
BRAC	Bangladesh Rural Advancement Committee
DFID	Department for International Development
DI	Data International Ltd.
ESD	Essential Service Delivery
ESP	Essential Service Package
GDP	Gross Domestic Product
GOB	Government of Bangladesh
HEU	Health Economic Unit
HIES	Household Income and Expenditure Survey
HNP	Health, Nutrition and Population
HPSP	Health and Population Sector Program
HR	Health Research
ICDDRБ	International Center for Diarrhea Disease Research, Bangladesh
ICHA	International Classification for Health Accounts
ICHA-HC	ICHA classification of health care functions
ICHA-HF	ICHA classification of sources of funding
ICHA-HP	ICHA classification of health care providers
MOHFW	Ministry of Health and Family Welfare
NBR	National Board of Revenue
NGO	Non Government Organization
NHA	National Health Accounts
NPI	Non Profit Institutions
NPISH	Non Profit Institutions Serving Households
SHA	System of Health Accounts

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INTRODUCTION

1. In Bangladesh work on National Health Accounts was initiated by the Health Economic Unit (HEU) of the Ministry of Health and Social Welfare (MOHFW) of the Government of Bangladesh (GOB) in 1998. It was part of a project for health data collection and analysis under the Health and Population Sector Program (HPSP). The project was funded by the Asian Development Bank (ADB) and the GOB and was executed by Data International, a private consulting firm located at Dhaka, Bangladesh. The first National Health Accounts, NHA-1, covered data for the fiscal year 1996-1997 and were based on the OECD's draft System of Health Accounts (SHA).

2. The second national health accounts (NHA-2) was also commissioned by the HEU and was funded by the GOB and the Department for International Development (DFID), UK. Data International was responsible for estimating expenditures for fiscal years 1997 through 2001. NHA-2 was based on the OECD's SHA Manual 2000 and provided comprehensive national health accounts data analyzed according to the SHA accounting framework. NHA-2 by linking with NHA-1 data provided time series for the fiscal years 1996 through 2001 (i.e. 1996-97 through 2001-2002).

3. Prior to the introduction of the National Health Accounts (NHA), nationwide health care expenditure data were not analyzed and was not available in a comprehensive and comparable accounting framework.

HEALTH CARE FINANCING SYSTEM IN BANGLADESH

4. The health system in Bangladesh is pluralistic with three broad categories of providers: (a) Public Providers, primarily the Ministry of Health and Family Welfare (MOHFW), (b) Non Profit Institutions Serving Households (NPISH), commonly known as Non Government Organization (NGO) providers, and (c) Private Providers. In Bangladesh Non Profit Institutions Serving Households (NPISH) is recognized as a separate sector because of its significance and widespread activities across the country.

5. National health expenditures are reported on the basis of the responsibility of payment rather than on the ultimate source of funds i.e. by financing agents rather than by financing sources. It is for this reason central government transfers to local governments are included in the local government sector since it is the responsibility of the local government agencies to spend the central government transfers. There are three groups of financing agents in the country: public sector, private sector and a small insurance sector as described below:

6. **Public Sector-** includes health care expenditures by the Ministry of Health and Family Welfare (MOHFW), the key ministry providing health care and family planning services through its countrywide network of primary, secondary and tertiary and specialist facilities. It also includes ministries providing occupational health care to their members such as the Ministry of Defense, Ministry of Home Affairs and the Ministry of Transport, selected local Government agencies such as the Metropolitan and Municipal Corporations and health facilities of the Public Universities regarded as the government Non Profit institutions (NPI).

7. **Private sector-** includes Non Profit Institutions Serving Households (NPISH), known as NGOs, spending out of central government transfers, development donor transfers, private donations and user fees. Private for profit corporations such as large Tea Gardens spending for their workers health care; private health enterprises including private for profit hospitals and Diagnostic Centers, ambulatory health care agents including indigenous and modern health care practitioners; private health care education and training facilities and finally household out-of-pocket health care expenditures.

8. **Private insurance sector-** includes a small but expanding private for profit insurance facilities providing expenditure for health claims and cost of administration. It also includes small, but currently moribund community insurance schemes providing voluntary health insurance services at the community level. There is no compulsory social insurance for health care in the country.

9. The main financing sources in the country include the Central Government, household out of pocket and development partners known as donors. The Central

government provides funds from tax, non-tax sources and through borrowing and transfers from international development partners. Private household out of pocket payment accounts for the major part of private sector expenditures on health care goods and services and accounts for around two-third of the total health expenditure in the country. Transfers and borrowing, mostly on concessional terms, from development partners account for a major share of the Ministry of Health and Family Welfare and NGO expenditure and account for around 12-14% of the total health expenditure.

10. Around 21% of the health expenditure is funded by the GOB, 14% by international donors, 2% by NGOs and nearly 64% is out-of-pocket expenditures. Donor funding is targeted towards funding of development programs of the MOHFW and NGO activities.

11. MOHFW expenditure is concentrated on the provision of Essential Services Package (ESP), recently renamed Essential Service Delivery (ESD). It consists of reproductive health care, child health care, communicable disease control, limited curative care and behavioral change. NGO expenditure is concentrated on health, nutrition and population (HNP) and non-HNP programs. Non-HNP programs consist of education, awareness creation and micro finance.

12. The Private sector is large and encompasses registered village based traditional healers and birth attendants to modern hospitals. It also includes diagnostic and imaging centers and ambulatory services provided by full-time private practitioners and government medical staff working privately, paramedics and pharmacies. In addition, a large number of private teaching medical hospitals have cropped up recently. There is only a limited amount of private insurance and most of the health care expenditure is out of pocket (except for the poor in the public hospitals and facilities, who get free access). Seeking treatment in foreign countries accounts for 2% of total health expenditure. Total national health care expenditures amounts to around 3% - 4% of Gross Domestic Product (GDP).

STRUCTURE OF TOTAL HEALTH EXPENDITURE BY MAJOR FUNCTIONAL CATEGORIES

13. This section contains four charts and SHA tables (A1 to A4) base on compiled data calculated on fiscal year basis with brief descriptive analysis of the health expenditure structure. The four charts are:

- Health expenditure by financing agents
- Health expenditure by function (curative-rehabilitative care, long term care, ancillary services; medical goods; public health services, administration)
- Current health expenditure by mode of production (inpatient care, day care, Out-patient care; home care)
- Current health expenditure by provider

14. Figure 1 shows the composition of total health expenditure, by financing agent, in the context of Bangladesh Health Accounts.

15. Figure 2 shows health expenditure by function for the year 2004-2005.

Figure 1: Total Health Expenditure by Financing Agent, Bangladesh 2004-2005

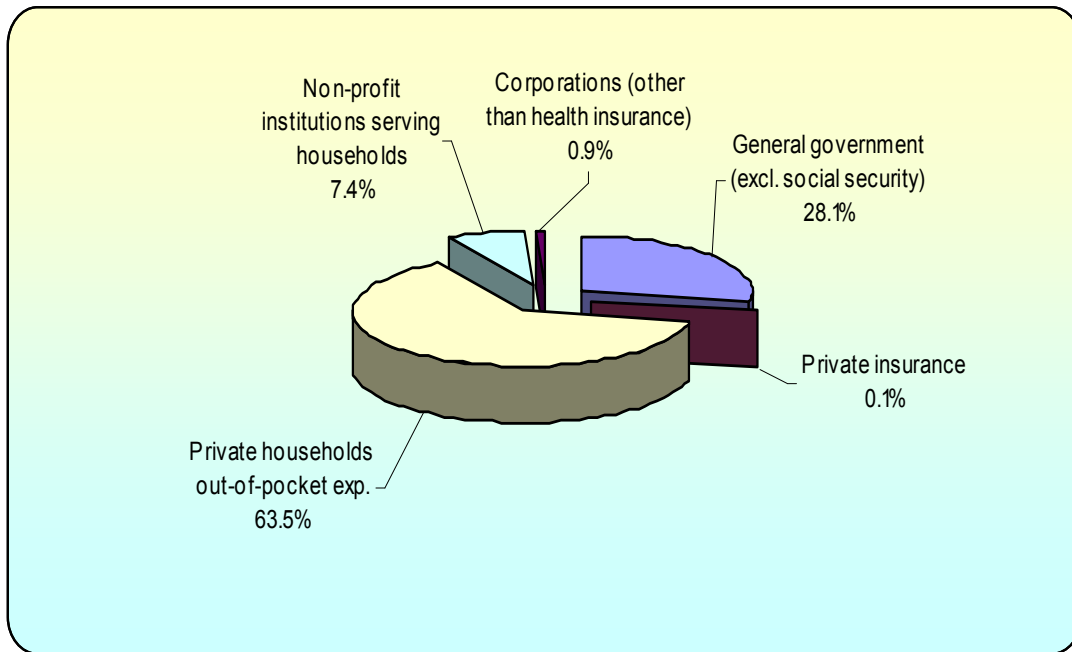
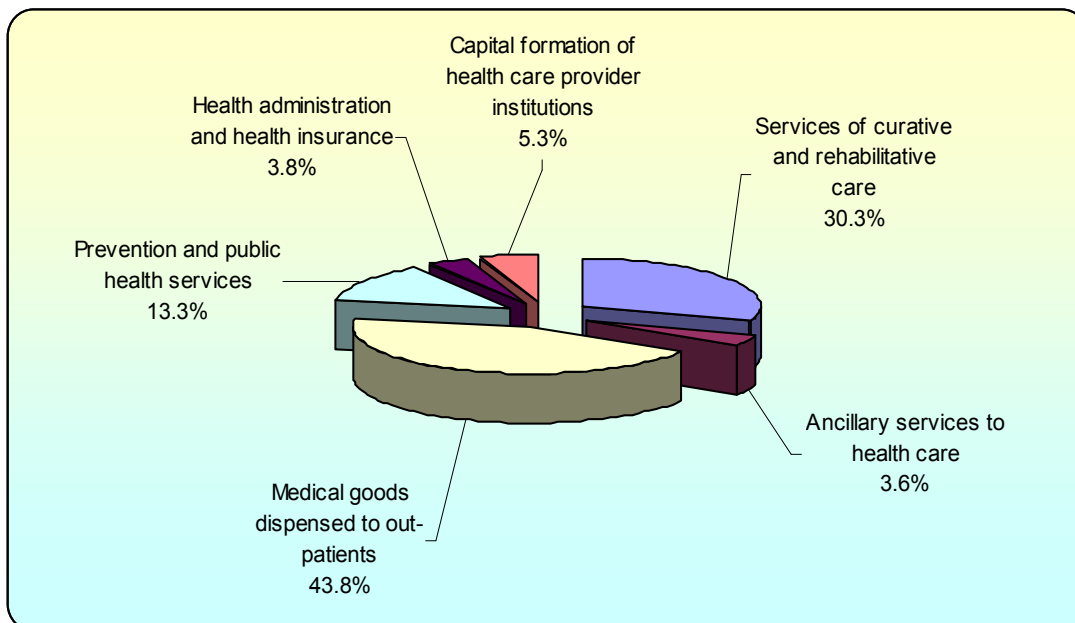
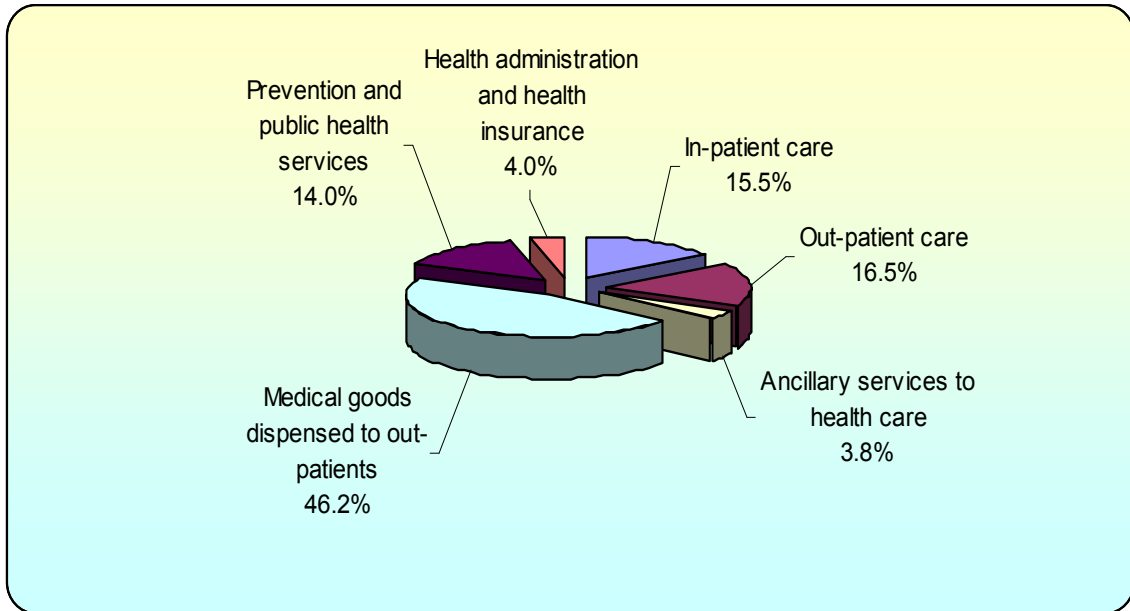


Figure 2: Total Health Expenditure by Function, Bangladesh 2004-2005



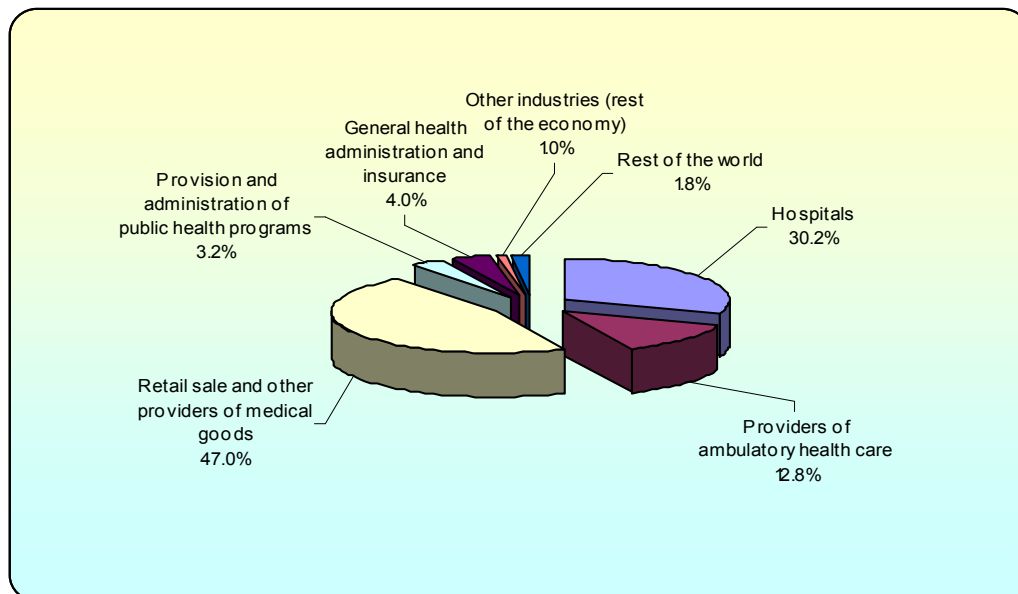
16. Figure 3 shows current health expenditure by mode of production for the year 2004-2005.

Figure 3: Current Health Expenditure by Mode of Production, Bangladesh 2004-2005



17. Figure 4 shows current health expenditure by provider, for the year 2004-2005.

Figure 4: Current Health Expenditure by Provider, Bangladesh 2004-2005



Total Health Expenditures for Bangladesh Shown by The SHA Tables (A1 To A4) Are Briefly Explained Below:

18. Total health expenditure in the fiscal year 2004-05 is estimated at Taka 113,146 million. By major functional components this consists of: in-patient care in hospitals, outpatient care, ancillary care, health administration and capital formation.

19. Expenditure on **in-patient care** amounted to Taka 16,554 million (14.6% of total expenditure). Providers of in-patient care include all public and private hospitals. Public hospitals include MOHFW hospitals at the primary, secondary and tertiary levels and specialized hospitals and hospitals of other ministries. Private hospitals include all NGO run hospitals and all private clinics and hospitals in the country having in-patient care facilities.

20. In-patient and out-patient expenditures in the MOHFW hospitals are indirectly estimated from the (final) budgets of the GOB on the basis of updated data of the Facilities Survey conducted in 1997 (Bangladesh Facility Efficiency Survey, November 1999). The 1997 study is used for the purpose of estimating the relative share of in-patient and outpatient expenditures at the MOHFW hospitals at various levels. For other hospitals, including NGO and private hospitals, data were obtained directly.

21. Data on **day care** services are not available separately and would be a component of in-patient care expenditure.

22. Expenditure on **out-patient** care amounted to Taka 17,709 million (15.7% of total expenditure). Outpatient services provided by all hospitals in the public and private sectors are included here.

23. **Home care** is not separately enumerated and expenditure on home care would be a component of expenditures on ambulatory services by all types of attending medical practitioners

24. **Ancillary services** expenditure amounted to Taka 4,060 million (3.6% of total expenditure) and included ambulatory services provided by all types of medical private practitioners. It includes services of off-time government doctors and para-medics, other full time private doctors and para-medics, all types of traditional indigenous medical practitioners including trained and untrained birth attendants and homeopathic practitioners. It also includes expenditures on diagnostic and imaging services provided by private diagnostic and imaging enterprises.

25. **Medical goods prescribed to out-patients** constituted the single largest item of expenditure by function amounting to Taka 49,202 million or 43.8% of the total health expenditure in the country. The frequency of people self-prescribing medicines, the non

availability of medicine through out-patient and in-patient services and the easy access to medicine without prescription has led to the large proportion of expenditures being in this category.

26. **Expenditures on prevention and public health services** at Taka 15,006 million made up a significant proportion (13.3%) of total expenditure, with expenditures on family planning and prevention of communicable diseases occupying a significant share (10%) of this expenditure. Except for the NGO expenditures, expenditure by other private sector providers is small. NGO expenditures accounted for around 73% for such activities (4% of all current expenditure).

27. Public sector expenditure on health administration, primarily through the MOHFW, amounted to 4% of current expenditure. Expenditure on private insurance administration was negligible. Capital formation (provided primarily by the MOHFW) accounted for 5.3% of total health expenditure in 2004-05.

A. Summary Data on Health Expenditure

A.1. Financing of Health Expenditure

28. Prior to compilation of National Health Accounts (NHA-1 and NHA-2) national health expenditures were not estimated. Only estimates of MOHFW expenditures by major MOHFW provider organizations were available. Adoption of SHA accounting system by NHA resulted in substantial increase, around 70%, of the total health expenditure due to inclusion of private sector providers and household out of pocket expenditure. Per-capita total, public and private health expenditure for 2004-05 in National Currency Unit (NCU), i.e. Taka) and US\$PPP are provided in Table 1.

- Public and private shares in total expenditure in 2004-05 are given below in Table 2 (Reconciled with Table A1)

Table 1: Per Capita Total Health Expenditure, 2004-2005

Providers	In Taka	In US\$	In US\$PPP
Per capita Public health expenditure	243.1	4.0	19.2
Per capita Private health expenditure	602.9	9.8	47.7
Per capita Total health expenditure	846.0	13.8	66.9

Table 2: Public and Private Health Expenditure in Bangladesh, 2004-2005

Providers	In million Taka0	In million US\$	In million US\$PPP	Percent
Public health expenditure	31,810	518	2517	28
Private health expenditure	81,336	1,325	6435	72
Total expenditure	113,146	1,843	8952	100

29. Health expenditure by major functions and their trend are shown below in Table 3.

Table 3: Trend in Health Expenditure by Function (in million Taka)

ICHA Code	Function	2000-01	2001-02	2002-03	2003-04	2004-05
HC.1	Services of curative care	23,242	25,966	28,367	30,754	34,028
HC.1.1	In-patient curative care	10,173	11,185	12,878	14,571	16,385
HC.1.2	Day cases of curative care					
HC.1.3	Out-patient curative care	13,069	14,781	15,489	16,183	17,643
HC.2	Services of rehabilitative care	133	142	159	175	205
HC.3	Services of long-term nursing care	-	-	-	-	-
HC.4	Ancillary services to health care	3,660	3,751	3,851	3,894	4,060
HC.5	Medical goods dispensed to out-patients	36,823	39,797	40,604	44,639	49,526
HC.5.1	Pharmaceutical and other medical non-durables	36,687	39,625	40,419	44,442	49,202
HC.5.2	Therapeutic appliances and other medical durables	136	172	185	197	324
HC.6	Prevention and public health services	9,826	11,333	11,671	12,715	15,006
HC.7	Health administration and health insurance	1,474	1,892	2,969	4,046	4,309
HC.7.1	General government administration of health	1,447	1,860	2,928	3,995	4,245
HC.7.2	Health administration and health insurance: private	27	32	42	51	64
	Total current expenditure	75,158	82,881	87,620	96,223	107,134
HC.R.1	Capital formation of health care provider institutions	3,067	2,420	4,185	5,949	6,012
	SHA Total expenditure	78,225	85,301	91,804	102,172	113,146

A.2. Current Health Expenditure by Mode of Production

30. Structure of health expenditure by categories of mode of production (inpatient, day care, out patient care, home care) is shown in Table 4. In all, in-patient hospital care in 2004-05 accounted for around 15% of current health expenditure. Out-patient hospital care in the same year accounted for around 17%. Expenditure on home care is not monitored separately

and is recorded 0. The trends in current expenditure by major mode production are shown in Table 4. Detailed breakdown are provided in the appendix table.

Table 4: Current Health Expenditure by Mode of Production (in million Taka)

ICHA Code	Function	2000-01	2001-02	2002-03	2003-04	2004-05
	<i>In-patient care</i>	10,263	11,284	12,988	14,691	16,524
HC.1.1;2.1	Curative & rehabilitative care	10,263	11,284	12,988	14,691	16,524
HC.3.1	Long-term nursing care					
	<i>Services of day-care</i>	0	0	0	0	0
HC.1.2;2.2	Day cases of curative & rehabilitative care					
HC.3.2	Day cases of long-term nursing care					
	<i>Out-patient care</i>	13,112	14,824	15,538	16,238	17,709
HC.1.3;2.3	Out-patient curative & rehabilitative care	13,112	14,824	15,538	16,238	17,709
HC.1.3.1	Basic medical and diagnostic services					
HC.1.3.2	Out-patient dental care	111	125	162	186	208
HC.1.3.3	All other specialized health care					
HC.1.3.9;2.3	All other out-patient curative care	13,001	14,699	15,376	16,052	17,501
	<i>Home care</i>	0	0	0	0	0
HC.1.4;2.4	Home care (curative & rehabilitative)					
HC.3.3	Home care (long term nursing care)					
HC.4	<i>Ancillary services to health care</i>	3,660	3,751	3,851	3,894	4,060
HC.5	Medical goods dispensed to out-patients	36,823	39,797	40,604	44,639	49,526
HC.5.1	Pharmaceuticals and other medical non-durables	36,687	39,625	40,419	44,442	49,202
HC.5.2	Therapeutic appliances and other medical durables	136	172	185	197	324
	Total expenditure on personal health care	63,858	69,656	72,980	79,462	87,819
HC.6	<i>Prevention and public health services</i>	9,826	11,333	11,671	12,715	15,006
HC.7	<i>Health administration and health insurance</i>	1,474	1,892	2,969	4,046	4,309
	Total current expenditure on health care	75,158	82,881	87,620	96,223	107,134

A.3. Current Health Expenditure by Provider

31. Structure of health expenditure by major types of providers is presented in Table 5. In summary, hospital care accounted for 34% of the current expenditure in 2004-05, ambulatory care 13% (of which 7% by modern practitioners, 4% by medical and diagnostic laboratories, and 2% by traditional physicians), 47% by retail sales of medical goods (retail

sales by pharmacies 46%), general health administration and insurance 4% and foreign providers (foreign countries, mostly India) 2%. Current health expenditure by major providers and their trends are shown in Table 5. Detailed breakdown are provided in the appendix table.

Table 5: Current Health Expenditure by Major Providers (in million Taka)

ICHA Code	Providers	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
HP.1	Hospitals	24,217	27,339	29,459	32,277	36,897
HP.2	Nursing and residential care facilities	-	-	-	-	-
HP.3	Providers of ambulatory health care	10,992	11,958	12,366	12,704	13,675
HP.4	Retail sale and other providers of medical goods	36,823	39,797	40,959	45,349	50,392
HP.5	Provision and administration of public health programs					
HP.6	General health administration and insurance	1,676	2,156	3,089	4,021	4,279
HP.7	Other industries (rest of the economy)	-	-	-	-	-
HP.9	Rest of the world	1,450	1,631	1,747	1,872	1,891
	Total current expenditure on health care	75,158	82,881	87,620	96,223	107,134

B. Current health expenditure by function and provider

32. From Table A1.1 to A1.3 it can be observed that

- Share of hospital (HP.1), nursing care (HP.2) and other providers in provision of in-patient care are as follows: **Hospital 89%, Nursing care 0% and other providers 11% (Rest of the world).**

- Share of hospitals (HP.1) and providers of ambulatory care (HP.3) in provision of day care, if this is available separately: **Not available separately.**

- Share of major types of providers in provision of out-patient care: **Hospitals 45%, Provider of ambulatory health care 54% and all other industry 1%.**

- Share of major types of providers in provision of homecare if this is available separately: **Not available separately.**

-Share of major types of providers in provision of ancillary services: **Providers of ambulatory health care 100%.**

- Functional structure of hospital expenditure: **Hospital care comprises expenditures on personal health services 70% and prevention and public health services 30%.**

C. Current Health Expenditure by Provider and Financing Agent

C.1. Spending Structure of Financing Agents:

33. From Table A2.1 to A2.3 several observations can be made:

- The distribution of general government expenditure (HF. 1) between providers: **78% on hospitals, 5% public health programs, 16% on general health administration and 1% other industries.**
- The distribution of general government (excluding social security) expenditure (HF.1.1) between providers: **The same distribution is obtained as there is no social security in Bangladesh.**
- The distribution of social security expenditure (HF.1.2) between providers: **There is no social security in the country.**
- The distribution of private expenditure (HF.2) between providers: **15% on hospitals, 17% on providers of ambulatory health care, 62% on retail sale and provider of other medical goods, 3% provision and administration of public health program, 1% other industries and 2% on rest of the world providers.**
- The distribution of private insurance (HF.2.1 + 2.2) between providers: **47% on hospital care and 53% on health insurance administration.**
- The distribution of out-of-pocket payments (HF.2.3) between providers: **8% on hospital care, 19% on providers of ambulatory health care, 70% on retail sale of pharmaceuticals and 3% on rest of the world providers.**

C.2. Financing of Provider

34. From Table A2.2 it can be seen that around **63% of hospital services are financed by the General Government, 37% by the private sector, (18% by household out of pocket and 19% by NGOs).**

- Expenditure on services of nursing and residential care facilities by source of funding: **Separate data are not available.**
- Expenditure on services by ambulatory health care providers by source of funding: **100% by households.**

D. Current Health Expenditure by Function and Financing Agents

D.1. Functional Structure of Spending By Financing Agents

35. The distribution of general government expenditure (HF.1) between functions is given in Tables A3.1 to A3.3

- The distribution of general government (excluding social security) expenditure (HF.1.1) between functions: ***There is no social security insurance in Bangladesh.***
- The distribution of social security expenditure (HF1.2) between functions: ***There is no social security insurance in Bangladesh.***
- The distribution of private expenditure (HF.2) between functions: ***24% on personal health care services, 5% on ancillary services, 61% on medical goods dispensed to out-patients and 10% on prevention and public health services.***
- The distribution of private insurance (HF 2.1+ 2.2) between functions: ***47% on in-patient services and 53% on health administration and health insurance***
- The distribution of out-of-pocket payments (HF 2.3) between functions: ***24% on personal health care services, 6% on ancillary services to health care, 69% on medical goods dispensed to out-patients and 1% on prevention and public health services.***

D.2. Financing of Health Care Function

36. From Table A3.2 it can be seen that

- About 60% of current inpatients expenditure is incurred by general government, 39% by households, 1% Non-profit institutions.
- Expenditure on Day care services is included in inpatient care, it is not enumerated separately.
- About 27% of current outpatient's expenditure is incurred by general government, 62% by households, 11% Non-profit institutions.
- Home care services are not separately enumerated and expenditure on home care is included in expenditure on ambulatory services.
- Ancillary service is 100% expenditure by Household out of pocket.
- Pharmaceutical is 100% expenditure by Household out of pocket.
- Medical goods are 100% expenditure by Household out of pocket.
- About 47% of Prevention and public health expenditure is incurred by general government, 6% by households out of pocket, 40% NGOs and 7% Corporation.

CONCLUSIONS AND IMPLICATIONS

37. The availability of Bangladeshi National Health Accounts prepared on a SHA-basis has been very beneficial for the country. Prior to these accounts being available, the focus of policymakers' attention was the health expenditures incurred by the Ministry of Health. With the SHA accounts being available, the full spectrum of health expenditure data can be analyzed and issues such as the trends in relative share of the public and private sectors, NGOs and donors can be examined. Policy debates can be better informed, generating much interest in the accounts amongst stakeholders. As an example, the high level of household spending on pharmaceutical drugs is of much interest in the health sector policy dialogue. Furthermore, the two-way classification of health expenditures – financing by provider, etc. – has provided insights into equity and efficiency issues relating to health care expenditure in the country.

38. It should be noted that Bangladeshi SHA accounts will differ from those of most other countries, with expenditures for some classifications being zero, or very small amounts. This is for two reasons: First, several health transactions or services that are common in other countries are not in vogue in Bangladesh. These include day care services, social security, and to a large extent private health insurance. Second, data collection and collation in Bangladesh is not sufficiently advanced to facilitate desegregation according to SHA classifications. For instance, in-patient and out-patient expenditure breakdowns are not often available or complete for some classifications of public or private providers. Nursing care data are also not separately identified. The non-availability of such data either leads to some classifications being approximated or to an absence of estimates for some classifications in various SHA tables.

39. Obtaining accurate and comprehensive SHA tables requires secondary data from government and non-government sources to be available. Increased awareness and appreciation among various stakeholders of the benefits of developing accounts along SHA classification is needed to assist in generating the demand for more comprehensive and accurate SHA accounts in the future. WHO, OECD and other development partners can assist in convincing public officials and policy makers of the benefits of OECD guidelines in data collection, collation and dissemination.

40. In Bangladesh, unless the relevant Ministry initiates a study or a project, it is often difficult to get their cooperation in furnishing data or assisting outside agencies to obtain access to information. Local WHO offices can assist in encouraging and advising public officials to reduce restrictions on access to data by pointing to the benefits of greater availability of within-country and inter-country comparisons of health indicators for policy makers – such as facilitating more objective and effective policy interventions.

ANNEX

ANNEX 1: METHODOLOGY

Data sources

The following data sources were used in compiling the accounts:

For Public sector:

GOB budget for MOHFW

Other Ministries budget for other ministry expenditures

CGF (Controller General of Finance) for final accounts of MOHFW and other ministries actual expenditures

Local Government Budgets for local Government expenditures

For Private Sector

NPISH Survey 1999-2000 for health NGO expenditures used as benchmark

For larger health NGOs like BRAC, BIRDEM and ICDDRB annual reports for actual current and capita expenditures

All other Private Expenditures except Corporations:

National Accounts Statistics for 2005 provides final consumption expenditures by seven basic headings at current market prices in the final consumption expenditures. The seven basic headings are: pharmaceutical products, other medical products, therapeutical appliances and equipments, out-patient service covering medical covering medical services, dental services and paramedical services and hospital services, meaning in-patient services. The paramedical services include services of modern untrained Paramedics.

Household Income and Expenditure (HIES) survey 2005 was used to disaggregate the paramedical services. HIES data also provided validation of other household expenditures including expenditures on pharmaceuticals, and expenditure on education and training. Production (from pharmaceutical companies) and export-import data of National Board of Revenue (NBR) were also used to validate household pharmaceutical expenditures.

ANNEX 2: FOUR STANDARD TABLES

Table A1: Total Health Expenditure by Financing Agents, 2004-2005

			2004-2005	
		Financing agents	Taka (million)	Percent
HF.1.		General government	31,810	28.1%
	HF.1.1.	General government (excl. social security)	31,810	28.1%
	HF.1.1.1.	Central government	31,580	27.9%
	HF.1.1.2.	State / provincial government	-	-
	HF.1.1.3.	Local / municipal government	230	0.2%
	HF.1.2.	Social security funds	-	0.0%
HF.2.		Private sector	81,336	71.9%
	HF.2.1.;2.2	Private insurance	64	0.1%
	HF.2.1.	Private social insurance	30	0.0%
	HF.2.2.	Private insurance (other than social insurance)	34	0.0%
	HF.2.3.1.	Private households out-of-pocket exp.	71,837	63.5%
	HF.2.4.	Non-profit institutions serving households	8,361	7.4%
	HF.2.5.	Corporations (other than health insurance)	1,074	0.9%
HF.3.		Rest of the world	-	-
		Total Health Expenditure	113,146	100%

Table A2: Health Expenditure by Function of Care, 2004-2005

			2004-2005	
		Function	Taka (million)	Percent
HC.1; HC.2		Services of curative and rehabilitative care	34,263	30.3%
	HC.1.1; HC.2.1	In-patient curative and rehabilitative care	16,554	14.6%
	HC.1.2; HC.2.2	Day cases of curative and rehabilitative care	-	0.0%
	HC.1.3; HC.2.3	Out-patient curative and rehabilitative care	17,709	15.7%
	HC.1.4; HC.2.4	Services of curative home and rehabilitative home care	-	-
HC.3		Services of long-term nursing care	-	-
	HC.3.1	In-patient long-term nursing care	-	-
	HC.3.2	Day cases of long-term nursing care	-	-
	HC.3.3	Long-term nursing care: home care	-	-
HC.4		Ancillary services to health care	4,060	3.6%
	HC.4.1	Clinical laboratory	-	0.0%
	HC.4.2	Diagnostic imaging	4,060	3.6%
	HC.4.3	Patient transport and emergency rescue	-	-
	HC.4.9	All other miscellaneous ancillary services	-	-
HC.5		Medical goods dispensed to out-patients	49,526	43.8%
	HC.5.1	Pharmaceutical and other medical non-durables	49,202	43.5%
	HC.5.2	Therapeutic appliances and other medical durables	324	0.3%
HC.6		Prevention and public health services	15,006	13.3%
HC.7		Health administration and health insurance	4,279	3.8%
		Total current Health Expenditure	107,134	94.7%
HC.R.1		Capital formation of health care provider institutions	6,012	5.3%
		Total Health Expenditure	113,146	100.0%

Table A3: Current Health Expenditure by Mode of Production, 2004-2005

			2004-2005	
		Function	Taka (million)	Percent
		<i>In-patient care</i>	16,554	15.5%
HC.1.1; HC.2.1		In-patient curative and rehabilitative care	16,554	15.5%
HC.3.1		In-patient long-term nursing care		-
		<i>Services of day-care</i>		-
HC.1.2; HC.2.2		Day cases of curative and rehabilitative care		-
HC.3.2		Day cases of long-term nursing care		-
		<i>Out-patient care</i>	17,709	16.5%
HC.1.3; HC.2.3		Out-patient curative and rehabilitative care	17,709	16.5%
	HC.1.3.1	Basic medical and diagnostic services	-	-
	HC.1.3.2	Out-patient dental care	208	0.2%
	HC.1.3.3	All other specialized health care	-	0.0%
	HC.1.3.9;2.3	All other out-patient curative care	17,501	16.3%
		<i>Home care</i>	-	0.0%
HC.1.4; HC.2.4		Services of curative home and rehabilitative home care	-	-
HC.3.3		Long-term nursing care: home care	-	-
HC.4		<i>Ancillary services to health care</i>	4,060	3.8%
HC.5		<i>Medical goods dispensed to out-patients</i>	49,526	46.2%
HC.5.1		Pharmaceutical and other medical non-durables	49,202	45.9%
HC.5.2		Therapeutic appliances and other medical durables	324	0.3%
		Total expenditure on personal health care	87,849	82.0%
HC.6		Prevention and public health services	15,006	14.0%
HC.7		Health administration and health insurance	4,279	4.0%
		Total Current Health Expenditure	107,134	100%

Table A4: Current Health Expenditure by Provider

Providers			2004-2005	
			Taka (million)	Percent
HP.1		Hospitals	32,333	30.2%
HP.2		Nursing and residential care facilities	-	-
HP.3		Providers of ambulatory health care	13,675	12.8%
	HP.3.1	Offices of physicians	3,718	3.5%
	HP.3.2	Offices of dentists	208	0.2%
	HP.3.3-3.9	Offices of other health practitioners	9,749	9.1%
HP.4		Retail sale and other providers of medical goods	50,392	47.0%
HP.5		Provision and administration of public health programs	3,481	3.2%
HP.6		General health administration and insurance	4,279	4.0%
	HP.6.1	Government administration of health	4,245	4.0%
	HP.6.2	Social security funds	-	-
	HP.6.3 ;6.4	Other social insurance	34	0.0%
HP.7		Other industries (rest of the economy)	1,083	1.0%
	HP.7.1	Establishments as providers of occupational health care services	1,083	1.0%
	HP.7.2	Private households as providers of home care	-	-
	HP.7.9	All other industries as secondary producers of health care	-	-
HP.9		Rest of the world	1,891	1.8%
		Total Current expenditure on Health Care	107,134	100%

ANNEX 3: BANGLADESH 2004-2005 SHA TABLES

SHA Table A1.1: Current Health Expenditure by Function and Provider 2004-2005 (in million Taka)

Health care by function	ICHA_HC code	Total current expenditure	HP.1 Hospitals	HP.2 Nursing and residential care facilities	HP.3 Providers of ambulatory health care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.5 Medical and diagnostic laboratories and other providers of medical goods	HP.4 n of public health programs	HP.5 administrative and insurance	HP.6 All other industries	HP.7 Rest of the world
In-patient care		16,554	14,758	-	-	-	-	-	-	-	-	-	1,796
In-patient curative and rehabilitative care	HC.1.1; HC.2.1	16,554	14,758	-	-	-	-	-	-	-	-	-	1,796
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-
Service of day care													
Curative and rehabilitative care	HC.1.2; HC.2.2	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2												
Out-patient care		17,709	7,999	-	9,615	3,718	208	5,689	-	-	-	-	95
Basic medical and diagnostic services	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	208	-	208	-	-	208	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient curative care	HC.1.3.9	17,435	7,933	-	9,407	3,718	-	5,689	-	-	-	-	95
Out-patient rehabilitative care	HC.2.3	66	66	-	-	-	-	-	-	-	-	-	-
Home care													
Curative home and rehabilitative home care	HC.1.4; HC.2.4	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3												
Ancillary services to health care		4,060	-	-	4,060	-	-	-	4,060	-	-	-	-
Medical goods dispensed to out-patients		49,526	-	-	-	-	-	-	49,526	-	-	-	-
Pharmaceutical and other medical non-durables	HC.5.1	49,202	-	-	-	-	-	-	49,202	-	-	-	-
Therapeutic appliances and other medical durables	HC.5.2	324	-	-	-	-	-	-	324	-	-	-	-
Total expenditure on personal health care		87,849	22,757	-	13,675	3,718	208	5,689	4,060	-	-	1,083	1,891
Prevention and public health services	HC.6	15,006	9,576	-	-	-	-	-	-	3,481	-	1,083	-
Health administration and health insurance	HC.7	4,279	-	-	-	-	-	-	-	-	4,279	-	-
Total current expenditure		107,134	32,333	-	13,675	3,718	208	5,689	4,060	3,481	4,279	1,083	1,891

SHA Table A1.3: Current Health Expenditure by Function and Provider 2004-2005 (% of provider category expenditure)

Health care by function	ICHA_HC code	Total current expenditure											HP.9				
		HP.1	HP.2	HP.3	HP.3.1	HP.3.2	HP.3.3	HP.3.5	HP.4	HP.5	HP.6	HP.7					
In-patient care		46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95
In-patient curative and rehabilitative care	HC.1.1; HC.2.1	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service of day care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; HC.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		25	-	70	100	100	100	100	100	100	100	-	-	-	-	-	5
Basic medical and diagnostic services	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	-	-	2	-	100	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient curative care	HC.1.3.9	25	-	69	100	100	100	100	100	100	100	-	-	-	-	-	5
Out-patient rehabilitative care	HC.2.3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative home and rehabilitative home care	HC.1.4; HC.2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical goods dispensed to out-patients	HC.4	4	-	30	-	-	-	-	-	-	-	100	-	-	-	-	-
Pharmaceutical and other medical non-durables	HC.5	46	-	-	-	-	-	-	-	-	-	-	98	-	-	-	-
Therapeutic appliances and other medical durables	HC.5.1	46	-	-	-	-	-	-	-	-	-	-	98	-	-	-	-
	HC.5.2	0	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Total expenditure on personal health care		82	70	100	100	100	100	100	100	100	100	100	98	-	-	100	100
Prevention and public health services	HC.6	14	30	-	-	-	-	-	-	-	-	-	2	100	-	100	-
Health administration and health insurance	HC.7	4	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-
Total current expenditure		100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

SHA Table A2.1: Current Health Expenditure by Provider and Financing Agent 2004-2005 (in million Taka)

	ICHA_HC code	Total current expenditure on health	HF.1. General government	HF.1.1. General government (excl. social security)	HF.1.2. Social security funds	HF.2. Private sector	HF.2.1. Private social insurance	HF.2.2. Private insurance (other than social insurance)	HF.2.3. Private households out-of-pocket exp.	HF.2.4. Non-profit institutions serving households	HF.2.5. Corporations (other than health insurance)
Hospitals	HP.1	32,333	20,399	20,399	-	11,934	14	16	5,879	6,025	-
Nursing and residential care facilities	HP.2	-	-	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	13,675	-	-	-	13,675	-	-	13,675	-	-
Offices of physicians	HP.3.1	3,718	-	-	-	3,718	-	-	3,718	-	-
Offices of dentists	HP.3.2	208	-	-	-	208	-	-	208	-	-
Offices of other health practitioners	HP.3.3	5,689	-	-	-	5,689	-	-	5,689	-	-
Out-patient care centres	HP.3.4	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	4,060	-	-	-	4,060	-	-	4,060	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	-	-	-	-	-	-	-	-	-	-
Retail sale and other providers of medical goods	HP.4	50,392	-	-	-	50,392	-	-	50,392	-	-
Dispensing chemists = Pharmacies	HP.4.1	49,202	-	-	-	49,202	-	-	49,202	-	-
All other sales of medical goods	HP.4.2-4.9	1,190	-	-	-	1,190	-	-	1,190	-	-
Provision and administration of public health programs	HP.5	3,481	1,390	1,390	-	2,091	-	-	-	2,091	-
General health administration and insurance	HP.6	4,279	4,245	4,245	-	34	16	18	-	-	-
Government administration of health	HP.6.1	4,245	4,245	4,245	-	-	-	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	16	-	-	-	16	16	-	-	-	-
Other (private) insurance	HP.6.4	18	-	-	-	18	-	18	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	1,083	9	9	-	1,074	-	-	-	-	1,074
Establishments as providers of occupational health care services	HP.7.1	1,083	9	9	-	1,074	-	-	-	-	1,074
Private households as providers of home care	HP.7.2	-	-	-	-	-	-	-	-	-	-
All other industries as secondary producers of health care	HP.7.9	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	1,891	-	-	-	1,891	-	-	1,891	-	-
Total Current expenditure		107,134	26,043	26,043	-	81,091	30	34	71,837	8,116	1,074

SHA Table A2.2: Current Health Expenditure by Provider and Financing Agent 2004-2005 (% of provider category expenditure)

Providers	ICHA_HC code	Total current expenditure on health	HF.1.		HF.1.1.		HF.1.2.	HF.2.	Private sector	HF.2.1.	HF.2.2.	Private insurance (other than social insurance)	HF.2.3.	Private households out-of-pocket exp.	HF.2.4.	HF.2.5.
			General government	General government (excl. social security)	Social security funds	Non-profit institutions serving households										
Hospitals	HP.1	100	63	63	-	37	0	0	18	19	-	-				
Nursing and residential care facilities	HP.2															
Providers of ambulatory health care	HP.3	100	-	-	-	100	-	-	100	-	-	-				
Offices of physicians	HP.3.1	100	-	-	-	100	-	-	100	-	-	-				
Offices of dentists	HP.3.2	100	-	-	-	100	-	-	100	-	-	-				
Offices of other health practitioners	HP.3.3	100	-	-	-	100	-	-	100	-	-	-				
Out-patient care centres	HP.3.4															
Medical and diagnostic laboratories	HP.3.5	100	-	-	-	100	-	-	100	-	-	-				
Providers of home health care services	HP.3.6															
Other providers of ambulatory health care	HP.3.9															
Retail sale and other providers of medical goods	HP.4	100	-	-	-	100	-	-	100	-	-	-				
Dispensing chemists = Pharmacies	HP.4.1	100	-	-	-	100	-	-	100	-	-	-				
All other sales of medical goods	HP.4.2-4.9	100	-	-	-	100	-	-	100	-	-	-				
Provision and administration of public health programs	HP.5	100	40	40	-	60	-	-	60	-	-	-				
General health administration and insurance	HP.6	100	99	99	-	1	0	0	-	-	-	-				
Government administration of health	HP.6.1	100	100	100	-	-	-	-	-	-	-	-				
Social security funds	HP.6.2															
Other social insurance	HP.6.3	100	-	-	-	100	100	-	-	-	-	-				
Other (private) insurance	HP.6.4	100	-	-	-	100	-	100	-	-	-	-				
All other providers of health administration	HP.6.9															
Other industries (rest of the economy)	HP.7	100	1	1	-	99	-	-	-	-	-	99				
Establishments as providers of occupational health care services	HP.7.1	100	1	1	-	99	-	-	-	-	-	99				
Private households as providers of home care	HP.7.2															
All other industries as secondary producers of health care	HP.7.9															
Rest of the world	HP.9	100	-	-	-	100	-	-	100	-	-	-				
Total Current expenditure		100	24	24	-	76	0	0	67	8	0	1				

SHA Table A2.3: Current Health Expenditure by Provider and Financing Agent 2004-2005 (% expenditure by financing agent category)

			HF.1.	HF.1.1.	HF.1.1.1.	HF.1.1.2.	HF.2.	HF.2.1.	HF.2.2.	HF.2.3.	HF.2.4.	HF.2.5.
			General government	General government (excl. social security)	Social security funds	Private sector	Private social insurance	Private insurance (other than social insurance)	Private households out-of-pocket exp.	Non-profit institutions serving households	Corporations (other than health insurance)	
		ICHA_HC code	<i>Total current expenditure on health</i>									
Hospitals		HP.1	78	78	-	15	47	47	8	74	-	
Nursing and residential care facilities		HP.2	-	-	-	-	-	-	-	-	-	
Providers of ambulatory health care		HP.3	-	-	-	17	-	-	19	-	-	
Offices of physicians		HP.3.1	-	-	-	5	-	-	5	-	-	
Offices of dentists		HP.3.2	-	-	-	0	-	-	0	-	-	
Offices of other health practitioners		HP.3.3	-	-	-	7	-	-	8	-	-	
Out-patient care centres		HP.3.4	-	-	-	-	-	-	-	-	-	
Medical and diagnostic laboratories		HP.3.5	-	-	-	5	-	-	6	-	-	
Providers of home health care services		HP.3.6	-	-	-	-	-	-	-	-	-	
Other providers of ambulatory health care		HP.3.9	-	-	-	-	-	-	-	-	-	
Retail sale and other providers of medical goods		HP.4	-	-	-	62	-	-	70	-	-	
Dispensing chemists = Pharmacies		HP.4.1	-	-	-	61	-	-	68	-	-	
All other sales of medical goods		HP.4.2-4.9	-	-	-	1	-	-	2	-	-	
Provision and administration of public health programs		HP.5	5	5	-	3	-	-	-	26	-	
General health administration and insurance		HP.6	16	16	-	0	53	53	-	-	-	
Government administration of health		HP.6.1	16	16	-	-	-	-	-	-	-	
Social security funds		HP.6.2	-	-	-	-	-	-	-	-	-	
Other social insurance		HP.6.3	-	-	-	0	53	-	-	-	-	
Other (private) insurance		HP.6.4	-	-	-	0	-	53	-	-	-	
All other providers of health administration		HP.6.9	-	-	-	-	-	-	-	-	-	
Other industries (rest of the economy)		HP.7	0	0	-	1	-	-	-	-	100	
Establishments as providers of occupational health care services		HP.7.1	0	0	-	1	-	-	-	-	100	
Private households as providers of home care		HP.7.2	-	-	-	-	-	-	-	-	-	
All other industries as secondary producers of health care		HP.7.9	-	-	-	-	-	-	-	-	-	
Rest of the world		HP.9	-	-	-	2	-	-	3	-	-	
Total Current expenditure			100	100	-	100	100	100	100	100	100	

SHA Table A3.1: Current Health Expenditure by Function of care and Source of Funding 2004-2005 (in million Taka)

		HC.1- HC.3	HC.4	HC.5	HC.5.1	HC.5.2	HC.1- HC.5	HC.6	HC.7	HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1	HF.2.2	HF.2.1- HF.2.2	HF.2.3	HF.2.4	HF.2.5
	Health care function	ICHA-HC code	Total Current expenditure	General government	General government (excl. social security)	Social security funds	Private sector	Private social insurance	Private insurance (other than social insurance)	Private insurance	Private insurance	Private insurance	Private households out-of-pocket exp.	Non-profit institutions serving households	Corporations (other than health insurance)				
Personal health care service			34,263	14,693	14,693	-	19,570	14	16	30	17,385	2,155	-						
In-patient services			16,554	9,875	9,875	-	6,679	14	16	30	6,460	189	-						
Day care services			-	-	-	-	-	-	-	-	-	-	-						
Out-patient service			17,709	4,818	4,818	-	12,891	-	-	-	10,925	1,966	-						
Home care services																			
Ancillary services to health care			4,060	-	-	-	4,060	-	-	-	4,060	-	-						
Medical goods dispensed to out-patients			49,526	-	-	-	49,526	-	-	-	49,526	-	-						
Pharmaceutical and other medical non-durables			49,202	-	-	-	49,202	-	-	-	49,202	-	-						
Therapeutic appliances and other medical durables			324	-	-	-	324	-	-	-	324	-	-						
Personal health care services and goods			87,849	14,693	14,693	-	73,156	14	16	30	70,971	2,155	-						
Prevention and public health services			15,006	7,105	7,105	-	7,901	-	-	-	866	5,961	1,074						
Health administration and health insurance			4,279	4,245	4,245	-	34	16	18	34	-	-	-						
Total current expenditure health			107,134	26,043	26,043	-	81,091	30	34	64	71,837	8,116	1,074						

SHA Table A3.2: Current Health Expenditure by Function of care and Source of Funding 2004-005 (% of expenditure on functional category)

	ICHA-HC code	HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 Private social insurance	HF.2.2 Private insurance (other than social insurance)	HF.2.1- HF.2.2 Private insurance	HF.2.3 Private households out-of-pocket exp.	HF.2.4 Non-profit institutions serving households	HF.2.5. Corporations (other than health insurance)
		Total Current expenditure									
Personal health care service	HC.1- HC.3	100	42.88	-	57.12	0.04	0.05	0.09	50.74	6.29	-
In-patient services		100	59.65	-	40.35	0.08	0.10	0.18	39.02	1.14	-
Day care services											
Out-patient service		100	27.21	-	72.79	-	-	-	61.69	11.10	-
Home care services											
Ancillary services to health care	HC.4	100	-	-	100.00	-	-	-	100.00	-	-
Medical goods dispensed to out-patients	HC.5	100	-	-	100.00	-	-	-	100.00	-	-
Pharmaceutical and other medical non-durables	HC.5.1	100	-	-	100.00	-	-	-	100.00	-	-
Therapeutic appliances and other medical durables	HC.5.2	100	-	-	100.00	-	-	-	100.00	-	-
Personal health care services and goods	HC.1- HC.5	100	16.73	-	83.27	0.02	0.02	0.03	80.79	2.45	-
Prevention and public health services	HC.6	100	47.35	-	52.65	-	-	-	5.77	39.72	7.16
Health administration and health insurance	HC.7	100	99.21	-	0.79	0.37	0.42	0.79	-	-	-
Total current expenditure health		100	24.31	-	75.69	0.03	0.03	0.06	67.05	7.58	1.00

SHA Table A3.3: Current Health Expenditure by Function of Care and Source of Funding 2004-005 (% of expenditure by financing agent category)

		HF.1	HF.1.1	HF.1.1.1	HF.1.1.2	HF.2.	HF.2.1	HF.2.2	HF.2.1- HF.2.2	HF.2.3.	HF.2.4.	HF.2.5.
	ICHA-HC code	General government	General government (excl. social security)	Social security funds	Private sector	Private social insurance	Private insurance (other than social insurance)	Private insurance	Private insurance	Private households out-of-pocket exp.	Non-profit institutions serving households	Corporations (other than health insurance)
Personal health care service	HC.1- HC.3	56.4	56.4	-	24.1	46.7	47.1	46.9	24.2	26.6	-	
In-patient services		37.9	37.9	-	8.2	46.7	47.1	46.9	9.0	2.3	-	
Day care services		-	-	-	-	-	-	-	-	-	-	
Out-patient service		18.5	18.5	-	15.9	-	-	-	15.2	24.2	-	
Home care services		-	-	-	-	-	-	-	-	-	-	
Ancillary services to health care	HC.4	-	-	-	5.0	-	-	-	5.7	-	-	
Medical goods dispensed to out-patients	HC.5	-	-	-	61.1	-	-	-	68.9	-	-	
Pharmaceutical and other medical non-durables	HC.5.1	-	-	-	60.7	-	-	-	68.5	-	-	
Therapeutic appliances and other medical durables	HC.5.2	-	-	-	0.4	-	-	-	0.5	-	-	
Personal health care services and goods	HC.1- HC.5	56.4	56.4	-	90.2	46.7	47.1	46.9	98.8	26.6	-	
Prevention and public health services	HC.6	27.3	27.3	-	9.7	-	-	-	1.2	73.4	100.0	
Health administration and health insurance	HC.7	16.3	16.3	-	0.0	53.3	52.9	53.1	-	-	-	
Total current expenditure health		100	100	-	100	100	100	100	100	100	100	

SHA Table A4.1: Financing Sources and Financing Agents 2004-05 (in million Taka)

Financing Agent	ICHA-HC code	Total health expenditure	Financing Agent						
			FS.1 General government units	FS.1.1 Territorial government	FS.1.2 All other public units	FS.2 Private sector	FS.2.1; FS.2.3 Corporations and NPI SHS	FS.2.2 Households	FS.3 Rest of the world
General government	HF.1.	31,810	23,421	21,966	1,455	-	-	-	8,389
General government (excl. social security)	HF.1.1.	31,810	23,421	21,966	1,455	-	-	-	8,389
Central government	HF.1.1.1.	31,580	23,191	21,966	1,225	-	-	-	8,389
Ministry of Health	HF.1.1.1.1	30,355	21,966	21,966	-	-	-	-	8,389
Other Ministries	HF.1.1.1.2	1,225	1,225	-	1,225	-	-	-	-
State / provincial government	HF.1.1.2.	-	-	-	-	-	-	-	-
Local / municipal government	HF.1.1.3	230	230	-	230	-	-	-	-
Social security funds	HF.1.2.	-	-	-	-	-	-	-	-
Private sector	HF.2.	81,336	-	-	-	73,728	1,857	71,871	7,608
Private insurance	HF.2.1- HF.2.2	64	-	-	-	64	30	34	-
Private households out-of-pocket exp.	HF.2.3.	71,837	-	-	-	71,837	-	71,837	-
Non-profit institutions serving households	HF.2.4.	8,361	-	-	-	753	753	-	7,608
Corporations (other than health insurance)	HF.2.5.	1,074	-	-	-	1,074	1,074	-	-
Rest of the world	HF.3.	-	-	-	-	-	-	-	-
Total health expenditure		113,146	23,421	21,966	1,455	73,728	1,857	71,871	15,997

SHA Table A4.2: Financing Sources and Financing Agents 2004-05 (percentage)

Financing Agent	ICHA-HC code	Total health expenditure	FS.1 General government units	FS.1.1 Territorial government	FS.1.2 All other public units	FS.2 Private sector	FS.2.1; FS.2.3 Corporations and NPI SHS	FS.2.2 Households	FS.3 Rest of the world
General government		100	74	69	5	-	-	-	26
General government (excl. social security)		100	74	69	5	-	-	-	26
Central government		100	73	70	4	-	-	-	27
Ministry of Health		100	72	72	-	-	-	-	28
Other Ministries		100	100	-	100	-	-	-	-
State / provincial government									
Local / municipal government		100	100	-	100	-	-	-	-
Social security funds									
Private sector		100	-	-	-	91	2	88	9
Private insurance		100	-	-	-	100	47	53	-
Private households out-of-pocket exp.		100	-	-	-	100	-	100	-
Non-profit institutions serving households		100	-	-	-	9	9	-	91
Corporations (other than health insurance)		100	-	-	-	100	100	-	-
Rest of the world									
Total health expenditure		100	21	19	1	65	2	64	14

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