

HONG KONG

Volume 26 Number 1 February 2020

The official publication of the
Hong Kong Academy of Medicine and
the Hong Kong Medical Association

MEDICAL JOURNAL

香港醫學雜誌



Hong Kong Domestic Health Spending

Financial Years 1989/90 to 2017/18

香港醫療衛生開支

1989/90至2017/18財政年度



ISSN 1024-2708

香港醫學專科學院出版社
HONG KONG ACADEMY OF MEDICINE PRESS

MEDICAL JOURNAL

香港醫學雜誌

EDITOR-IN-CHIEF

Martin CS Wong 黃至生

SENIOR EDITORS

LW Chu 朱亮榮

Albert KK Chui 徐家強

Michael G Irwin

Eric CH Lai 賴俊雄

KY Leung 梁國賢

Anthony CF Ng 吳志輝

TW Wong 黃大偉

EDITORS

KS Chan 陳健生

Kelvin KL Chong 莊金隆

Jacqueline PW Chung 鍾佩樺

James TK Fung 馮德焜

Brian SH Ho 何思灝

Ellis KL Hon 韓錦倫

KW Huang 黃凱文

WK Hung 熊維嘉

Bonnie CH Kwan 關清霞

Arthur CW Lau 劉俊穎

PY Lau 婁培友

Danny WH Lee 李偉雄

Thomas WH Leung 梁惠康

WK Leung 梁惠強

Kenneth KW Li 李啟煌

Janice YC Lo 羅懿之

Herbert HF Loong 龍浩鋒

James KH Luk 陸嘉熙

Arthur DP Mak 麥敦平

Henry KF Mak 麥嘉豐

Martin W Pak 白威

Walter WK Seto 司徒偉基

Regina WS Sit 薛詠珊

William YM Tang 鄧旭明

Jeremy YC Teoh 張源津

KY Tse 謝嘉瑜

Harry HX Wang 王皓翔

HL Wong 黃學良

Kenneth KY Wong 黃格元

Patrick CY Woo 胡釗逸

Hao Xue 薛浩

Bryan PY Yan 甄秉言

TK Yau 游子覺

Kelvin KH Yiu 姚啟恒

EPIDEMIOLOGY ADVISERS

Daniel SY Ho 何世賢

Eman Leung 梁以文

Edmond SK Ma 馬紹強

Gary Tse 謝家偉

Shelly LA Tse 謝立亞

Ian YH Wong 王逸軒

Esther YT Yu 余懿德

Hunter KL Yuen 袁國禮

STATISTICAL ADVISERS

Marc KC Chong 莊家俊

William B Goggins

Eddy KF Lam 林國輝

Carlos KH Wong 黃競浩

HONORARY ADVISERS

David VK Chao 周偉強

Paul BS Lai 賴寶山

Hong Kong domestic health spending: financial years 1989/90 to 2017/18

PY Lee, JM Johnston, PSL Lee, KKC Lam, KKY Poon, DWS Lam, VKH Leung, ESK Ma

CONTENT

Abstract	2
Introduction	3
Current expenditure on health by financing scheme	3
Current expenditure on health by function	4
Current expenditure on health by provider	4
Current expenditure on health by function and provider	4
Current expenditure on health by provider and financing scheme	5
Current expenditure on health by function and financing scheme	5
International comparisons	6
Major differences between Hong Kong Domestic Health Accounts and Government Accounts	7
Acknowledgements	7
References	7
Figures	8
Tables	12
Disclaimer	24

Hong Kong domestic health spending: financial years 1989/90 to 2017/18

¹PY Lee, ¹JM Johnston *, ²PSL Lee, ³KKC Lam, ⁴KKY Poon, ²DWS Lam, ²VKH Leung, ²ESK Ma

¹School of Public Health, Li Ka Shing Faculty of Medicine, The University of Hong Kong

²Research Office, Food and Health Bureau, Government of the Hong Kong Special Administrative Region

³Department of Health, Government of the Hong Kong Special Administrative Region

⁴Hospital Authority, Government of the Hong Kong Special Administrative Region

* Correspondence and reprint request: Dr Janice M Johnston, School of Public Health, G/F, Patrick Manson Building, The University of Hong Kong, 7 Sassoon Road, Pokfulam, Hong Kong. Email: jjohnsto@hku.hk

Hong Kong Med J 2020;26(Suppl 2):S2-23

Abstract

This report presents the latest estimates of Hong Kong domestic health spending for financial years 1989/90 to 2017/18, cross-stratified and categorised by financing scheme, function and provider compiled based on the guidelines given in *A System of Health Accounts 2011*.

Current expenditure on health (CEH) was HK\$158 466 million in 2017/18, representing an increase of HK\$10 372 million or 7.0% over the preceding year. CEH growth is similar to gross domestic product (GDP) growth, such that, CEH as a percentage of GDP, was 5.8% in both 2016/17 and 2017/18. CEH at current prices has doubled in the past 10 years.

During the period 1989/90 to 2017/18, CEH per capita (at constant 2017 prices) grew at an average annual rate of 4.9%, which was faster than the average annual growth rate of per capita GDP (2.8%) by 2.1 percentage points.

In 2017/18, government and non-government schemes CEH increased by 5.6% and 8.3%, respectively when compared with 2016/17, reaching HK\$77 722 million and HK\$80 744 million, respectively. Consequently, share of government schemes dropped slightly from 49.7% to 49.0% over the year. Of non-government schemes, the largest was the household out-of-pocket payment scheme (34.1% of CEH). The insurance schemes (15.9%), including employer-based and privately purchased, was the second largest as a result of the expansion of the insurance market.

Analysed by function, curative care accounted for the largest share of CEH (66.4%), and comprised outpatient care (33.6%), inpatient care (27.5%), day care (4.8%) and home-based care (0.5%). Notwithstanding its small share, the total expenditure for day care shows an increasing trend over the period 1989/90 to 2017/18, likely as a result of policy directives to shift the emphasis from inpatient to day care. In addition to the HK\$158 466 million CEH, HK\$9115 million was spent on gross fixed capital formation (ie, infrastructure, machinery

and equipment, etc).

Analysed by provider, hospitals accounted for an increasing share of CEH, from 33.8% in 1989/90 to 50.4% in 2003/04 and remained at around 50% in the subsequent periods. As a result of the epidemics that are of public health importance (eg, avian flu, SARS, swine flu, and pandemic influenza) and the expansion of the private health insurance market in the last two decades, payment to providers of preventive care, health care system administration and financing accounted for increasing, though less significant, shares of CEH over the period.

Analysed by financing scheme and provider, government schemes CEH was mostly incurred at hospitals (72.2%), whereas non-government schemes CEH was mostly incurred at providers of ambulatory health care (40.7%) and hospitals (27.7%).

Although both government and non-government schemes CEH were mostly spent on personal health care services and goods (90.5% of CEH altogether), the distribution among functional categories differed. Government schemes expenditure was targeted at inpatient care (45.9%) and substantially less on outpatient care (28.1%). In comparison, non-government schemes expenditure was mostly concentrated on outpatient care (44.0%), followed by inpatient care (24.4%) and medical goods (17.6%).

Compared with other economies, although Hong Kong has devoted a relatively low percentage of GDP to health care, it is commensurate with the public revenue collected.

Introduction

This article presents the latest estimates of domestic health spending in Hong Kong, following the previous figures published in October 2019.¹ It provides updated estimates of current expenditure on health (CEH) for the financial years 1989/90 to 2017/18 based on the updated conceptual framework for Hong Kong Domestic Health Accounts (HKDHA)² adopted from the latest international guidelines given in *A System of Health Accounts 2011*.³ We have also

revised the previous estimates for the years 1989/90 to 2016/17 as more accurate data became available, allowing for retrospective comparisons and longer-term secular trend or time-series analysis.

The HKDHA is a set of statistics on government and non-government health care expenditure in Hong Kong.⁴ It provides a detailed and complete picture of health care expenditure and facilitates comparison with other economies that adopt the same framework in calculating their health expenditure. Under the HKDHA, CEH consists of all expenditure or outlays for medical care, disease prevention, health promotion, rehabilitation, long-term care (health), community health activities, health administration and regulation, and administration of financing schemes, with the predominant objective of improving health. In addition, estimates of capital account and health care related functions are an integral part of HKDHA.

The HKDHA is a product of collaborative effort by many government bureaux/departments, public organisations, and private institutions. It is compiled from a multitude of information sources. Most public expenditure data were derived from financial accounts, whereas private expenditure data came largely from survey estimates, and are subject to more uncertainties and reporting/recording errors.

The information contained in this report represents a basis for assessing and understanding trends and levels of health spending in Hong Kong. It enables the public, policy makers and researchers to assess the performance of the local health system over time, and to evaluate health expenditure-related policies.

As recommended by *A System of Health Accounts 2011*, “gross fixed capital formation” under capital account is not combined with CEH to form an aggregate. Detailed analyses given in this article are based on CEH only.

Current expenditure on health by financing scheme

Current expenditure on health

In the financial year 2017/18, CEH was HK\$158 466 million, representing an increase of HK\$10 372 million or 7.0% over the preceding year. Over a 10-year period, CEH at current prices doubled.

In real terms, CEH grew by 3.6% in the same year, less than the average annual rate of 5.9% throughout the period 1989/90 to 2017/18 (Fig 1 & Table 1). In comparison, GDP in real terms had a similar growth (3.9%) in 2017/18 over the preceding year, such that, CEH as a percentage of GDP was 5.8% in both 2016/17 and 2017/18 (Table 1).

Current expenditure on health per capita

During the period 1989/90 to 2017/18, CEH per

capita grew steadily from HK\$5586 to HK\$21 245 at constant 2017 prices, faster than the GDP per capita growth by 2.1 percentage points per annum on average (4.9% vs. 2.8%). Disregarding the effects of the establishment of the Hospital Authority and the booming economy in the early to mid-1990s, CEH per capita in real terms grew at 4.1% per annum on average since 1997/98, against the economic cycles during the period (Fig 2 & Table 2).

Current expenditure on health by government and non-government schemes

In 2017/18, government and non-government financing schemes expenditure increased by 5.6% and 8.3%, respectively, when compared with 2016/17, reaching HK\$77 722 million and HK\$80 744 million, respectively. Consequently, government schemes share of CEH dropped slightly from 49.7% to 49.0% over the year (Table 3).

During the period 1989/90 to 2002/03, government schemes expenditure at constant 2017 prices grew at an average rate of 10.9% per annum (from HK\$11 684 million to HK\$45 035 million), compared with a corresponding increase of 3.8% per annum (from HK\$20 076 million to HK\$32 597 million) for non-government schemes expenditure, resulting in a growing share of government schemes expenditure from 36.8% in 1989/90 to 58.0% in 2002/03. From 2002/03, the average growth rate of government schemes expenditure at constant 2017 prices gradually slows to 3.6% per annum at 2017/18, compared with a corresponding increase of 6.2% per annum for non-government schemes expenditure (Fig 3 & Table 3).

The relative increase in the government schemes share of CEH from 1989/90 through the early 1990s reflected the initial expansion of services offered by the newly established and consolidated Hospital Authority system. The stepped change in the relative proportions of CEH between 1997/98 and 1998/99 and the continued increase in government schemes share until 2002/03 was likely a result of the Asian financial crisis and subsequent depressed economic cycle, followed by the SARS epidemic in 2003.

The observed decrease in government schemes share following 2002/03 was the result of downward adjustment of Hospital Authority expense (and hence subvention) initially. However, the ongoing decrease in share may reflect the expansion of the private market as evident from the substantial growth of non-government schemes expenditure in real terms at a rate of 6.2% per annum since 2002/03.

Expenditure on health by financing scheme

As shown in Table 4, government schemes and household out-of-pocket payment altogether accounted for 83.1% to 88.9% of CEH throughout

the period. Although government schemes overtook household out-of-pocket payment as the major financing scheme since 1992/93, the diverging trends in relative proportions of government schemes expenditure and household out-of-pocket payment reversed in 2003/04, from the largest difference of 28.4 percentage points in 2002/03 to 15.0 percentage points in 2017/18. The insurance schemes grew from 5.0% in 1989/90 to 15.9% in 2017/18 was the next largest financing scheme. During the period, a growing number of households (mostly in the middle to high income groups) and employers participated in pre-payment plans to finance health care. As such, insurance schemes play an increasingly important role among non-government schemes (from 7.8% of non-government schemes expenditure in 1989/90 to 31.1% in 2017/18), whereas shares of both household out-of-pocket payment and enterprise financing schemes within non-government schemes decreased gradually from 79.8% to 66.8% and 12.3% to 1.4%, respectively, over the period (Fig 4).

Current expenditure on health by function

Of the HK\$158 466 million CEH in 2017/18, curative care accounted for the largest share of CEH (66.4%), including outpatient care (including accident and emergency) [33.6%], inpatient care (27.5%), day care (4.8%) and home-based care (0.5%). The second largest share was for medical goods (9.7%). The remaining CEH was distributed among rehabilitative care (6.6%), long-term care (health) [5.3%], preventive care (2.9%), ancillary services (2.5%), and governance, health system and financing administration, and other health care services not elsewhere classified (6.6%) [Fig 5 & Table 5].

As a share of CEH, expenditure on inpatient curative care increased from 1989/90 to 1998/99 (from 23.4% to 29.0%) and remained relatively stable at 27% to 30% thereafter. In comparison, the share of expenditure on outpatient curative care reduced steadily from 44.0% in 1989/90 to 33.6% in 2017/18. Expenditure on day curative care also showed a slowly increasing trend relative to CEH over the period 1989/90 to 2017/18, most likely a result of policy directives to shift the emphasis from inpatient to day patient care, in line with the international trend (Table 5).

Capital account and health care-related functions

Capital account (consisting of gross fixed capital formation, research & development in health, and education & training of health personnel) and health care-related functions (consisting of food & drinking water control, environmental interventions, and long-term care [social]) that do not fall under the

formal definition of CEH altogether accounted for 11.7% to 15.3% of overall health expenditure during the period 1989/90 to 2017/18. Of these, shares of gross fixed capital formation, education and training of health personnel and food and drinking water control were gradually decreasing while the others were gradually increasing (Table 5).

Current expenditure on health by provider

In 1989/90, the largest share of CEH was spent on providers of ambulatory health care (42.1%), followed by hospitals (33.8%). As a result of a slower growth in spending on ambulatory health care and a corresponding increase in the number, service spectrum and quality of hospitals during the period, by 1991/92 the situation had reversed, with the share of hospitals (40.7%) surpassing that of providers of ambulatory health care (38.3%). The upward trend in hospitals share peaked at 50.4% in 2003/04 after which, this share remained at 49% to 51% in subsequent periods (Fig 6 & Table 6).

Relative to CEH, share of residential long-term care facilities (which mainly provide long-term nursing care) increased from 1.9% to 4.2% during the period 1989/90 to 2017/18. As a result of the epidemics that are of public health importance (eg, avian flu, SARS, swine flu, pandemic influenza) and expansion of private health insurance market in the last two decades, spending on providers of health care system administration and financing accounted for increasing, though less significant, shares of CEH from 3.2% in 1989/90 to 5.8% in 2017/18. Retailers and other providers of medical goods share of CEH gradually decreased to 9.3% in 2017/18 from 12.6% in 1989/90.

Current expenditure on health by function and provider

Table 7 shows the CEH by function and provider in 2017/18.

Provider structure of spending by function

Most of the CEH was spent on outpatient care (HK\$57 348 million, 36.2%) which was provided by providers of ambulatory health care and hospitals in the ratio of 63.4% and 35.1%, respectively. Further breakdown of providers of ambulatory health care, western medical practitioners accounted for the largest share of outpatient care (38.0%), followed by dental practices (12.0%), Chinese medical practitioners (9.0%), other health care practitioners (4.0%), and ambulatory health care centres (0.3%).

The next largest share of CEH by health care function was inpatient care (HK\$55 391 million or 35.0%). Hospitals (89.3%) accounted for most of this expenditure, followed by residential long-term

care facilities (10.3%) and providers in the rest of the world (0.4%).

Of the HK\$8967 million on services of day care (5.7% of CEH), 84.9% was allocated to hospitals, 10.9% to residential long-term care facilities and 4.2% to providers of ambulatory health care.

Expenditure on ancillary services was HK\$3988 million (2.5% of CEH), of which 60.8% was paid to patient transportation and emergency rescue, with the remaining 39.2% to medical laboratories, blood bank and diagnostic imaging facilities.

HK\$2353 million (1.5% of CEH) was spent on home-based care. Most of this expenditure (82.5%) was incurred at providers of home health care services and 17.5% at ambulatory health care centres.

Functional structure of spending by provider

49.5% of CEH was paid to hospitals (HK\$78 457 million). By health care function, 63.1% of hospital expenditure was incurred in inpatient care, 25.7% in outpatient care and 9.7% in day care.

The next largest share (25.4%) of CEH was spent on providers of ambulatory health care (HK\$40 227 million), of which, 90.4% was for outpatient care, 5.8% for home-based care, and the remaining 3.8% for other services.

Current expenditure on health by provider and financing scheme

Table 8 shows the CEH by provider and financing scheme in 2017/18.

Spending structure of the financing schemes

Government schemes CEH amounted to HK\$77 722 million (49.0% of CEH) that was mostly incurred at hospitals (72.2%), whereas non-government schemes CEH (HK\$80 744 million or 51.0% of CEH) was mostly incurred at providers of ambulatory health care (40.7%). This reflects the mixed health care economy of Hong Kong where public hospitals generally accounted for about 90% of total bed-days (or 80% of admissions) and private doctors provided about 70% of outpatient care.

Other major providers financed by government schemes included providers of ambulatory health care (9.5%), residential long-term care facilities (7.0%), preventive care (5.4%), providers of ancillary services (3.9%), and health care system administration and financing (1.4%). Apart from paying for providers of ambulatory health care (40.7%), non-government schemes funded goods and services provided by hospitals (27.7%), retailers and other providers of medical goods (17.7%), and health care system administration and financing (including private insurance) [10.1%].

Employer-based insurance (employer-

provided group medical benefits is segregated into employer-based insurance schemes and enterprises [except health care providers] financing schemes) channelled 44.0% and 33.0% of their funds through hospitals and providers of ambulatory health care, respectively, whereas privately purchased insurance channelled 31.0% and 23.2%, respectively. Household out-of-pocket payment funded a wide range of providers, the largest share being paid to providers of ambulatory health care (47.3%), followed by retailers and other providers of medical goods (26.4%) and hospitals (22.3%), mostly for private care but with a small share going to public hospitals as co-payments.

How the different providers are financed

Of the HK\$78 457 million (49.5% of CEH) spent on hospitals, 71.5% came from government schemes, 15.4% from household out-of-pocket payment, 6.4% from employer-based insurance, and 5.4% from privately purchased insurance.

The next largest share of CEH was used to finance providers of ambulatory health care (HK\$40 227 million or 25.4%) followed by retailers and other providers of medical goods (HK\$14 718 million or 9.3%). Providers of ambulatory health care was financed by a mix of financing schemes which included household out-of-pocket payment (63.4%), government schemes (18.3%), employer-based insurance (9.3%), privately purchased insurance (8.0%), and other non-government schemes (1.0%). In contrast, retailers and other providers of medical goods were predominately financed by household out-of-pocket payment (97.0%), followed by government schemes (3.0%).

For residential long-term care facilities and providers of preventive care, most expenditure was paid by government schemes (81.3% and 98.5%, respectively).

Current expenditure on health by function and financing scheme

Tables 9 to 11 show the CEH by function and financing scheme in 2017/18.

Functional structure of spending by financing scheme

Although both government and non-government schemes spending were mostly spent on personal health care services and goods (92.8% and 88.3%, respectively), the distribution by functional category differed. Government schemes were targeted at inpatient care (45.9%) and outpatient care (28.1%) [Table 9].

In comparison, non-government schemes were mostly spent on outpatient care (44.0%), inpatient care (24.4%) and medical goods (17.6%).

Household out-of-pocket payment was spent

on various functions. The largest share was for outpatient care (52.2%), followed by medical goods (26.3%) and inpatient care (18.9%).

Insurance schemes (including both employer-based and privately purchased insurances) funded inpatient care (36.9%) and outpatient care (27.7%).

How the different functions are financed

Government schemes funded 64.4% of expenditure on inpatient care. The remainder was from household out-of-pocket payment (18.4%), employer-based insurance (9.0%), privately purchased insurance (7.7%), and other non-government schemes (0.4%). Funding for outpatient care was relatively even: 49.1% from household out-of-pocket payment, 38.1% from the government schemes, 6.6% from employer-based insurance, 5.6% from privately purchased insurance, and 0.6% from other non-government schemes.

For day care, home-based care and preventive care, the major funding was from the government schemes (90.0%, 98.4% and 93.2%, respectively), followed by household out-of-pocket payment (9.9%, 1.6% and 6.1%, respectively). Medical goods were predominately funded by household out-of-pocket payment (92.1%), followed by government schemes (7.9%). Ancillary services were funded by government schemes (75.2%), followed by insurance schemes (11.0% by employer-based insurance and 9.4% by privately purchased insurance) and household out-of-pocket payment (4.0%). Governance, health system and financing administration were mainly funded by insurance schemes (63.9% by privately purchased insurance and 23.5% by employer-based insurance), followed by government schemes (11.9%).

When stratified by public versus private providers (Tables 10 and 11), public care was largely funded by government schemes (about and mostly above 90% for individual function and 94.7% overall). The subsidy levels of inpatient and outpatient care, which consumed about 73.6% of government schemes funds at public facilities, were 95.8% and 88.1%, respectively; the remainder was from household out-of-pocket payment.

In contrast, household out-of-pocket payment, employer-based insurance and privately purchased insurance were the major payers in the private market, making up 88.7% of CEH. As for private inpatient care (including long-term care provided in nursing homes), 80.4% of expenditure was funded by non-government schemes, through household out-of-pocket payment (38.7%), employer-based insurance (21.9%), privately purchased insurance (18.7%), and other non-government schemes (1.1%), whereas the government schemes paid for 19.6%. Private outpatient care was funded almost exclusively (95.1%) by non-government schemes, namely household out-of-pocket payment (73.8%), employer-based insurance (10.9%), privately

purchased insurance (9.3%) and other non-government schemes (1.1%).

International comparisons

Comparisons of CEH were made between Hong Kong and selected economies using the World Health Organization Global Health Expenditure Database accessed in September 2019.⁵ Such comparison cannot show whether a particular level of expenditure is appropriate. However, comparisons are useful in pointing out certain general patterns in spending. Hence, we should be mindful that comparisons of health expenditure and source of financing between countries or regions reflect each economy's own specific circumstances, societal values and solutions.

Table 12 provides CEH as a percentage of GDP for Hong Kong and selected economies in 2007, 2012 and 2017. In the last decade, CEH as a percentage of GDP in Hong Kong was among the lowest, albeit commensurate with its public revenue base. Nonetheless, the Hong Kong health care system achieved service quality and health outcome that fared well by global standards, at relatively low CEH as a percentage of GDP, perhaps suggestive of cost efficiency and effectiveness. Besides, Hong Kong public health expenditure should be considered in conjunction with its low tax regime and stringent control on government expenditure. When scaled by the public revenue base, Hong Kong public spending was consistent with that observed in other economies (ie, close to the regression line) [Fig 7].

In contrast, household out-of-pocket expenditure and voluntary insurance (ie, sum of employer-based medical insurance and individually purchased personal insurance) accounted for a large share of CEH in comparison with other economies, given that Hong Kong does not have mandatory insurance scheme, ie, social health insurance (Table 13).

Major differences between HKDHA and the Government Accounts

Notably, public health expenditure (ie, government schemes) under the HKDHA covers a wider scope and is therefore often higher than government expenditure under the health policy area group in the Government Accounts.

Under the Government Accounts, only direct expenditure by the Food and Health Bureau and the Department of Health (including the Bureau's allocation to the Hospital Authority), and expenditure directly related to health by other departments (such as the Government Laboratory) are counted as government expenditure under the health policy area group.

Under the HKDHA framework, apart from those classified as health expenditure under the Government Accounts, public health expenditure also cover other health care related functions performed by other government departments. For example, the HKDHA includes health expenditure on nursing homes, rehabilitation and medical social services under the Social Welfare Department, and ambulance service under the Fire Services Department and Auxiliary Medical Service. These are not included in the government expenditure under the health policy area group in the Government Accounts.

The HKDHA is more comprehensive than the Government Accounts in the documentation of public health expenditure. As a result of the above differences, the HKDHA estimates on public health expenditure are essentially higher than the corresponding Government Accounts estimates. Table 14 is a comparison of the estimated public health expenditure under HKDHA and Government Accounts.

Acknowledgements

We thank colleagues on the Domestic Health Accounts Steering Committee, including Wendy Hung and Agnes Law (Census and Statistics Department), EK Yeoh, Benjamin Yip (Chinese University of Hong Kong), Joe Chu (Department

of Health), Alvin Chan, Leo Chan, Robert Ma, Vivien Chan, and Eva Tsui (Hospital Authority), for participating in the updating exercise and providing important input. In addition, we are grateful to the following organisations for facilitating data collection and compilation: Hong Kong Private Hospitals Association, IQVIA, the Medical Insurance Association of the Hong Kong Federation of Insurers, Mercer (Hong Kong) and other data providers.

The opinions expressed here are the authors' and do not necessarily reflect those of the Government or any of the participating institutions and organisations.

References

1. Lee PY, Johnston JM, Lee PSL, et al. Hong Kong domestic health spending: financial years 1989/90 to 2016/17. *Hong Kong Med J* 2019;25(5 suppl 6):S1-24.
2. Hong Kong Domestic Health Accounts. Available from: http://www.fhb.gov.hk/statistics/en/dha/dha_summary_report.htm. Accessed 1 October 2019.
3. OECD , Eurostat , WHO. A System of Health Accounts 2011 (Revised edition). Paris: OECD Publishing; 2017.
4. Guidelines for the implementation of the SHA 2011 framework for accounting health care financing; 2013.
5. Global Health Expenditure Database. Available from: <http://apps.who.int/nha/database>Select/Indicators/en>. Accessed 1 September 2019.
6. Government at a Glance - 2017. Available from: <http://stats.oecd.org/>. Accessed 1 September 2019.

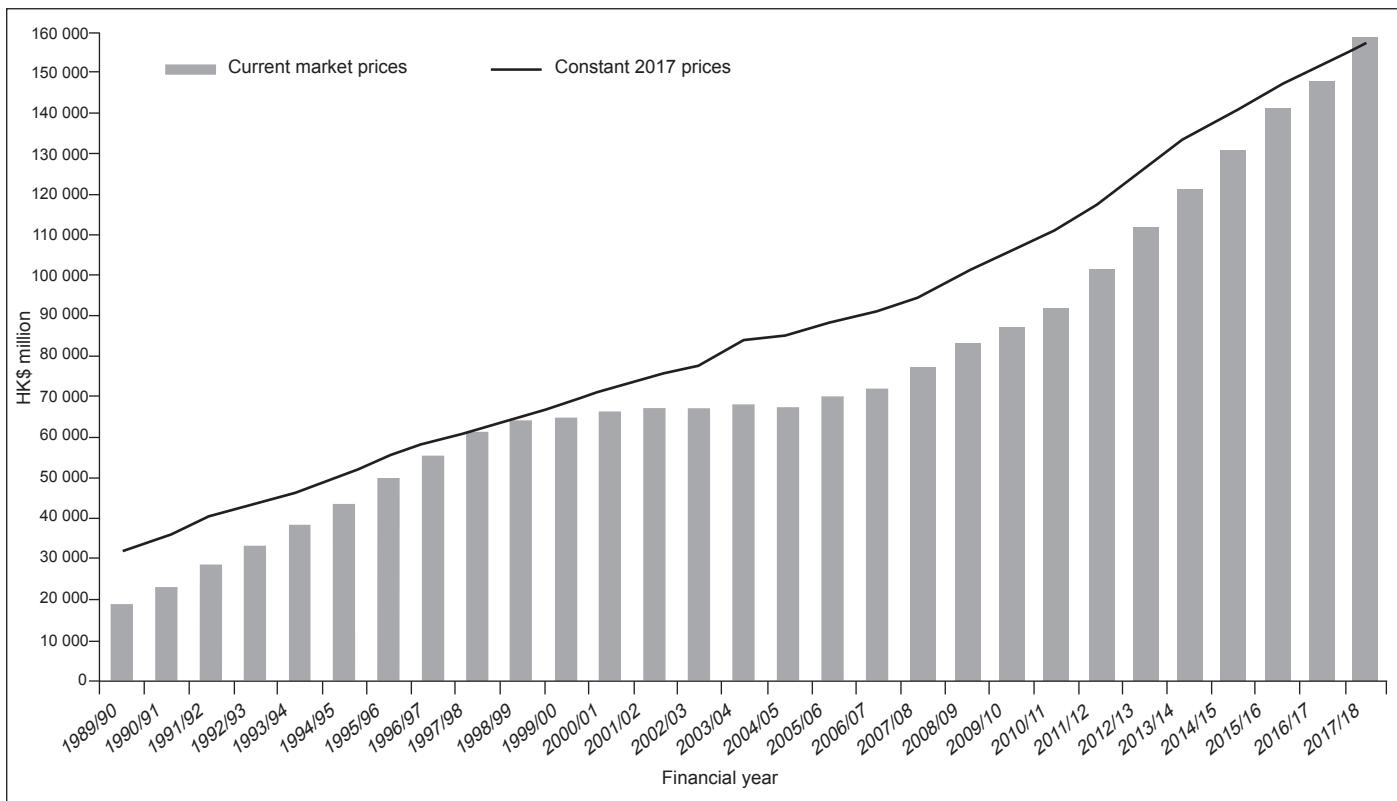


FIG 1. Current expenditure on health, 1989/90 to 2017/18

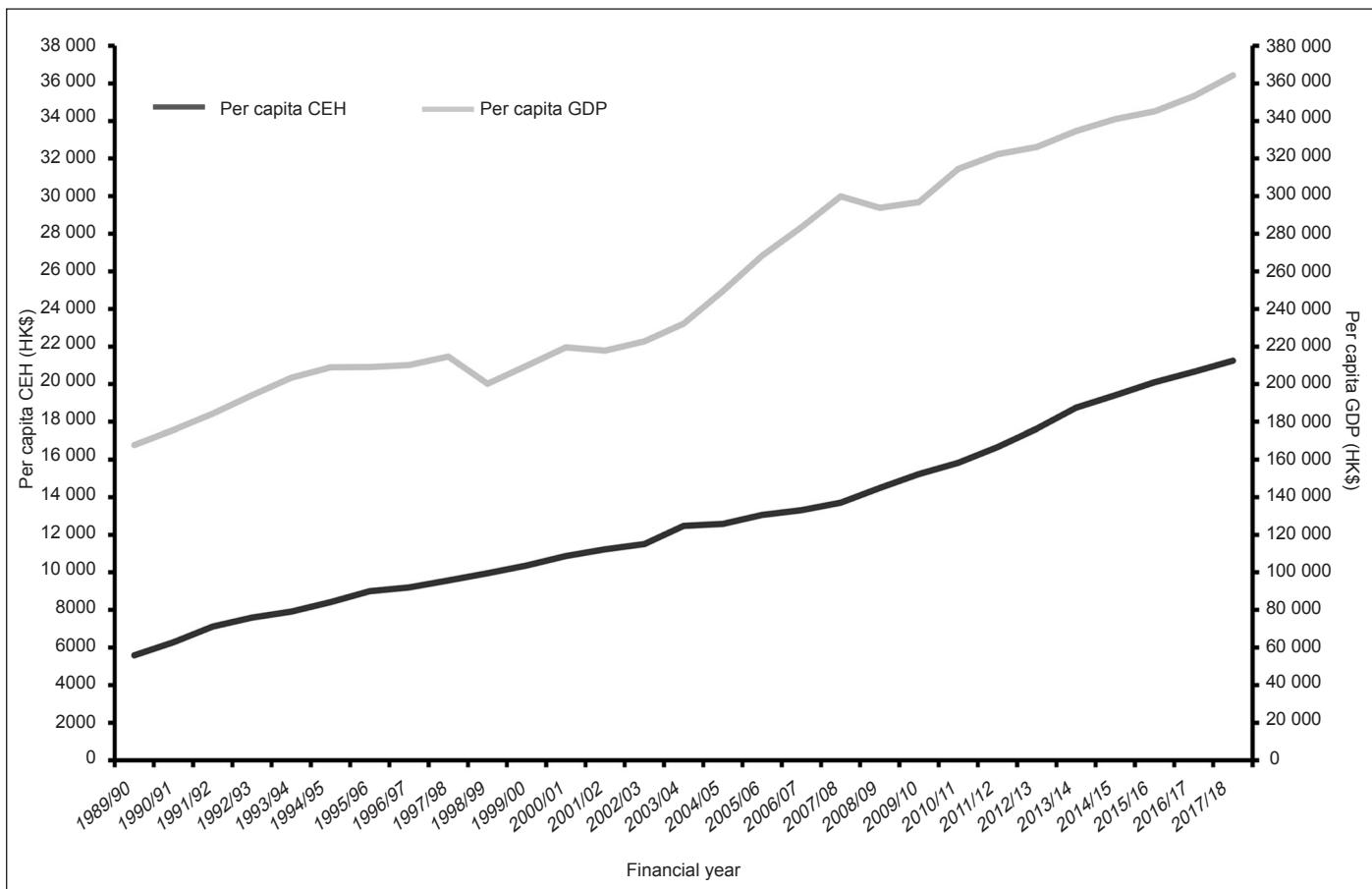


FIG 2. Per capita current expenditure on health (CEH) and gross domestic product (GDP) at constant 2017 prices, 1989/90 to 2017/18

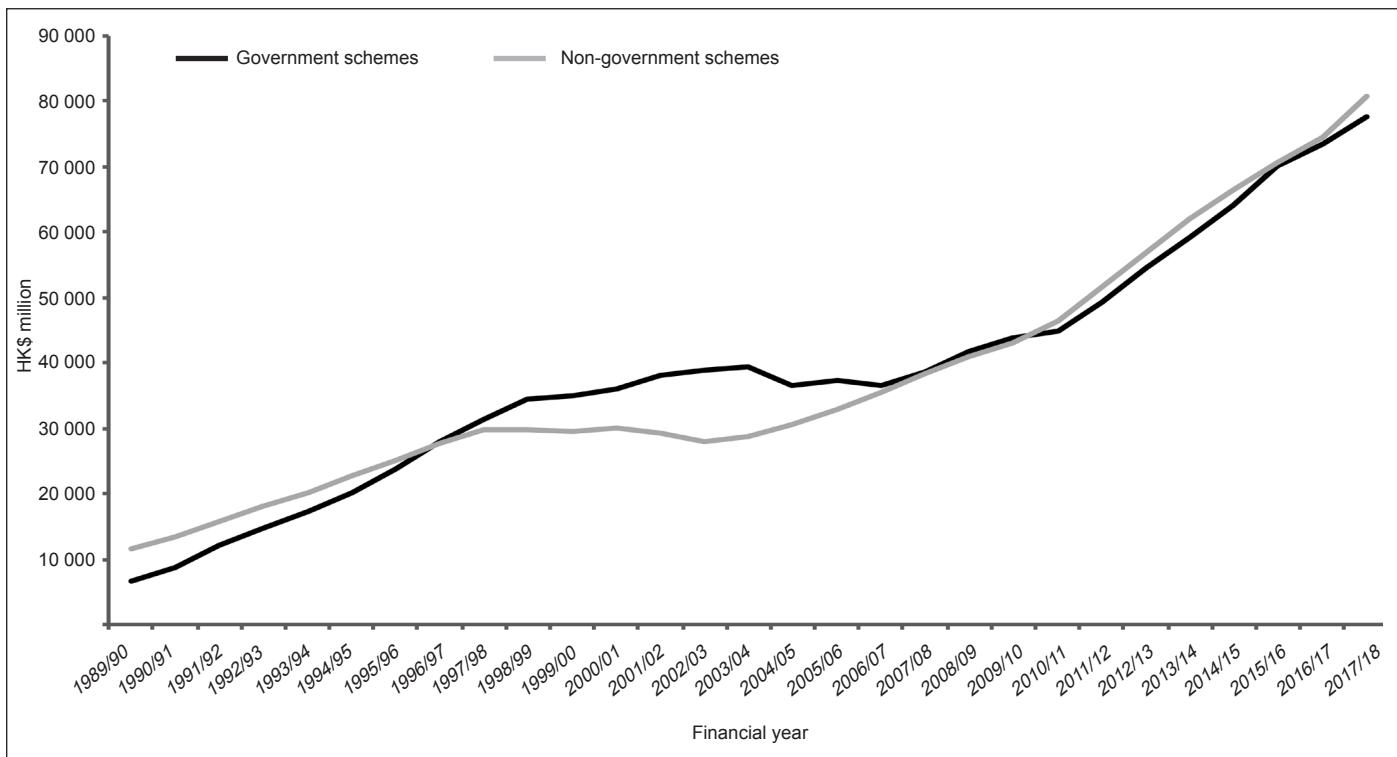


FIG 3. Government and non-government schemes current expenditure on health, 1989/90 to 2017/18

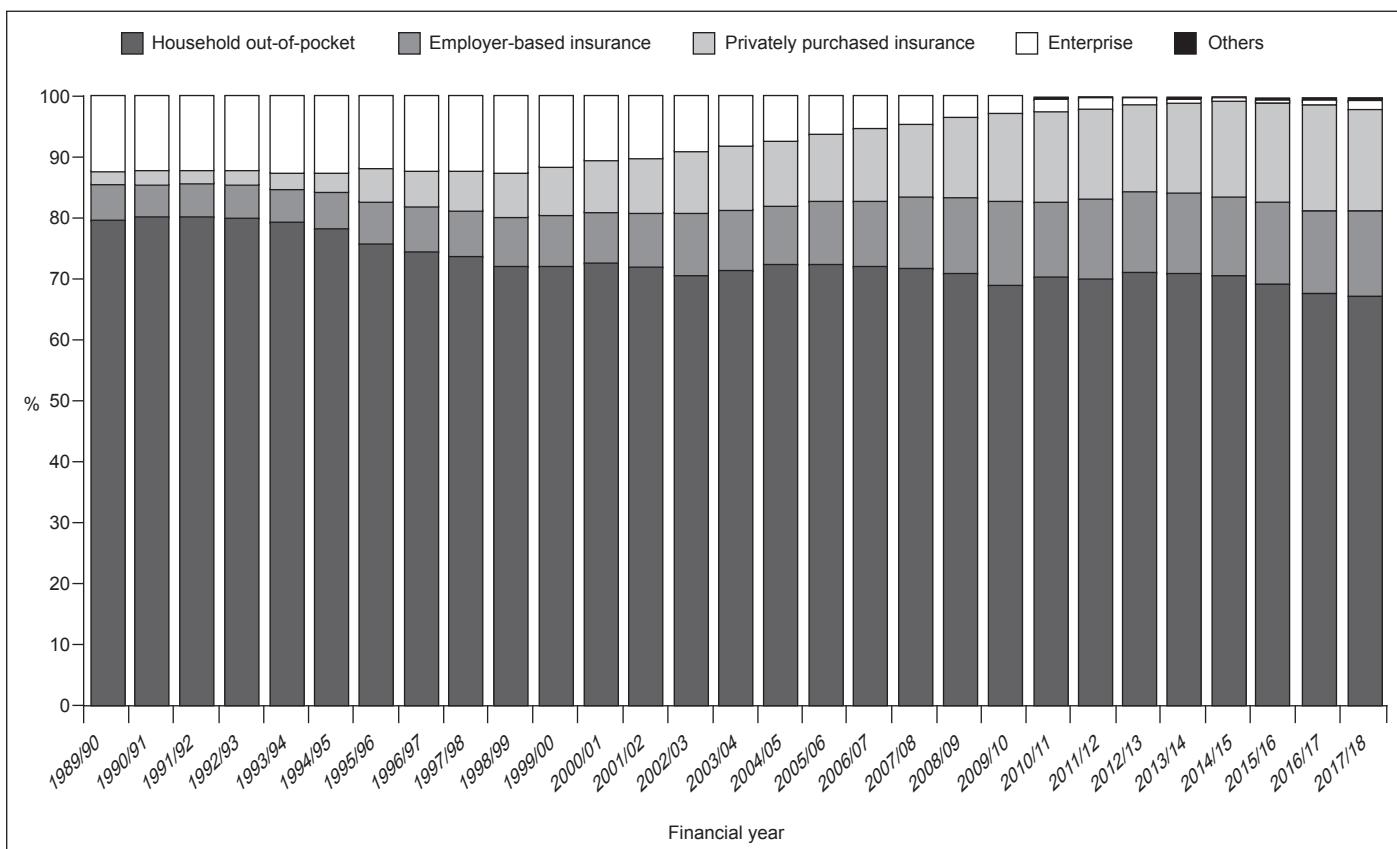


FIG 4. Non-government schemes current expenditure on health, 1989/90 to 2017/18

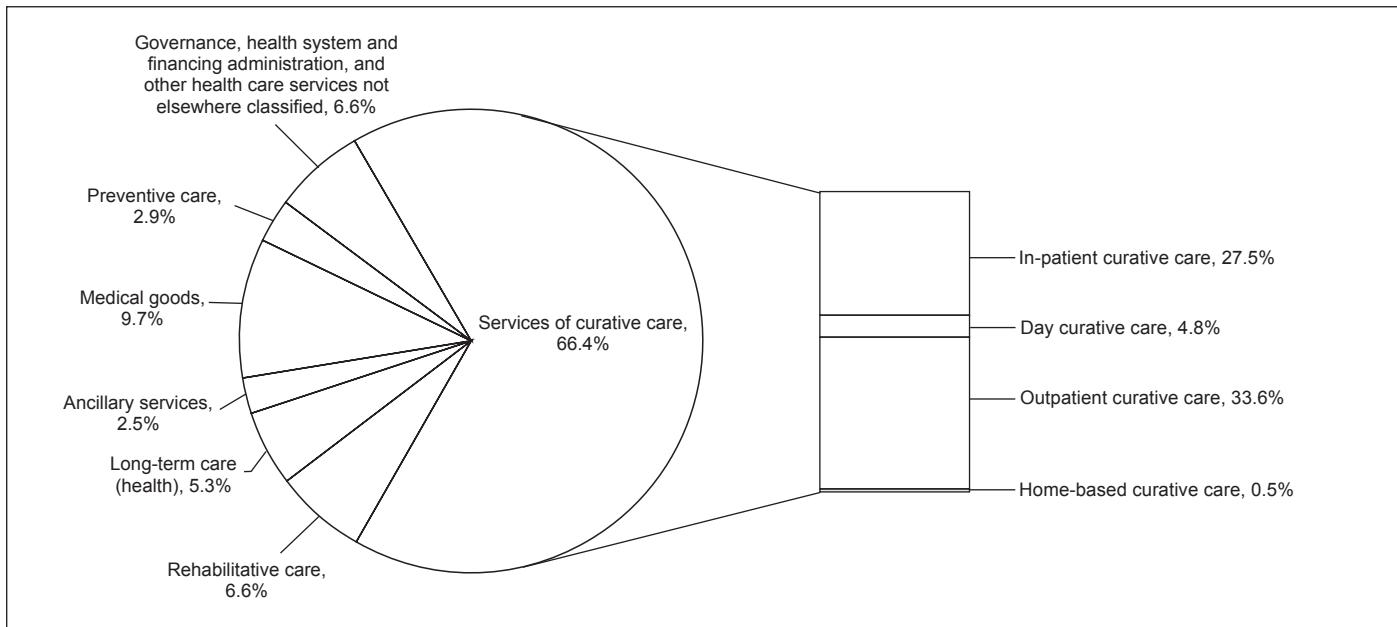


FIG 5. Current expenditure on health by function, 2017/18

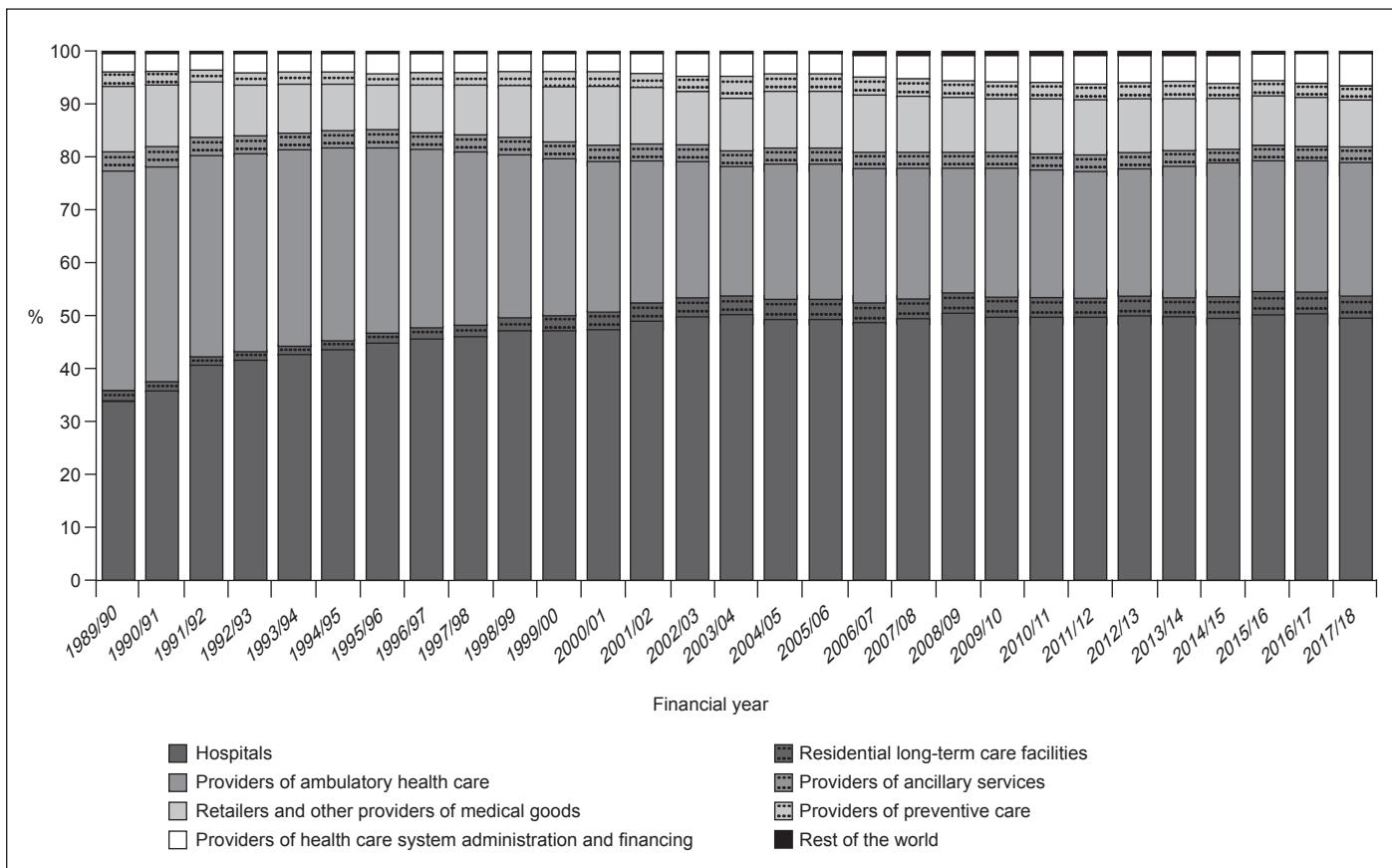
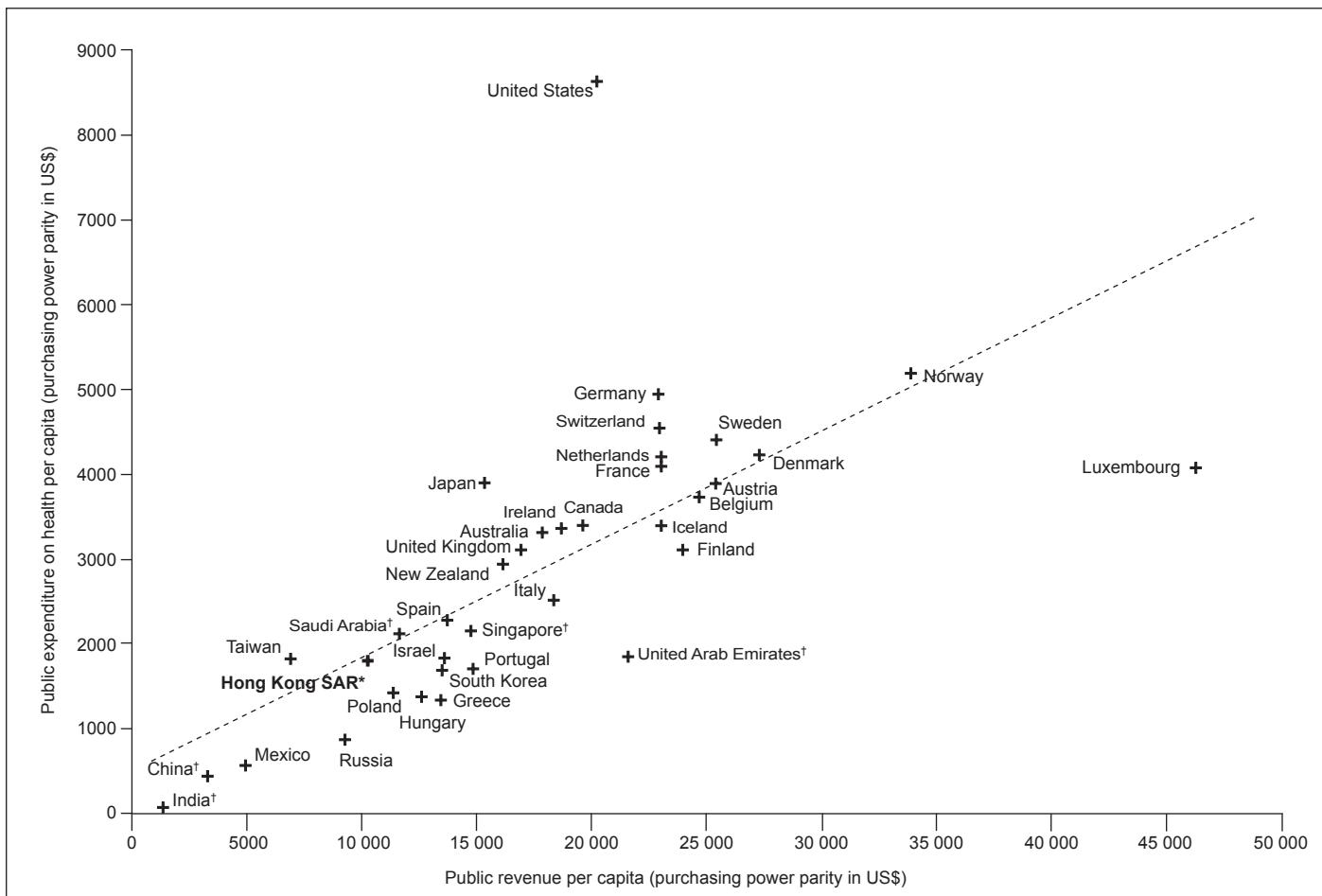


FIG 6. Current expenditure on health by provider, 1989/90 to 2017/18

**FIG 7. Public expenditure on health and public revenue per capita in Hong Kong and selected economies, 2017**

* Fiscal year starts on 1 April

† Data of 2016.

Note: For China, Saudi Arabia, Singapore, Taiwan, and United Arab Emirates data were extracted from the respective statistical authority. Public expenditure on health per capita extracted from World Health Organization Global Health Expenditure Database.⁵ Public revenue per capita data were extracted from OECD.Stat.⁶

TABLE I. Current expenditure on health (CEH) and gross domestic product (GDP), 1989/90 to 2017/18

Financial year	At current market prices				At constant 2017 prices				CEH as % of GDP
	CEH, HK\$ million	Annual change, %	GDP, HK\$ million	Annual change, %	CEH, HK\$ million	Annual change, %	GDP, HK\$ million	Annual change, %	
1989/90	18 303	-	549 666	-	31 760	-	953 789	-	3.3
1990/91	22 105	20.8	617 918	12.4	35 844	12.9	1 001 984	5.1	3.6
1991/92	27 785	25.7	719 477	16.4	40 922	14.2	1 059 651	5.8	3.9
1992/93	32 713	17.7	836 467	16.3	44 035	7.6	1 125 980	6.3	3.9
1993/94	37 433	14.4	962 337	15.0	46 677	6.0	1 199 997	6.6	3.9
1994/95	43 011	14.9	1 067 386	10.9	50 814	8.9	1 261 026	5.1	4.0
1995/96	49 072	14.1	1 139 319	6.7	55 426	9.1	1 286 853	2.0	4.3
1996/97	55 626	13.4	1 270 280	11.5	59 208	6.8	1 352 072	5.1	4.4
1997/98	61 347	10.3	1 375 859	8.3	62 110	4.9	1 392 982	3.0	4.5
1998/99	64 210	4.7	1 291 361	-6.1	65 114	4.8	1 309 550	-6.0	5.0
1999/00	64 596	0.6	1 306 811	1.2	68 497	5.2	1 385 723	5.8	4.9
2000/01	66 084	2.3	1 335 305	2.2	72 410	5.7	1 463 136	5.6	4.9
2001/02	67 539	2.2	1 310 612	-1.8	75 349	4.1	1 462 177	-0.1	5.2
2002/03	66 852	-1.0	1 293 484	-1.3	77 632	3.0	1 502 047	2.7	5.2
2003/04	68 043	1.8	1 266 023	-2.1	83 991	8.2	1 562 744	4.0	5.4
2004/05	67 104	-1.4	1 330 921	5.1	85 332	1.6	1 692 464	8.3	5.0
2005/06	70 062	4.4	1 439 689	8.2	88 970	4.3	1 828 223	8.0	4.9
2006/07	71 859	2.6	1 529 844	6.3	91 280	2.6	1 943 291	6.3	4.7
2007/08	77 156	7.4	1 687 679	10.3	94 834	3.9	2 074 359	6.7	4.6
2008/09	82 739	7.2	1 677 759	-0.6	100 792	6.3	2 043 821	-1.5	4.9
2009/10	86 843	5.0	1 692 995	0.9	106 200	5.4	2 070 352	1.3	5.1
2010/11	91 432	5.3	1 817 016	7.3	111 168	4.7	2 209 242	6.7	5.0
2011/12	101 034	10.5	1 954 617	7.6	117 809	6.0	2 279 149	3.2	5.2
2012/13	111 527	10.4	2 063 036	5.5	126 095	7.0	2 332 510	2.3	5.4
2013/14	121 261	8.7	2 164 581	4.9	134 570	6.7	2 402 168	3.0	5.6
2014/15	130 706	7.8	2 296 258	6.1	140 309	4.3	2 464 950	2.6	5.7
2015/16	140 686	7.6	2 416 676	5.2	146 495	4.4	2 516 475	2.1	5.8
2016/17	148 094	5.3	2 532 189	4.8	151 535	3.4	2 591 018	3.0	5.8
2017/18	158 466	7.0	2 717 075	7.3	157 039	3.6	2 692 602	3.9	5.8

TABLE 2. Current expenditure on health (CEH) per capita and gross domestic product (GDP) per capita, 1989/90 to 2017/18

Financial year	At current market prices				At constant 2017 prices				
	CEH per capita, HK\$	Annual change, %	GDP per capita, HK\$	Annual change, %	CEH per capita, HK\$	Annual change, %	GDP per capita, HK\$	Annual change, %	
1989/90	3219	-	96 667	-	5586	-	167 738	-	
1990/91	3875	20.4	108 321	12.1	6283	12.5	175 648	4.7	
1991/92	4830	24.7	125 083	15.5	7114	13.2	184 223	4.9	
1992/93	5640	16.8	144 206	15.3	7592	6.7	194 118	5.4	
1993/94	6343	12.5	163 080	13.1	7910	4.2	203 355	4.8	
1994/95	7127	12.3	176 854	8.4	8419	6.4	208 938	2.7	
1995/96	7971	11.9	185 072	4.6	9003	6.9	209 037	±0.05	
1996/97	8644	8.4	197 386	6.7	9200	2.2	210 096	0.5	
1997/98	9454	9.4	212 020	7.4	9571	4.0	214 658	2.2	
1998/99	9812	3.8	197 344	-6.9	9951	4.0	200 124	-6.8	
1999/00	9778	-0.4	197 807	0.2	10 368	4.2	209 751	4.8	
2000/01	9915	1.4	200 346	1.3	10 864	4.8	219 525	4.7	
2001/02	10 059	1.5	195 197	-2.6	11 222	3.3	217 771	-0.8	
2002/03	9913	-1.5	191 795	-1.7	11 511	2.6	222 720	2.3	
2003/04	10 109	2.0	188 094	-1.9	12 479	8.4	232 178	4.2	
2004/05	9892	-2.1	196 200	4.3	12 579	0.8	249 497	7.5	
2005/06	10 283	4.0	211 309	7.7	13 058	3.8	268 335	7.6	
2006/07	10 480	1.9	223 104	5.6	13 312	1.9	283 398	5.6	
2007/08	11 156	6.5	244 015	9.4	13 712	3.0	299 923	5.8	
2008/09	11 892	6.6	241 134	-1.2	14 486	5.6	293 745	-2.1	
2009/10	12 455	4.7	242 800	0.7	15 231	5.1	296 918	1.1	
2010/11	13 017	4.5	258 679	6.5	15 826	3.9	314 519	5.9	
2011/12	14 287	9.8	276 404	6.9	16 660	5.3	322 296	2.5	
2012/13	15 598	9.2	288 532	4.4	17 635	5.9	326 221	1.2	
2013/14	16 891	8.3	301 520	4.5	18 745	6.3	334 615	2.6	
2014/15	18 080	7.0	317 623	5.3	19 408	3.5	340 957	1.9	
2015/16	19 295	6.7	331 447	4.4	20 092	3.5	345 134	1.2	
2016/17	20 186	4.6	345 145	4.1	20 655	2.8	353 163	2.3	
2017/18	21 438	6.2	367 585	6.5	21 245	2.9	364 274	3.1	

TABLE 3. Government and non-government schemes current expenditure on health, 1989/90 to 2017/18

Financial year	At current market prices				At constant 2017 prices				Government schemes share, %
	Government schemes, HK\$ million	Annual change, %	Non-government schemes, HK\$ million	Annual change, %	Government schemes, HK\$ million	Annual change, %	Non-government schemes, HK\$ million	Annual change, %	
1989/90	6734	-	11 570	-	11 684	-	20 076	-	36.8
1990/91	8669	28.7	13 435	16.1	14 058	20.3	21 786	8.5	39.2
1991/92	12 076	39.3	15 709	16.9	17 786	26.5	23 136	6.2	43.5
1992/93	14 673	21.5	18 040	14.8	19 751	11.1	24 284	5.0	44.9
1993/94	17 269	17.7	20 163	11.8	21 534	9.0	25 143	3.5	46.1
1994/95	20 304	17.6	22 708	12.6	23 987	11.4	26 827	6.7	47.2
1995/96	23 929	17.9	25 142	10.7	27 028	12.7	28 398	5.9	48.8
1996/97	27 917	16.7	27 709	10.2	29 715	9.9	29 493	3.9	50.2
1997/98	31 440	12.6	29 907	7.9	31 831	7.1	30 279	2.7	51.2
1998/99	34 388	9.4	29 822	-0.3	34 872	9.6	30 242	-0.1	53.6
1999/00	34 944	1.6	29 653	-0.6	37 054	6.3	31 443	4.0	54.1
2000/01	36 066	3.2	30 018	1.2	39 518	6.7	32 892	4.6	54.6
2001/02	38 240	6.0	29 298	-2.4	42 663	8.0	32 687	-0.6	56.6
2002/03	38 781	1.4	28 071	-4.2	45 035	5.6	32 597	-0.3	58.0
2003/04	39 381	1.5	28 662	2.1	48 611	7.9	35 380	8.5	57.9
2004/05	36 580	-7.1	30 524	6.5	46 517	-4.3	38 816	9.7	54.5
2005/06	37 225	1.8	32 837	7.6	47 271	1.6	41 698	7.4	53.1
2006/07	36 457	-2.1	35 402	7.8	46 310	-2.0	44 970	7.8	50.7
2007/08	38 697	6.1	38 459	8.6	47 563	2.7	47 271	5.1	50.2
2008/09	41 717	7.8	41 023	6.7	50 819	6.8	49 973	5.7	50.4
2009/10	43 736	4.8	43 107	5.1	53 484	5.2	52 716	5.5	50.4
2010/11	44 904	2.7	46 527	7.9	54 598	2.1	56 571	7.3	49.1
2011/12	49 335	9.9	51 699	11.1	57 527	5.4	60 283	6.6	48.8
2012/13	54 600	10.7	56 928	10.1	61 731	7.3	64 364	6.8	49.0
2013/14	59 261	8.5	61 999	8.9	65 766	6.5	68 804	6.9	48.9
2014/15	64 176	8.3	66 531	7.3	68 890	4.8	71 418	3.8	49.1
2015/16	70 136	9.3	70 549	6.0	73 033	6.0	73 463	2.9	49.9
2016/17	73 569	4.9	74 525	5.6	75 279	3.1	76 256	3.8	49.7
2017/18	77 722	5.6	80 744	8.3	77 022	2.3	80 016	4.9	49.0

TABLE 4. Current expenditure on health by financing scheme, 1989/90 to 2017/18

Financial year	Government schemes (HFS.1)	Financing scheme, HK\$ million (%)						CEH Total	
		Insurance schemes			Non-government schemes				
		Subtotal (HFS.2.1)	Employer-based (HFS.2.1.1)	Privately purchased (HFS.2.1.2)	Non-profit institutions serving households (HFS.2.2)	Enterprise financing (HFS.2.3)	Household out-of-pocket payment (HFS.3)		
1989/90	6734 (36.8)	908 (5.0)	645 (3.5)	263 (1.4)	8 (<0.05)	1423 (7.8)	9231 (50.4)	11 570 (63.2) 18 303 (100)	
1990/91	8669 (39.2)	1044 (4.7)	738 (3.3)	306 (1.4)	8 (<0.05)	1635 (7.4)	10 747 (48.6) <0.5 (<0.05)	13 435 (60.8) 22 105 (100)	
1991/92	12 076 (43.5)	1218 (4.4)	857 (3.1)	361 (1.3)	11 (<0.05)	1899 (6.8)	12 580 (45.3) 1 (<0.05)	15 709 (56.5) 27 785 (100)	
1992/93	14 673 (44.9)	1415 (4.3)	996 (3.0)	418 (1.3)	12 (<0.05)	2211 (6.8)	14 402 (44.0) 1 (<0.05)	18 040 (55.1) 32 713 (100)	
1993/94	17 269 (46.1)	1639 (4.4)	1159 (3.1)	480 (1.3)	12 (<0.05)	2549 (6.8)	15 961 (42.6) 2 (<0.05)	20 163 (53.9) 37 433 (100)	
1994/95	20 304 (47.2)	2122 (4.9)	1407 (3.3)	716 (1.7)	15 (<0.05)	2844 (6.6)	17 725 (41.2) 1 (<0.05)	22 708 (52.8) 43 011 (100)	
1995/96	23 929 (48.8)	3127 (6.4)	1792 (3.7)	1336 (2.7)	16 (<0.05)	2999 (6.1)	18 999 (38.7) <0.5 (<0.05)	25 142 (51.2) 49 072 (100)	
1996/97	27 917 (50.2)	3740 (6.7)	2099 (3.8)	1641 (2.9)	25 (<0.05)	3356 (6.0)	20 587 (37.0) <0.5 (<0.05)	27 709 (49.8) 55 626 (100)	
1997/98	31 440 (51.2)	4272 (7.0)	2311 (3.8)	1961 (3.2)	33 (0.1)	3626 (5.9)	21 975 (35.8) <0.5 (<0.05)	29 907 (48.8) 61 347 (100)	
1998/99	34 388 (53.6)	4613 (7.2)	2425 (3.8)	2188 (3.4)	38 (0.1)	3715 (5.8)	21 456 (33.4) <0.5 (<0.05)	29 822 (46.4) 64 210 (100)	
1999/00	34 944 (54.1)	4892 (7.6)	2518 (3.9)	2374 (3.7)	43 (0.1)	3365 (5.2)	21 353 (33.1) <0.5 (<0.05)	29 653 (45.9) 64 596 (100)	
2000/01	36 066 (54.6)	5062 (7.7)	2521 (3.8)	2541 (3.8)	55 (0.1)	3132 (4.7)	21 769 (32.9) <0.5 (<0.05)	30 018 (45.4) 66 084 (100)	
2001/02	38 240 (56.6)	5366 (7.9)	2645 (3.9)	2721 (4.0)	52 (0.1)	2874 (4.3)	21 006 (31.1) <0.5 (<0.05)	29 298 (43.4) 67 539 (100)	
2002/03	38 781 (58.0)	5789 (8.7)	2855 (4.3)	2935 (4.4)	60 (0.1)	2421 (3.6)	19 801 (29.6) <0.5 (<0.05)	28 071 (42.0) 66 852 (100)	
2003/04	39 381 (57.9)	5939 (8.7)	2861 (4.2)	3079 (4.5)	46 (0.1)	2275 (3.3)	20 401 (30.0) <0.5 (<0.05)	28 662 (42.1) 68 043 (100)	
2004/05	36 580 (54.5)	6230 (9.3)	2946 (4.4)	3284 (4.9)	52 (0.1)	2197 (3.3)	22 045 (32.9) 0 (0)	30 524 (45.5) 67 104 (100)	
2005/06	37 225 (53.1)	7054 (10.1)	3391 (4.8)	3663 (5.2)	51 (0.1)	2001 (2.9)	23 730 (33.9) <0.5 (<0.05)	32 837 (46.9) 70 062 (100)	
2006/07	36 457 (50.7)	8092 (11.3)	3879 (5.4)	4213 (5.9)	73 (0.1)	1858 (2.6)	25 378 (35.3) <0.5 (<0.05)	35 402 (49.3) 71 859 (100)	
2007/08	38 697 (50.2)	9236 (12.0)	4515 (5.9)	4721 (6.1)	107 (0.1)	1668 (2.2)	27 447 (35.6) 1 (<0.05)	38 459 (49.8) 77 156 (100)	
2008/09	41 717 (50.4)	10 520 (12.7)	5103 (6.2)	5417 (6.5)	124 (0.1)	1361 (1.6)	29 017 (35.1) 1 (<0.05)	41 023 (49.6) 82 739 (100)	
2009/10	43 736 (50.4)	11 433 (13.2)	5392 (6.2)	6041 (7.0)	142 (0.2)	1251 (1.4)	30 281 (34.9) <0.5 (<0.05)	43 107 (49.6) 86 843 (100)	
2010/11	44 904 (49.1)	12 603 (13.8)	5920 (6.5)	6682 (7.3)	162 (0.2)	1059 (1.2)	32 702 (35.8) 1 (<0.05)	46 527 (50.9) 91 432 (100)	
2011/12	49 335 (48.8)	14 428 (14.3)	6715 (6.6)	7713 (7.6)	194 (0.2)	968 (1.0)	36 109 (35.7) 1 (<0.05)	51 699 (51.2) 101 034 (100)	
2012/13	54 600 (49.0)	15 729 (14.1)	7590 (6.8)	8139 (7.3)	274 (0.2)	615 (0.6)	40 310 (36.1) <0.5 (<0.05)	56 928 (51.0) 111 527 (100)	
2013/14	59 261 (48.9)	17 262 (14.2)	8203 (6.8)	9058 (7.5)	262 (0.2)	619 (0.5)	43 857 (36.2) 0 (0)	61 999 (51.1) 121 261 (100)	
2014/15	64 176 (49.1)	19 088 (14.6)	8740 (6.7)	10 349 (7.9)	286 (0.2)	490 (0.4)	46 666 (35.7) 0 (0)	66 531 (50.9) 130 706 (100)	
2015/16	70 136 (49.9)	20 994 (14.9)	9467 (6.7)	11 527 (8.2)	350 (0.2)	436 (0.3)	48 770 (34.7) 0 (0)	70 549 (50.1) 140 686 (100)	
2016/17	73 569 (49.7)	23 169 (15.6)	10 187 (6.9)	12 981 (8.8)	402 (0.3)	616 (0.4)	50 338 (34.0) 0 (0)	74 525 (50.3) 148 094 (100)	
2017/18	77 722 (49.0)	25 148 (15.9)	11 382 (7.2)	13 766 (8.7)	465 (0.3)	1159 (0.7)	53 972 (34.1) 0 (0)	80 744 (51.0) 158 466 (100)	

TABLE 5. Current expenditure on health by function, expenditure on capital account, and health care-related functions, 1989/90 to 2017/18

Financial year	Function, HK\$ million (%)								
	Curative care				Rehabilitative care (HCF.2)	Long-term care (health) [HCF.3]	Ancillary services (HCF.4)	Medical goods (HCF.5)	Preventive care (HCF.6)
	Subtotal (HCF.1)	Inpatient care (HCF.1.1)	Day care (HCF.1.2)	Outpatient care (HCF.1.3)	Home-based care (HCF.1.4)				
1989/90	12 840 (70.2)	4283 (23.4)	498 (2.7)	8059 (44.0)	0 (0)	728 (4.0)	568 (3.1)	632 (3.5)	2455 (13.4)
1990/91	15 573 (70.5)	5467 (24.7)	643 (2.9)	9464 (42.8)	0 (0)	948 (4.3)	711 (3.2)	786 (3.6)	2816 (12.7)
1991/92	20 055 (72.2)	7410 (26.7)	885 (3.2)	11 759 (42.3)	0 (0)	1299 (4.7)	900 (3.2)	924 (3.3)	3156 (11.4)
1992/93	23 660 (72.3)	8775 (26.8)	1042 (3.2)	13 823 (42.3)	19 (0.1)	1567 (4.8)	1069 (3.3)	1065 (3.3)	3485 (10.7)
1993/94	27 091 (72.4)	10 165 (27.2)	1200 (3.2)	15 704 (42.0)	21 (0.1)	1892 (5.1)	1305 (3.5)	1271 (3.4)	3848 (10.3)
1994/95	31 093 (72.3)	11 821 (27.5)	1408 (3.3)	17 837 (41.5)	27 (0.1)	2214 (5.1)	1601 (3.7)	1454 (3.4)	4242 (9.9)
1995/96	35 288 (71.9)	13 674 (27.9)	1636 (3.3)	19 939 (40.6)	39 (0.1)	2677 (5.5)	1932 (3.9)	1646 (3.4)	4704 (9.6)
1996/97	39 728 (71.4)	15 814 (28.4)	1846 (3.3)	21 924 (39.4)	144 (0.3)	3153 (5.7)	2335 (4.2)	1810 (3.3)	5469 (9.8)
1997/98	43 332 (70.6)	17 601 (28.7)	1870 (3.0)	23 668 (38.6)	192 (0.3)	3691 (6.0)	2650 (4.3)	1990 (3.2)	6307 (10.3)
1998/99	44 735 (69.7)	18 631 (29.0)	2030 (3.2)	23 845 (37.1)	229 (0.4)	4119 (6.4)	2988 (4.7)	2085 (3.2)	6691 (10.4)
1999/00	44 133 (68.3)	18 387 (28.5)	2076 (3.2)	23 433 (36.3)	238 (0.4)	4327 (6.7)	3374 (5.2)	2001 (3.1)	7056 (10.9)
2000/01	44 750 (67.7)	18 794 (28.4)	2307 (3.5)	23 319 (35.3)	331 (0.5)	4483 (6.8)	3586 (5.4)	1987 (3.0)	7513 (11.4)
2001/02	45 507 (67.4)	19 490 (28.9)	2526 (3.7)	23 145 (34.3)	345 (0.5)	4825 (7.1)	3758 (5.6)	2055 (3.0)	7331 (10.9)
2002/03	44 628 (66.8)	19 403 (29.0)	2605 (3.9)	22 239 (33.3)	381 (0.6)	4809 (7.2)	3988 (6.0)	2083 (3.1)	6906 (10.3)
2003/04	44 847 (65.9)	19 696 (28.9)	2412 (3.5)	22 359 (32.9)	380 (0.6)	4879 (7.2)	4008 (5.9)	2010 (3.0)	6825 (10.0)
2004/05	44 810 (66.8)	19 507 (29.1)	2365 (3.5)	22 536 (33.6)	403 (0.6)	4702 (7.0)	3818 (5.7)	1983 (3.0)	7330 (10.9)
2005/06	46 983 (67.1)	20 507 (29.3)	2511 (3.6)	23 536 (33.6)	430 (0.6)	4780 (6.8)	3962 (5.7)	2030 (2.9)	7638 (10.9)
2006/07	47 812 (66.5)	21 044 (29.3)	2565 (3.6)	23 787 (33.1)	414 (0.6)	4822 (6.7)	3955 (5.5)	2124 (3.0)	7791 (10.8)
2007/08	51 402 (66.6)	22 988 (29.8)	2962 (3.8)	25 013 (32.4)	439 (0.6)	5187 (6.7)	4144 (5.4)	2271 (2.9)	8359 (10.8)
2008/09	55 169 (66.7)	25 066 (30.3)	3432 (4.1)	26 183 (31.6)	488 (0.6)	5554 (6.7)	4291 (5.2)	2548 (3.1)	8724 (10.5)
2009/10	57 696 (66.4)	25 165 (29.0)	3846 (4.4)	28 166 (32.4)	519 (0.6)	5686 (6.5)	4577 (5.3)	2690 (3.1)	8833 (10.2)
2010/11	60 983 (66.7)	26 088 (28.5)	4082 (4.5)	30 266 (33.1)	547 (0.6)	5895 (6.4)	4720 (5.2)	2872 (3.1)	9601 (10.5)
2011/12	67 102 (66.4)	28 507 (28.2)	4676 (4.6)	33 351 (33.0)	569 (0.6)	6647 (6.6)	5077 (5.0)	3152 (3.1)	10 702 (10.6)
2012/13	74 618 (66.9)	31 785 (28.5)	5201 (4.7)	37 047 (33.2)	585 (0.5)	7286 (6.5)	5679 (5.1)	3263 (2.9)	11 645 (10.4)
2013/14	81 788 (67.4)	34 435 (28.4)	5667 (4.7)	41 041 (33.8)	645 (0.5)	7814 (6.4)	6227 (5.1)	3489 (2.9)	12 305 (10.1)
2014/15	88 521 (67.7)	36 782 (28.1)	6307 (4.8)	44 766 (34.2)	666 (0.5)	8517 (6.5)	7042 (5.4)	3555 (2.7)	12 823 (9.8)
2015/16	95 270 (67.7)	40 020 (28.4)	6778 (4.8)	47 758 (33.9)	714 (0.5)	9257 (6.6)	7602 (5.4)	3767 (2.7)	13 617 (9.7)
2016/17	99 646 (67.3)	41 620 (28.1)	7276 (4.9)	49 982 (33.8)	768 (0.5)	9848 (6.6)	8102 (5.5)	3896 (2.6)	14 028 (9.5)
2017/18	105 183 (66.4)	43 576 (27.5)	7621 (4.8)	53 175 (33.6)	810 (0.5)	10 404 (6.6)	8472 (5.3)	3988 (2.5)	15 380 (9.7)

TABLE 6. Current expenditure on health by provider, 1989/90 to 2017/18

Financial year	Provider, HK\$ million (%)			
	Hospitals (HCP.1)	Residential long-term care facilities (HCP.2)	Providers of ambulatory health care (HCP.3)	Providers of ancillary services (HCP.4)
1989/90	6195 (33.8)	349 (1.9)	7697 (42.1)	632 (3.5)
1990/91	7920 (35.8)	422 (1.9)	9012 (40.8)	786 (3.6)
1991/92	11 311 (40.7)	480 (1.7)	10 631 (38.3)	924 (3.3)
1992/93	13 640 (41.7)	589 (1.8)	12 274 (37.5)	1065 (3.3)
1993/94	16 033 (42.8)	648 (1.7)	13 878 (37.1)	1271 (3.4)
1994/95	18 766 (43.6)	828 (1.9)	15 668 (36.4)	1454 (3.4)
1995/96	22 024 (44.9)	1026 (2.1)	17 214 (35.1)	1646 (3.4)
1996/97	25 482 (45.8)	1253 (2.3)	18 821 (33.8)	1810 (3.3)
1997/98	28 261 (46.1)	1505 (2.5)	20 147 (32.8)	1990 (3.2)
1998/99	30 359 (47.3)	1702 (2.7)	19 843 (30.9)	2085 (3.2)
1999/00	30 540 (47.3)	2039 (3.2)	19 150 (29.6)	2001 (3.1)
2000/01	31 496 (47.7)	2208 (3.3)	18 882 (28.6)	1987 (3.0)
2001/02	33 259 (49.2)	2370 (3.5)	18 196 (26.9)	2055 (3.0)
2002/03	33 498 (50.1)	2477 (3.7)	17 194 (25.7)	2083 (3.1)
2003/04	34 293 (50.4)	2531 (3.7)	16 667 (24.5)	2010 (3.0)
2004/05	33 308 (49.6)	2619 (3.9)	17 134 (25.5)	1983 (3.0)
2005/06	34 823 (49.7)	2700 (3.9)	17 917 (25.6)	2030 (2.9)
2006/07	35 128 (48.9)	2798 (3.9)	18 358 (25.5)	2124 (3.0)
2007/08	38 239 (49.6)	2998 (3.9)	19 166 (24.8)	2271 (2.9)
2008/09	41 895 (50.6)	3212 (3.9)	19 565 (23.6)	2548 (3.1)
2009/10	43 355 (49.9)	3494 (4.0)	21 142 (24.3)	2690 (3.1)
2010/11	45 663 (49.9)	3517 (3.8)	22 056 (24.1)	2872 (3.1)
2011/12	50 230 (49.7)	3817 (3.8)	24 362 (24.1)	3152 (3.1)
2012/13	55 769 (50.0)	4175 (3.7)	27 157 (24.3)	3263 (2.9)
2013/14	60 339 (49.8)	4585 (3.8)	30 330 (25.0)	3489 (2.9)
2014/15	64 827 (49.6)	5344 (4.1)	33 308 (25.5)	3555 (2.7)
2015/16	70 468 (50.1)	5913 (4.2)	35 316 (25.1)	3767 (2.7)
2016/17	73 926 (49.9)	6328 (4.3)	37 277 (25.2)	3896 (2.6)
2017/18	78 457 (49.5)	6688 (4.2)	40 227 (25.4)	3988 (2.5)

Function, HK\$ million (%)	Capital account, HK\$ million (%)					Health care-related functions, HK\$ million (%)			
	Total	Gross fixed capital formation	Research and development in health	Education and training of health personnel	Subtotal	Food and drinking water control	Environmental interventions	Long-term care (social)	Subtotal
Governance, health system and financing administration (HCF.7), and other health care services not elsewhere classified (HCF.9)									
586 (3.2)	18 303 (100)	1721 (8.0)	183 (0.9)	561 (2.6)	2465 (11.5)	61 (0.3)	309 (1.4)	284 (1.3)	654 (3.1)
661 (3.0)	22 105 (100)	2145 (8.3)	219 (0.8)	683 (2.6)	3046 (11.7)	101 (0.4)	355 (1.4)	339 (1.3)	795 (3.1)
748 (2.7)	27 785 (100)	2284 (7.1)	254 (0.8)	839 (2.6)	3377 (10.5)	116 (0.4)	473 (1.5)	380 (1.2)	969 (3.0)
1099 (3.4)	32 713 (100)	2242 (6.0)	290 (0.8)	871 (2.3)	3403 (9.1)	138 (0.4)	640 (1.7)	464 (1.2)	1243 (3.3)
1151 (3.1)	37 433 (100)	3165 (7.2)	359 (0.8)	1080 (2.5)	4604 (10.5)	163 (0.4)	999 (2.3)	509 (1.2)	1670 (3.8)
1411 (3.3)	43 011 (100)	3239 (6.4)	446 (0.9)	1287 (2.6)	4972 (9.9)	182 (0.4)	1458 (2.9)	672 (1.3)	2313 (4.6)
1677 (3.4)	49 072 (100)	3893 (6.7)	551 (1.0)	1582 (2.7)	6027 (10.4)	205 (0.4)	1820 (3.1)	835 (1.4)	2860 (4.9)
1820 (3.3)	55 626 (100)	3618 (5.6)	605 (0.9)	1824 (2.8)	6046 (9.3)	245 (0.4)	1979 (3.0)	1026 (1.6)	3249 (5.0)
1886 (3.1)	61 347 (100)	3350 (4.7)	827 (1.2)	2105 (3.0)	6283 (8.8)	283 (0.4)	2241 (3.1)	1157 (1.6)	3682 (5.2)
1928 (3.0)	64 210 (100)	4098 (5.4)	1047 (1.4)	2108 (2.8)	7253 (9.6)	345 (0.5)	2353 (3.1)	1321 (1.8)	4020 (5.3)
1979 (3.1)	64 596 (100)	3080 (4.1)	1110 (1.5)	2237 (3.0)	6427 (8.6)	305 (0.4)	2325 (3.1)	1487 (2.0)	4117 (5.5)
1983 (3.0)	66 084 (100)	3064 (4.0)	1152 (1.5)	2289 (3.0)	6505 (8.4)	228 (0.3)	2681 (3.5)	1638 (2.1)	4548 (5.9)
2224 (3.3)	67 539 (100)	2947 (3.8)	1184 (1.5)	2101 (2.7)	6233 (7.9)	227 (0.3)	2727 (3.5)	1796 (2.3)	4750 (6.0)
2478 (3.7)	66 852 (100)	1320 (1.7)	1252 (1.7)	1614 (2.1)	4186 (5.5)	228 (0.3)	2599 (3.4)	1871 (2.5)	4697 (6.2)
2555 (3.8)	68 043 (100)	2320 (3.0)	1351 (1.7)	1479 (1.9)	5150 (6.6)	196 (0.3)	2535 (3.3)	1901 (2.4)	4632 (6.0)
2224 (3.3)	67 104 (100)	2246 (2.9)	1372 (1.8)	1414 (1.8)	5031 (6.6)	183 (0.2)	2386 (3.1)	1953 (2.5)	4522 (5.9)
2412 (3.4)	70 062 (100)	2640 (3.3)	1448 (1.8)	1432 (1.8)	5519 (6.9)	192 (0.2)	2303 (2.9)	1952 (2.4)	4446 (5.6)
2828 (3.9)	71 859 (100)	3141 (3.8)	1544 (1.9)	1512 (1.8)	6197 (7.5)	184 (0.2)	2239 (2.7)	1968 (2.4)	4391 (5.3)
3304 (4.3)	77 156 (100)	3522 (4.0)	1783 (2.0)	1617 (1.8)	6921 (7.8)	229 (0.3)	2490 (2.8)	2029 (2.3)	4748 (5.3)
3857 (4.7)	82 739 (100)	3156 (3.3)	1983 (2.1)	1743 (1.8)	6882 (7.3)	256 (0.3)	2783 (2.9)	2096 (2.2)	5135 (5.4)
4057 (4.7)	86 843 (100)	3692 (3.7)	2075 (2.1)	1752 (1.8)	7519 (7.6)	266 (0.3)	2526 (2.5)	2236 (2.2)	5028 (5.1)
4484 (4.9)	91 432 (100)	4426 (4.2)	2187 (2.1)	1780 (1.7)	8392 (8.0)	269 (0.3)	2570 (2.4)	2249 (2.1)	5088 (4.9)
5229 (5.2)	101 034 (100)	5358 (4.6)	2590 (2.2)	1877 (1.6)	9824 (8.5)	291 (0.3)	2739 (2.4)	2346 (2.0)	5375 (4.6)
5393 (4.8)	111 527 (100)	5106 (4.0)	3125 (2.4)	2028 (1.6)	10 259 (8.0)	321 (0.3)	3017 (2.4)	2552 (2.0)	5890 (4.6)
5534 (4.6)	121 261 (100)	6664 (4.8)	3266 (2.3)	2175 (1.6)	12 105 (8.7)	318 (0.2)	3284 (2.3)	2785 (2.0)	6387 (4.6)
6381 (4.9)	130 706 (100)	6733 (4.4)	3475 (2.3)	2385 (1.6)	12 593 (8.2)	339 (0.2)	6466 (4.2)	3332 (2.2)	10 137 (6.6)
7166 (5.1)	140 686 (100)	7118 (4.3)	3696 (2.3)	2585 (1.6)	13 399 (8.2)	354 (0.2)	5924 (3.6)	3493 (2.1)	9771 (6.0)
8443 (5.7)	148 094 (100)	8920 (5.2)	3946 (2.3)	2602 (1.5)	15 468 (8.9)	442 (0.3)	5328 (3.1)	3725 (2.2)	9495 (5.5)
10 483 (6.6)	158 466 (100)	9115 (4.9)	4153 (2.3)	2661 (1.4)	15 929 (8.6)	464 (0.3)	5634 (3.1)	3938 (2.1)	10 036 (5.4)

Retailers and other providers of medical goods (HCP.5)	Providers of preventive care (HCP.6)	Providers of health care system administration and financing (HCP.7)	Provider, HK\$ million (%)		Total
			Rest of the world (HCP.9)		
2309 (12.6)	461 (2.5)	586 (3.2)	75 (0.4)	18 303 (100)	
2638 (11.9)	574 (2.6)	661 (3.0)	91 (0.4)	22 105 (100)	
2918 (10.5)	662 (2.4)	748 (2.7)	111 (0.4)	27 785 (100)	
3177 (9.7)	736 (2.3)	1099 (3.4)	132 (0.4)	32 713 (100)	
3460 (9.2)	839 (2.2)	1151 (3.1)	153 (0.4)	37 433 (100)	
3764 (8.8)	946 (2.2)	1411 (3.3)	176 (0.4)	43 011 (100)	
4163 (8.5)	1118 (2.3)	1677 (3.4)	203 (0.4)	49 072 (100)	
4935 (8.9)	1270 (2.3)	1820 (3.3)	235 (0.4)	55 626 (100)	
5829 (9.5)	1451 (2.4)	1886 (3.1)	278 (0.5)	61 347 (100)	
6351 (9.9)	1623 (2.5)	1928 (3.0)	319 (0.5)	64 210 (100)	
6868 (10.6)	1678 (2.6)	1979 (3.1)	341 (0.5)	64 596 (100)	
7447 (11.3)	1720 (2.6)	1983 (3.0)	360 (0.5)	66 084 (100)	
7264 (10.8)	1801 (2.7)	2224 (3.3)	368 (0.5)	67 539 (100)	
6842 (10.2)	1914 (2.9)	2478 (3.7)	367 (0.5)	66 852 (100)	
6760 (9.9)	2872 (4.2)	2555 (3.8)	355 (0.5)	68 043 (100)	
7261 (10.8)	2182 (3.3)	2224 (3.3)	394 (0.6)	67 104 (100)	
7564 (10.8)	2199 (3.1)	2412 (3.4)	418 (0.6)	70 062 (100)	
7707 (10.7)	2468 (3.4)	2828 (3.9)	449 (0.6)	71 859 (100)	
8265 (10.7)	2429 (3.1)	3304 (4.3)	484 (0.6)	77 156 (100)	
8625 (10.4)	2517 (3.0)	3857 (4.7)	519 (0.6)	82 739 (100)	
8731 (10.1)	2801 (3.2)	4057 (4.7)	573 (0.7)	86 843 (100)	
9486 (10.4)	2730 (3.0)	4484 (4.9)	624 (0.7)	91 432 (100)	
10 562 (10.5)	2980 (2.9)	5229 (5.2)	702 (0.7)	101 034 (100)	
11 481 (10.3)	3440 (3.1)	5393 (4.8)	850 (0.8)	111 527 (100)	
12 117 (10.0)	3863 (3.2)	5534 (4.6)	1003 (0.8)	121 261 (100)	
12 606 (9.6)	3596 (2.8)	6381 (4.9)	1090 (0.8)	130 706 (100)	
13 326 (9.5)	3807 (2.7)	7162 (5.1)	926 (0.7)	140 686 (100)	
13 611 (9.2)	3942 (2.7)	8309 (5.6)	804 (0.5)	148 094 (100)	
14 718 (9.3)	4301 (2.7)	9269 (5.8)	818 (0.5)	158 466 (100)	

TABLE 7. Current expenditure on health by function and provider, 2017/18, HK\$ million (% of function category / % of provider category)

Health care function	Hong Kong Domestic Health Account - Health Care Function (HCF) code	Health care provider (HCP), HK\$ million (% of function category / % of provider category)								
		HCP.1	HCP.2	HCP.3	HCP.3					
		Hospitals	Residential long-term care facilities	Providers of ambulatory health care	Medical practices - western	Medical practices - Chinese	Dental practices	Other health care practitioners	Ambulatory health care centres	Providers of home health care services
Curative care	HCF.1	69 353 (88.4 / 65.9)	0 (0 / 0)	34 778 (86.5 / 33.1)	21 771 (99.0 / 20.7)	5188 (94.7 / 4.9)	6906 (100 / 6.6)	0 (0 / 0)	103 (8.4 / 0.1)	810 (41.8 / 0.8)
Inpatient care	HCF.1.1	43 363 (55.3 / 99.5)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)
Day care	HCF.1.2	7613 (9.7 / 99.9)	0 (0 / 0)	<0.05 (0.05 / 0.1)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	8 (0.7 / 0.1)	0 (0 / 0)
Outpatient care	HCF.1.3	18 377 (23.4 / 34.6)	0 (0 / 0)	33 959 (84.4 / 63.9)	21 771 (99.0 / 40.9)	5188 (94.7 / 9.8)	6906 (100 / 13.0)	0 (0 / 0)	95 (7.7 / 0.2)	0 (0 / 0)
Home-based care	HCF.1.4	0 (0 / 0)	0 (0 / 0)	810 (2.0 / 100)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	810 (41.8 / 100)
Rehabilitative care	HCF.2	5814 (7.4 / 55.9)	1107 (16.5 / 10.6)	3483 (8.7 / 33.5)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	2316 (86.1 / 22.3)	86 (7.0 / 0.8)	1081 (55.7 / 10.4)
Inpatient care	HCF.2.1	4042 (5.2 / 96.9)	129 (1.9 / 3.1)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)
Day care	HCF.2.2	0 (0 / 0)	978 (14.6 / 100)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)
Outpatient care	HCF.2.3	1771 (2.3 / 42.4)	0 (0 / 0)	2402 (6.0 / 57.6)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	2316 (86.1 / 55.5)	86 (7.0 / 2.1)	0 (0 / 0)
Home-based care	HCF.2.4	0 (0 / 0)	0 (0 / 0)	1081 (2.7 / 100)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	1 <td>0 (0 / 0)</td> <td>1081 (55.7 / >99.95)</td>	0 (0 / 0)	1081 (55.7 / >99.95)
Long-term care (health)	HCF.3	2062 (2.6 / 24.3)	5581 (83.5 / 65.9)	829 (2.1 / 9.8)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	780 (63.8 / 9.2)	49 (2.5 / 0.6)
Inpatient care	HCF.3.1	2062 (2.6 / 27.0)	5581 (83.5 / 73.0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)
Day care	HCF.3.2	0 (0 / 0)	0 (0 / 0)	368 (0.9 / 100)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	368 (30.1 / 100)	0 (0 / 0)
Home-based care	HCF.3.4	0 (0 / 0)	0 (0 / 0)	461 (1.1 / 100)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	412 (33.7 / 89.3)	49 (2.5 / 10.7)
Ancillary services	HCF.4	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)
Medical goods	HCF.5	0 (0 / 0)	0 (0 / 0)	662 (1.6 / 4.3)	0 (0 / 0)	289 (5.3 / 1.9)	0 (0 / 0)	373 (13.9 / 2.4)	0 (0 / 0)	0 (0 / 0)
Preventive care	HCF.6	15 <td>0 (0 / 0)</td> <td>475 (1.2 / 10.4)</td> <td>222 (1.0 / 4.9)</td> <td>0 (0 / 0)</td> <td>0 (0 / 0)</td> <td>0 (0 / 0)</td> <td>253 (20.7 / 5.6)</td> <td>0 (0 / 0)</td>	0 (0 / 0)	475 (1.2 / 10.4)	222 (1.0 / 4.9)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	253 (20.7 / 5.6)	0 (0 / 0)
Governance, health system and financing administration, and other health care services not elsewhere classified	HCF.7; 9	1213 (1.5 / 11.6)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)
All current expenditure on health care		78 457 (100 / 49.5)	6688 (100 / 4.2)	40 227 (100 / 25.4)	21 992 (100 / 13.9)	5477 (100 / 3.5)	6906 (100 / 4.4)	2689 (100 / 1.7)	1222 (100 / 0.8)	1940 (100 / 1.2)
Inpatient care	HCF.1.1; 2.1; 3.1	49 467 (63.1 / 89.3)	5710 (85.4 / 10.3)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)
Day care	HCF.1.2; 2.2; 3.2	7613 (9.7 / 84.9)	978 (14.6 / 10.9)	377 (0.9 / 4.2)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	377 (30.8 / 4.2)	0 (0 / 0)
Outpatient care	HCF.1.3; 2.3	20 149 (25.7 / 35.1)	0 (0 / 0)	36 361 (90.4 / 63.4)	21 771 (99.0 / 38.0)	5188 (94.7 / 9.0)	6906 (100 / 12.0)	2316 (86.1 / 4.0)	180 (14.8 / 0.3)	0 (0 / 0)
Home-based care	HCF.1.4; 2.4; 3.4	0 (0 / 0)	0 (0 / 0)	2353 (5.8 / 100)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	1 <td>412 (33.7 / 17.5)</td> <td>1940 (100 / 82.5)</td>	412 (33.7 / 17.5)	1940 (100 / 82.5)
Current expenditure on personal health care	HCF.1 to HCF.5	77 229 (98.4 / 53.8)	6688 (100 / 4.7)	39 752 (98.8 / 27.7)	21 771 (99.0 / 15.2)	5477 (100 / 3.8)	6906 (100 / 4.8)	2689 (100 / 1.9)	969 (79.3 / 0.7)	1940 (100 / 1.4)

Health care provider (HCP), HK\$ million (% of function category / % of provider category)											
HCP.4	HCP.4		HCP.5		HCP.6		HCP.7		HCP.9	Total	
	HCP.4.1	HCP.4.2	HCP.5.1	HCP.5.2 & HCP.5.9	HCP.6	HCP.7.1	HCP.7.3				
Providers of ancillary services	Patient transportation and emergency rescue	Medical and diagnostic laboratories	Retailers and other providers of medical goods	Pharmacies	Retail sale of medical goods and appliances	Providers of preventive care	Health care system administration and financing	Government health administration agencies	Private health insurance administration agencies	Rest of the world	
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	234 (5.4 / 0.2)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	818 (100 / 0.8)	105 183 (66.4 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	213 (26.1 / 0.5)	43 576 (27.5 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	7621 (4.8 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	234 (5.4 / 0.4)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	604 (73.9 / 1.1)	53 175 (33.6 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	810 (0.5 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	10 404 (6.6 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	4171 (2.6 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	978 (0.6 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	4173 (2.6 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	1081 (0.7 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	8472 (5.3 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	7643 (4.8 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	368 (0.2 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	461 (0.3 / 100)
3988 (100 / 100)	2426 (100 / 60.8)	1562 (100 / 39.2)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	3988 (2.5 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	14 718 (100 / 95.7)	6439 (100 / 41.9)	8279 (100 / 53.8)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	15 380 (9.7 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	4067 (94.6 / 89.3)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	4556 (2.9 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	9269 (100 / 88.4)	1168 (100 / 11.1)	8102 (100 / 77.3)	0 (0 / 0)	0 (0 / 0)	10 483 (6.6 / 100)
3988 (100 / 2.5)	2426 (100 / 1.5)	1562 (100 / 1.0)	14 718 (100 / 9.3)	6439 (100 / 4.1)	8279 (100 / 5.2)	4301 (100 / 2.7)	9269 (100 / 5.8)	1168 (100 / 0.7)	8102 (100 / 5.1)	818 (100 / 0.5)	158 466 (100 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	213 (26.1 / 0.4)	55 391 (35.0 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	8967 (5.7 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	234 (5.4 / 0.4)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	604 (73.9 / 1.1)	57 348 (36.2 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	2353 (1.5 / 100)
3988 (100 / 2.8)	2426 (100 / 1.7)	1562 (100 / 1.1)	14 718 (100 / 10.3)	6439 (100 / 4.5)	8279 (100 / 5.8)	234 (5.4 / 0.2)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	818 (100 / 0.6)	143 427 (90.5 / 100)

TABLE 8. Current expenditure on health by provider and financing scheme, 2017/18, HK\$ million (% of provider category / % of financing scheme category)

Health care providers	Hong Kong Domestic Health Account - Health Care Provider (HCP) code	Health care financing schemes (HFS), HK\$ million (% of provider category / % of financing scheme category)			
		HFS.1 Government schemes		Non-government schemes	
		HFS.2	HFS.2.1 Insurance schemes	HFS.2.1.1 Employer-based	
Hospitals	HCP.1	56 126 (72.2 / 71.5)	9276 (36.9 / 11.8)	5009 (44.0 / 6.4)	
Residential long-term care facilities	HCP.2	5440 (7.0 / 81.3)	0 (0 / 0)	0 (0 / 0)	
Providers of ambulatory health care	HCP.3	7371 (9.5 / 18.3)	6957 (27.7 / 17.3)	3757 (33.0 / 9.3)	
Medical practices – western medicine	HCP.3.1.1	2312 (3.0 / 10.5)	5743 (22.8 / 26.1)	3101 (27.2 / 14.1)	
Medical practices – Chinese medicine	HCP.3.1.2	358 (0.5 / 6.5)	586 (2.3 / 10.7)	316 (2.8 / 5.8)	
Dental practices	HCP.3.2	1275 (1.6 / 18.5)	403 (1.6 / 5.8)	218 (1.9 / 3.2)	
Other health care practitioners	HCP.3.3	464 (0.6 / 17.3)	225 (0.9 / 8.4)	121 (1.1 / 4.5)	
Ambulatory health care centres	HCP.3.4	1045 (1.3 / 85.5)	0 (0 / 0)	0 (0 / 0)	
Providers of home health care services	HCP.3.5	1917 (2.5 / 98.8)	0 (0 / 0)	0 (0 / 0)	
Providers of ancillary services	HCP.4	2998 (3.9 / 75.2)	813 (3.2 / 20.4)	439 (3.9 / 11.0)	
Patient transportation & emergency rescue	HCP.4.1	2414 (3.1 / 99.5)	0 (0 / 0)	0 (0 / 0)	
Medical and diagnostic laboratories	HCP.4.2	584 (0.8 / 37.4)	813 (3.2 / 52.1)	439 (3.9 / 28.1)	
Retailers and other providers of medical goods	HCP.5	448 (0.6 / 3.0)	0 (0 / 0)	0 (0 / 0)	
Pharmacies	HCP.5.1	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	
Retail sale of medical goods & appliances	HCP.5.2; 5.9	448 (0.6 / 5.4)	0 (0 / 0)	0 (0 / 0)	
Providers of preventive care	HCP.6	4235 (5.4 / 98.5)	0 (0 / 0)	0 (0 / 0)	
Health care system administration & financing	HCP.7	1102 (1.4 / 11.9)	8102 (32.2 / 87.4)	2177 (19.1 / 23.5)	
Government health administration agencies	HCP.7.1	1102 (1.4 / 94.4)	0 (0 / 0)	0 (0 / 0)	
Private health insurance administration agencies	HCP.7.3	0 (0 / 0)	8102 (32.2 / 100)	2177 (19.1 / 26.9)	
Rest of the world	HCP.9	2 (<0.05 / 0.3)	0 (0 / 0)	0 (0 / 0)	
All current expenditure on health care		77 722 (100 / 49.0)	25 148 (100 / 15.9)	11 382 (100 / 7.2)	

TABLE 9. Current expenditure on health by function and financing scheme, 2017/18 (HK\$ million / % of function category / % of financing scheme category)

Health care function	Hong Kong Domestic Health Account - Health Care Function (HCF) code	Health care financing schemes (HFS), HK\$ million (% of function category / % of financing scheme category)			
		HFS.1 Government schemes		Non-government schemes	
		HFS.2	HFS.2.1 Insurance schemes	HFS.2.1.1 Employer-based	
Curative care	HCF.1	52 836 (68.0 / 50.2)	16 008 (63.7 / 15.2)	8644 (75.9 / 8.2)	
Inpatient care	HCF.1.1	25 214 (32.4 / 57.9)	9276 (36.9 / 21.3)	5009 (44.0 / 11.5)	
Day care	HCF.1.2	6776 (8.7 / 88.9)	0 (0 / 0)	0 (0 / 0)	
Outpatient care	HCF.1.3	20 037 (25.8 / 37.7)	6732 (26.8 / 12.7)	3635 (31.9 / 6.8)	
Home-based care	HCF.1.4	808 (1.0 / 99.8)	0 (0 / 0)	0 (0 / 0)	
Rehabilitative care	HCF.2	7900 (10.2 / 75.9)	225 (0.9 / 2.2)	121 (1.1 / 1.2)	
Inpatient care	HCF.2.1	4069 (5.2 / 97.5)	0 (0 / 0)	0 (0 / 0)	
Day care	HCF.2.2	964 (1.2 / 98.5)	0 (0 / 0)	0 (0 / 0)	
Outpatient care	HCF.2.3	1807 (2.3 / 43.3)	225 (0.9 / 5.4)	121 (1.1 / 2.9)	
Home-based care	HCF.2.4	1061 (1.4 / 98.1)	0 (0 / 0)	0 (0 / 0)	
Long-term care (health)	HCF.3	7157 (9.2 / 84.5)	0 (0 / 0)	0 (0 / 0)	
Inpatient care	HCF.3.1	6381 (8.2 / 83.5)	0 (0 / 0)	0 (0 / 0)	
Day care	HCF.3.2	330 (0.4 / 89.7)	0 (0 / 0)	0 (0 / 0)	
Home-based care	HCF.3.4	446 (0.6 / 96.7)	0 (0 / 0)	0 (0 / 0)	
Ancillary services	HCF.4	2998 (3.9 / 75.2)	813 (3.2 / 20.4)	439 (3.9 / 11.0)	
Medical goods	HCF.5	1209 (1.6 / 7.9)	0 (0 / 0)	0 (0 / 0)	
Preventive care	HCF.6	4245 (5.5 / 93.2)	0 (0 / 0)	0 (0 / 0)	
Governance, health system and financing administration, and other health care services not elsewhere classified	HCF.7; 9	1378 (1.8 / 13.1)	8102 (32.2 / 77.3)	2177 (19.1 / 20.8)	
All current expenditure on health care		77 722 (100 / 49.0)	25 148 (100 / 15.9)	11 382 (100 / 7.2)	
Inpatient care	HCF.1.1; 2.1; 3.1	35 663 (45.9 / 64.4)	9276 (36.9 / 16.7)	5009 (44.0 / 9.0)	
Day care	HCF.1.2; 2.2; 3.2	8070 (10.4 / 90.0)	0 (0 / 0)	0 (0 / 0)	
Outpatient care	HCF.1.3; 2.3	21 844 (28.1 / 38.1)	6957 (27.7 / 12.1)	3757 (33.0 / 6.6)	
Home-based care	HCF.1.4; 2.4; 3.4	2315 (3.0 / 98.4)	0 (0 / 0)	0 (0 / 0)	
Current expenditure on personal health care	HCF.1 to HCF.5	72 099 (92.8 / 50.3)	17 046 (67.8 / 11.9)	9205 (80.9 / 6.4)	

Health care financing schemes (HFS), HK\$ million (% of provider category / % of financing scheme category)

Non-government schemes						Total
HFS.2.1.2 Privately purchased	HFS.2.2 Non-profit institutions serving households	HFS.2.3 Enterprise financing schemes	HFS.3 Household out-of- pocket payment	HFS.4 Rest of the world	Subtotal	
4267 (31.0 / 5.4)	0 (0 / 0)	997 (86.0 / 1.3)	12 059 (22.3 / 15.4)	0 (- / 0)	22 331 (27.7 / 28.5)	78 457 (49.5 / 100)
0 (0 / 0)	190 (40.8 / 2.8)	0 (0 / 0)	1058 (2.0 / 15.8)	0 (- / 0)	1248 (1.5 / 18.7)	6688 (4.2 / 100)
3200 (23.2 / 8.0)	262 (56.4 / 0.7)	131 (11.3 / 0.3)	25 506 (47.3 / 63.4)	0 (- / 0)	32 856 (40.7 / 81.7)	40 227 (25.4 / 100)
2642 (19.2 / 12.0)	5 (1.0 / <0.05)	111 (9.6 / 0.5)	13 821 (25.6 / 62.8)	0 (- / 0)	19 680 (24.4 / 89.5)	21 992 (13.9 / 100)
269 (2.0 / 4.9)	169 (36.3 / 3.1)	0 (0 / 0)	4364 (8.1 / 79.7)	0 (- / 0)	5119 (6.3 / 93.5)	5477 (3.5 / 100)
185 (1.3 / 2.7)	64 (13.7 / 0.9)	0 (0 / 0)	5165 (9.6 / 74.8)	0 (- / 0)	5631 (7.0 / 81.5)	6906 (4.4 / 100)
103 (0.8 / 3.8)	0 (0 / 0)	20 (1.7 / 0.7)	1980 (3.7 / 73.6)	0 (- / 0)	2225 (2.8 / 82.7)	2689 (1.7 / 100)
0 (0 / 0)	25 (5.3 / 2.0)	0 (0 / 0)	152 (0.3 / 12.5)	0 (- / 0)	177 (0.2 / 14.5)	1222 (0.8 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	24 (<0.05 / 1.2)	0 (- / 0)	24 (<0.05 / 1.2)	1940 (1.2 / 100)
374 (2.7 / 9.4)	7 (1.4 / 0.2)	12 (1.0 / 0.3)	158 (0.3 / 4.0)	0 (- / 0)	990 (1.2 / 24.8)	3988 (2.5 / 100)
0 (0 / 0)	7 (1.4 / 0.3)	2 (0.1 / 0.1)	3 (<0.05 / 0.1)	0 (- / 0)	12 (<0.05 / 0.5)	2426 (1.5 / 100)
374 (2.7 / 23.9)	0 (0 / 0)	10 (0.9 / 0.6)	155 (0.3 / 9.9)	0 (- / 0)	978 (1.2 / 62.6)	1562 (1.0 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	14 270 (26.4 / 97.0)	0 (- / 0)	14 270 (17.7 / 97.0)	14 718 (9.3 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	6439 (11.9 / 100)	0 (- / 0)	6439 (8.0 / 100)	6439 (4.1 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	7831 (14.5 / 94.6)	0 (- / 0)	7831 (9.7 / 94.6)	8279 (5.2 / 100)
0 (0 / 0)	6 (1.4 / 0.1)	11 (1.0 / 0.3)	49 (0.1 / 1.1)	0 (- / 0)	66 (0.1 / 1.5)	4301 (2.7 / 100)
5924 (43.0 / 63.9)	0 (0 / 0)	8 (0.7 / 0.1)	57 (0.1 / 0.6)	0 (- / 0)	8167 (10.1 / 88.1)	9269 (5.8 / 100)
0 (0 / 0)	0 (0 / 0)	8 (0.7 / 0.7)	57 (0.1 / 4.9)	0 (- / 0)	65 (0.1 / 5.6)	1168 (0.7 / 100)
5924 (43.0 / 73.1)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (- / 0)	8102 (10.0 / 100)	8102 (5.1 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	815 (1.5 / 99.7)	0 (- / 0)	815 (1.0 / 99.7)	818 (0.5 / 100)
13 766 (100 / 8.7)	465 (100 / 0.3)	1159 (100 / 0.7)	53 972 (100 / 34.1)	0 (- / 0)	80 744 (100 / 51.0)	158 466 (100 / 100)

Health care financing schemes (HFS), HK\$ million (% of function category / % of financing scheme category)

Non-government schemes						Total
HFS.2.1.2 Privately purchased	HFS.2.2 Non-profit institutions serving households	HFS.2.3 Enterprise financing schemes	HFS.3 Household out-of- pocket payment	HFS.4 Rest of the world	Subtotal	
7364 (53.5 / 7.0)	247 (53.1 / 0.2)	169 (14.6 / 0.2)	35 923 (66.6 / 34.2)	0 (- / 0)	52 347 (64.8 / 49.8)	105 183 (66.4 / 100)
4267 (31.0 / 9.8)	0 (0 / 0)	59 (5.1 / 0.1)	9027 (16.7 / 20.7)	0 (- / 0)	18 362 (22.7 / 42.1)	43 576 (27.5 / 100)
0 (0 / 0)	8 (1.7 / 0.1)	0 (0 / 0)	837 (1.6 / 11.0)	0 (- / 0)	845 (1.0 / 11.1)	7621 (4.8 / 100)
3097 (22.5 / 5.8)	239 (51.4 / 0.4)	111 (9.6 / 0.2)	26 057 (48.3 / 49.0)	0 (- / 0)	33 138 (41.0 / 62.3)	53 175 (33.6 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	2 (<0.05 / 0.2)	0 (- / 0)	2 (<0.05 / 0.2)	810 (0.5 / 100)
103 (0.8 / 1.0)	2 (0.4 / <0.05)	20 (1.7 / 0.2)	2258 (4.2 / 21.7)	0 (- / 0)	2504 (3.1 / 24.1)	10 404 (6.6 / 100)
0 (0 / 0)	2 (0.4 / <0.05)	0 (0 / 0)	101 (0.2 / 2.4)	0 (- / 0)	103 (0.1 / 2.5)	4171 (2.6 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	14 (<0.05 / 1.5)	0 (- / 0)	14 (<0.05 / 1.5)	978 (0.6 / 100)
103 (0.8 / 2.5)	0 (0 / 0)	20 (1.7 / 0.5)	2121 (3.9 / 50.8)	0 (- / 0)	2366 (2.9 / 56.7)	4173 (2.6 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	21 (<0.05 / 1.9)	0 (- / 0)	21 (<0.05 / 1.9)	1081 (0.7 / 100)
0 (0 / 0)	188 (40.5 / 2.2)	0 (0 / 0)	1127 (2.1 / 13.3)	0 (- / 0)	1315 (1.6 / 15.5)	8472 (5.3 / 100)
0 (0 / 0)	188 (40.5 / 2.5)	0 (0 / 0)	1074 (2.0 / 14.1)	0 (- / 0)	1262 (1.6 / 16.5)	7643 (4.8 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	38 (0.1 / 10.3)	0 (- / 0)	38 (<0.05 / 10.3)	368 (0.2 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	15 (<0.05 / 3.3)	0 (- / 0)	15 (<0.05 / 3.3)	461 (0.3 / 100)
374 (2.7 / 9.4)	7 (1.4 / 0.2)	12 (1.0 / 0.3)	158 (0.3 / 4.0)	0 (- / 0)	990 (1.2 / 24.8)	3988 (2.5 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	14 171 (26.3 / 92.1)	0 (- / 0)	14 171 (17.6 / 92.1)	15 380 (9.7 / 100)
0 (0 / 0)	22 (4.6 / 0.5)	11 (1.0 / 0.3)	278 (0.5 / 6.1)	0 (- / 0)	311 (0.4 / 6.8)	4556 (2.9 / 100)
5924 (43.0 / 56.5)	0 (0 / 0)	946 (81.6 / 9.0)	57 (0.1 / 0.5)	0 (- / 0)	9105 (11.3 / 86.9)	10 483 (6.6 / 100)
13 766 (100 / 8.7)	465 (100 / 0.3)	1159 (100 / 0.7)	53 972 (100 / 34.1)	0 (- / 0)	80 744 (100 / 51.0)	158 466 (100 / 100)
4267 (31.0 / 7.7)	190 (40.8 / 0.3)	59 (5.1 / 0.1)	10 202 (18.9 / 18.4)	0 (- / 0)	19 727 (24.4 / 35.6)	55 391 (35.0 / 100)
0 (0 / 0)	8 (1.7 / 0.1)	0 (0 / 0)	889 (1.6 / 9.9)	0 (- / 0)	897 (1.1 / 10.0)	8967 (5.7 / 100)
3200 (23.2 / 5.6)	239 (51.4 / 0.4)	131 (11.3 / 0.2)	28 178 (52.2 / 49.1)	0 (- / 0)	35 505 (44.0 / 61.9)	57 348 (36.2 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	38 (0.1 / 1.6)	0 (- / 0)	38 (<0.05 / 1.6)	2353 (1.5 / 100)
7842 (57.0 / 5.5)	444 (95.4 / 0.3)	201 (17.4 / 0.1)	53 636 (99.4 / 37.4)	0 (- / 0)	71 328 (88.3 / 49.7)	143 427 (90.5 / 100)

TABLE 10. Current expenditure on health by function and financing scheme in terms of public providers, 2017/18, HK\$ million (% of function category / % of financing scheme category)

Health care functions	Hong Kong Domestic Health Account - Health Care Function (HCF) code	Health care financing schemes, HK\$ million (% of function category / % of financing scheme category)			
		HFS.1 Government schemes		Non-government schemes	
		HFS.2.1 Insurance schemes	HFS.2.2 HFS.2.1.1 Employer-based		
Curative care	HCF.1	51 204 (73.4 / 93.0)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Inpatient care	HCF.1.1	25 214 (36.1 / 95.4)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Day care	HCF.1.2	6776 (9.7 / 98.8)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Outpatient care	HCF.1.3	18 405 (26.4 / 87.7)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Home-based care	HCF.1.4	808 (1.2 / 99.8)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Rehabilitative care	HCF.2	7715 (11.1 / 96.5)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Inpatient care	HCF.2.1	3943 (5.7 / 97.5)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Day care	HCF.2.2	964 (1.4 / 98.5)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Outpatient care	HCF.2.3	1748 (2.5 / 92.5)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Home-based care	HCF.2.4	1060 (1.5 / 98.1)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Long-term care (health)	HCF.3	2078 (3.0 / 98.5)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Inpatient care	HCF.3.1	2030 (2.9 / 98.5)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Day care	HCF.3.2	0 (0 / -)	0 (- / -)	0 (- / -)	0 (- / -)
Home-based care	HCF.3.4	48 (0.1 / 98.1)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Ancillary services	HCF.4	2970 (4.3 / 99.9)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Medical goods	HCF.5	388 (0.6 / -)	0 (- / -)	0 (- / -)	0 (- / -)
Preventive care	HCF.6	4027 (5.8 / 98.6)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Governance, health system and financing administration, and other health care services not elsewhere classified	HCF.7; 9	1378 (2.0 / 95.5)	0 (- / 0)	0 (- / 0)	0 (- / 0)
All current expenditure on health care		69 759 (100 / 94.7)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Inpatient care	HCF.1.1; 2.1; 3.1	31 187 (44.7 / 95.8)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Day care	HCF.1.2; 2.2; 3.2	7740 (11.1 / 98.8)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Outpatient care	HCF.1.3; 2.3	20 153 (28.9 / 88.1)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Home-based care	HCF.1.4; 2.4; 3.4	1917 (2.7 / 98.8)	0 (- / 0)	0 (- / 0)	0 (- / 0)
Current expenditure on personal health care	HCF.1 to HCF.5	64 354 (92.3 / 94.4)	0 (- / 0)	0 (- / 0)	0 (- / 0)

TABLE 11. Current expenditure on health by function and financing scheme in terms of private providers, 2017/18, HK\$ million (% of function category / % of financing scheme category)

Health care functions	Hong Kong Domestic Health Account - Health Care Function (HCF) code	Health care financing schemes, HK\$ million (% of function category / % of financing scheme category)			
		HFS.1 Government schemes		Non-government schemes	
		HFS.2.1 Insurance schemes	HFS.2.2 HFS.2.1.1 Employer-based		
Curative care	HCF.1	1632 (20.5 / 3.3)	16 008 (63.7 / 32.0)	8644 (75.9 / 17.3)	
Inpatient care	HCF.1.1	0 (0 / 0)	9276 (36.9 / 54.1)	5009 (44.0 / 29.2)	
Day care	HCF.1.2	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	
Outpatient care	HCF.1.3	1632 (20.5 / 5.1)	6732 (26.8 / 20.9)	3635 (31.9 / 11.3)	
Home-based care	HCF.1.4	0 (0 / -)	0 (0 / -)	0 (0 / -)	
Rehabilitative care	HCF.2	185 (2.3 / 7.7)	225 (0.9 / 9.3)	121 (1.1 / 5.0)	
Inpatient care	HCF.2.1	126 (1.6 / 97.5)	0 (0 / 0)	0 (0 / 0)	
Day care	HCF.2.2	0 (0 / -)	0 (0 / -)	0 (0 / -)	
Outpatient care	HCF.2.3	59 (0.7 / 2.6)	225 (0.9 / 9.8)	121 (1.1 / 5.3)	
Home-based care	HCF.2.4	1 (<0.05 / 100)	0 (0 / 0)	0 (0 / 0)	
Long-term care (health)	HCF.3	5079 (63.8 / 79.8)	0 (0 / 0)	0 (0 / 0)	
Inpatient care	HCF.3.1	4351 (54.6 / 77.9)	0 (0 / 0)	0 (0 / 0)	
Day care	HCF.3.2	330 (4.1 / 89.7)	0 (0 / 0)	0 (0 / 0)	
Home-based care	HCF.3.4	398 (5.0 / 96.6)	0 (0 / 0)	0 (0 / 0)	
Ancillary services	HCF.4	29 (0.4 / 2.8)	813 (3.2 / 80.1)	439 (3.9 / 43.3)	
Medical goods	HCF.5	821 (10.3 / 5.3)	0 (0 / 0)	0 (0 / 0)	
Preventive care	HCF.6	218 (2.7 / 46.3)	0 (0 / 0)	0 (0 / 0)	
Governance, health system and financing administration, and other health care services not elsewhere classified	HCF.7; 9	0 (0 / 0)	8102 (32.2 / 89.6)	2177 (19.1 / 24.1)	
All current expenditure on health care		7963 (100 / 9.4)	25 148 (100 / 29.7)	11 382 (100 / 13.4)	
Inpatient care	HCF.1.1; 2.1; 3.1	4476 (56.2 / 19.6)	9276 (36.9 / 40.6)	5009 (44.0 / 21.9)	
Day care	HCF.1.2; 2.2; 3.2	330 (4.1 / 29.1)	0 (0 / 0)	0 (0 / 0)	
Outpatient care	HCF.1.3; 2.3	1691 (21.2 / 4.9)	6957 (27.7 / 20.2)	3757 (33.0 / 10.9)	
Home-based care	HCF.1.4; 2.4; 3.4	399 (5.0 / 96.6)	0 (0 / 0)	0 (0 / 0)	
Current expenditure on personal health care	HCF.1 to HCF.5	7745 (97.3 / 10.3)	17 046 (67.8 / 22.6)	9205 (80.9 / 12.2)	

Health care financing schemes, HK\$ million (% of function category / % of financing scheme category)

Non-government schemes						Total
			HFS.3 Household out-of-pocket payment	HFS.4 Rest of the world	Subtotal	
HFS.2.1.2 Privately purchased	HFS.2.2 Non-profit institutions serving households	HFS.2.3 Enterprise financing schemes				
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	3883 (99.4 / 7.0)	0 (- / 0)	3883 (98.8 / 7.0)	55 087 (74.8 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	1227 (31.4 / 4.6)	0 (- / 0)	1227 (31.2 / 4.6)	26 442 (35.9 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	80 (2.1 / 1.2)	0 (- / 0)	80 (2.0 / 1.2)	6857 (9.3 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	2573 (65.9 / 12.3)	0 (- / 0)	2573 (65.5 / 12.3)	20 978 (28.5 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	2 (0.1 / 0.2)	0 (- / 0)	2 (0.1 / 0.2)	810 (1.1 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	276 (7.1 / 3.5)	0 (- / 0)	276 (7.0 / 3.5)	7991 (10.8 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	100 (2.5 / 2.5)	0 (- / 0)	100 (2.5 / 2.5)	4042 (5.5 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	14 (0.4 / 1.5)	0 (- / 0)	14 (0.4 / 1.5)	978 (1.3 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	141 (3.6 / 7.5)	0 (- / 0)	141 (3.6 / 7.5)	1889 (2.6 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	21 (0.5 / 1.9)	0 (- / 0)	21 (0.5 / 1.9)	1081 (1.5 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	33 (0.8 / 1.5)	0 (- / 0)	33 (0.8 / 1.5)	2111 (2.9 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	32 (0.8 / 1.5)	0 (- / 0)	32 (0.8 / 1.5)	2062 (2.8 / 100)
0 (- / -)	0 (0 / -)	0 (0 / -)	0 (0 / -)	0 (- / -)	0 (0 / -)	0 (0 / -)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	1 (<0.05 / 1.9)	0 (- / 0)	1 (<0.05 / 1.9)	49 (0.1 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	3 (0.1 / 0.1)	0 (- / 0)	3 (0.1 / 0.1)	2973 (4.0 / 100)
0 (- / -)	0 (0 / -)	0 (0 / -)	-388 (-9.9 / -)	0 (- / -)	-388 (-9.9 / -)	0 (0 / -)
0 (- / 0)	4 (100 / 0.1)	11 (58.7 / 0.3)	43 (1.1 / 1.0)	0 (- / 0)	58 (1.5 / 1.4)	4085 (5.5 / 100)
0 (- / 0)	0 (0 / 0)	8 (41.3 / 0.6)	57 (1.5 / 4.0)	0 (- / 0)	65 (1.7 / 4.5)	1443 (2.0 / 100)
0 (- / 0)	4 (100 / <0.05)	19 (100 / <0.05)	3906 (100 / 5.3)	0 (- / 0)	3929 (100 / 5.3)	73 688 (100 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	1359 (34.8 / 4.2)	0 (- / 0)	1359 (34.6 / 4.2)	32 546 (44.2 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	95 (2.4 / 1.2)	0 (- / 0)	95 (2.4 / 1.2)	7835 (10.6 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	2714 (69.5 / 11.9)	0 (- / 0)	2714 (69.1 / 11.9)	22 867 (31.0 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	24 (0.6 / 1.2)	0 (- / 0)	24 (0.6 / 1.2)	1940 (2.6 / 100)
0 (- / 0)	0 (0 / 0)	0 (0 / 0)	3806 (97.4 / 5.6)	0 (- / 0)	3806 (96.9 / 5.6)	68 161 (92.5 / 100)

Health care financing schemes, HK\$ million (% of function category / % of financing scheme category)

Non-government schemes						Total
			HFS.3 Household out-of-pocket payment	HFS.4 Rest of the world	Subtotal	
HFS.2.1.2 Privately purchased	HFS.2.2 Non-profit institutions serving households	HFS.2.3 Enterprise financing schemes				
7364 (53.5 / 14.7)	247 (53.5 / 0.5)	169 (14.9 / 0.3)	32 040 (64.0 / 64.0)	0 (- / 0)	48 465 (63.1 / 96.7)	50 096 (59.1 / 100)
4267 (31.0 / 24.9)	0 (0 / 0)	59 (5.2 / 0.3)	7800 (15.6 / 45.5)	0 (- / 0)	17 135 (22.3 / 100)	17 135 (20.2 / 100)
0 (0 / 0)	8 (1.7 / 1.0)	0 (0 / 0)	757 (1.5 / 99.0)	0 (- / 0)	764 (1.0 / 100)	764 (0.9 / 100)
3097 (22.5 / 9.6)	239 (51.8 / 0.7)	111 (9.7 / 0.3)	23 484 (46.9 / 72.9)	0 (- / 0)	30 565 (39.8 / 94.9)	32 197 (38.0 / 100)
0 (0 / -)	0 (0 / -)	0 (0 / -)	0 (0 / -)	0 (- / -)	0 (0 / -)	0 (0 / -)
103 (0.8 / 4.3)	2 (0.4 / 0.1)	20 (1.8 / 0.8)	1981 (4.0 / 82.1)	0 (- / 0)	2228 (2.9 / 92.3)	2413 (2.8 / 100)
0 (0 / 0)	2 (0.4 / 1.3)	0 (0 / 0)	2 (<0.05 / 1.2)	0 (- / 0)	3 (<0.05 / 2.5)	129 (0.2 / 100)
0 (0 / -)	0 (0 / -)	0 (0 / -)	0 (0 / -)	0 (- / -)	0 (0 / -)	0 (0 / -)
103 (0.8 / 4.5)	0 (0 / 0)	20 (1.8 / 0.9)	1980 (4.0 / 86.7)	0 (- / 0)	2225 (2.9 / 97.4)	2284 (2.7 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	0 (- / 0)	0 (0 / 0)	1 (<0.05 / 100)
0 (0 / 0)	188 (40.8 / 3.0)	0 (0 / 0)	1095 (2.2 / 17.2)	0 (- / 0)	1283 (1.7 / 20.2)	6362 (7.5 / 100)
0 (0 / 0)	188 (40.8 / 3.4)	0 (0 / 0)	1043 (2.1 / 18.7)	0 (- / 0)	1231 (1.6 / 22.1)	5581 (6.6 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	38 (0.1 / 10.3)	0 (- / 0)	38 (<0.05 / 10.3)	368 (0.4 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	14 (<0.05 / 3.4)	0 (- / 0)	14 (<0.05 / 3.4)	412 (0.5 / 100)
374 (2.7 / 36.8)	7 (1.4 / 0.7)	12 (1.0 / 1.2)	155 (0.3 / 15.3)	0 (- / 0)	987 (1.3 / 97.2)	1015 (1.2 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	14 559 (29.1 / 94.7)	0 (- / 0)	14 559 (19.0 / 94.7)	15 380 (18.1 / 100)
0 (0 / 0)	18 (3.9 / 3.8)	0 (0 / 0)	236 (0.5 / 49.9)	0 (- / 0)	254 (0.3 / 53.7)	472 (0.6 / 100)
5924 (43.0 / 65.5)	0 (0 / 0)	938 (82.3 / 10.4)	0 (0 / 0)	0 (- / 0)	9040 (11.8 / 100)	9040 (10.7 / 100)
13 766 (100 / 16.2)	462 (100 / 0.5)	1139 (100 / 1.3)	50 066 (100 / 59.1)	0 (- / 0)	76 814 (100 / 90.6)	84 778 (100 / 100)
4267 (31.0 / 18.7)	190 (41.1 / 0.8)	59 (5.2 / 0.3)	8844 (17.7 / 38.7)	0 (- / 0)	18 369 (23.9 / 80.4)	22 845 (26.9 / 100)
0 (0 / 0)	8 (1.7 / 0.7)	0 (0 / 0)	795 (1.6 / 70.2)	0 (- / 0)	802 (1.0 / 70.9)	1133 (1.3 / 100)
3200 (23.2 / 9.3)	239 (51.8 / 0.7)	131 (11.5 / 0.4)	25 463 (50.9 / 73.8)	0 (- / 0)	32 790 (42.7 / 95.1)	34 481 (40.7 / 100)
0 (0 / 0)	0 (0 / 0)	0 (0 / 0)	14 (<0.05 / 3.4)	0 (- / 0)	14 (<0.05 / 3.4)	413 (0.5 / 100)
7842 (57.0 / 10.4)	444 (96.1 / 0.6)	201 (17.7 / 0.3)	49 830 (99.5 / 66.2)	0 (- / 0)	67 521 (87.9 / 89.7)	75 266 (88.8 / 100)

TABLE 12. Current expenditure on health (CEH) as a percentage of gross domestic product (GDP), share of government / compulsory schemes, and government funding in Hong Kong and selected economies, 2007, 2012, and 2017

Economy	CEH as a % of GDP			Share of government / compulsory schemes, %			Government funding, %		
	2007	2012	2017	2007	2012	2017	2007	2012	2017
United States of America	14.9	16.3	17.1	46.2	48.3	84.5 [‡]	35.5	38.5	39.9
Switzerland	10.0	11.1	12.3	60.7	63.5	63.6	27.8	31.0	29.2
France	10.3	11.3	11.3	77.1	76.2	83.4	40.0	42.3	44.1 [†]
Germany	10.0	10.8	11.2	75.1	83.1	84.4	12.1	14.4	14.2
Sweden	8.1	10.9	11.0	81.9	83.6	83.7	81.9	83.6	83.7
Japan	7.9	10.8	10.9	81.2	83.9	84.1	41.1	42.2	41.0 [†]
Canada	9.5	10.4	10.7	69.9	70.9	69.8	71.6	72.5	71.5
Norway	8.0	8.8	10.4	83.7	84.8	85.5	74.2	76.8	85.5
Austria	9.5	10.2	10.4	74.4	74.7	74.0	30.8	33.3	32.3 [†]
Belgium	8.9	10.3	10.3	75.5	78.1	77.2	36.6	39.3	38.1
Denmark	9.3	10.2	10.1	83.7	84.0	84.0	83.7	84.0	84.0
Netherlands	9.1	10.5	10.1	84.1	82.1	81.5	23.8	20.1	18.8 [†]
United Kingdom	7.4	8.3	9.6	81.8	82.9	78.8	83.6	84.4	79.4
Finland	7.8	9.3	9.2	75.0	75.5	75.2	69.8	71.3	73.9
Australia	8.1	8.7	9.2	69.3	67.5	68.9	69.3	67.5	68.3 [†]
New Zealand	8.3	9.7	9.1	82.4	80.5	78.6	73.2	72.9	69.5 [†]
Portugal	9.1	9.3	9.0	68.7	65.6	66.3	67.9	64.4	65.1 [†]
Spain	7.8	9.1	8.9	72.7	72.2	70.6	68.9	69.0	67.3
Italy	8.2	9.0	8.8	77.5	76.1	73.9	77.4	75.9	74.2 [†]
Iceland	8.6	8.2	8.3	82.5	79.9	81.8	82.5	79.9	81.8
Greece	9.1	8.9	8.0	61.9	66.5	60.8	34.1	36.9	36.9 [†]
Korea	5.4	6.4	7.6	60.6	58.9	58.9	18.6	18.0	16.9
Israel	6.9	7.1	7.4	60.6	62.6	63.6	35.5	36.3	39.1
Ireland	7.8	10.7	7.2	79.2	72.1	73.3	78.9	70.7	71.8 [†]
Hungary	7.2	7.5	6.9	68.9	65.5	69.2	32.7	46.7	49.9
Poland	5.9	6.2	6.5	70.1	70.0	69.5	12.8	11.8	11.4
Taiwan	5.7	6.0	6.1	60.8	61.8	63.5	-	-	27.3
Hong Kong SAR*	4.6	5.4	5.8	50.2	49.0	49.0	50.2	49.0	49.0
Saudi Arabia	3.6	4.0	5.7 [†]	70.4	68.3	67.8 [†]	70.4	68.3	67.8 [†]
Mexico	5.8	5.8	5.5	43.8	51.6	51.5	17.9	23.1	28.4
Luxembourg	6.2	6.6	5.4	84.2	82.9	83.8	36.4	35.5	37.2
Russia	4.7	4.9	5.3	62.1	63.7	57.1	54.7	45.4	34.8
China	3.7	4.6	5.0 [†]	39.0	55.7	58.0 [†]	23.4	32.4	30.8 [†]
Singapore	2.9	3.4	4.5 [†]	33.5	46.0	52.7 [†]	28.5	34.8	38.9 [†]
Malaysia	3.1	3.5	3.8 [†]	52.9	53.7	50.6 [†]	52.1	53.1	49.8 [†]
Thailand	3.2	3.5	3.7 [†]	78.8	78.2	75.9 [†]	70.3	70.3	69.7 [†]
India	3.6	3.3	3.6 [†]	21.9	27.1	24.8 [†]	20.2	26.5	23.9 [†]
United Arab Emirates	2.6	3.4	3.5 [†]	58.7	72.5	72.5 [†]	58.7	72.5	72.5 [†]

Source: World Health Organization Global Health Expenditure Database and OECD.Stat accessed in September 2019. Data for Taiwan extracted from Statistical Bureau of Taiwan.

* Refers to Hong Kong Domestic Health Account with financial year starting April 1st

† Represents data of 2016

‡ On the introduction of the Affordable Care Act in 2014, all private health insurance is included under the category of compulsory private insurance. Medigap plans and property and casualty insurance, which are of a more voluntary nature and are normally reported under 'voluntary health insurance scheme', which is under 'compulsory private insurance schemes'

TABLE 13 Mix of current expenditure on health (CEH) in Hong Kong and selected economies, 2017

Economy	% of CEH				
	Government / compulsory schemes		Out-of-pocket payment (households)	Non-government schemes	
	Government	Insurance / compulsory medical saving account		Voluntary insurance	All other private funds (including rest of the world)
United States of America	26.3	58.3	11.0	0.0	4.5
Switzerland	21.8	41.8	28.9	6.5	0.9
France	5.3	78.1	9.4	6.6	0.6
Germany	6.3	78.1	12.5	1.4	1.7
Sweden	83.7	0.0	15.0	0.6	0.6
Japan [†]	8.5	75.5	12.9	2.2	0.9
Canada	68.4	1.4	15.0	13.1	2.1
Norway	85.5	0.0	14.2	0.0	0.3
Austria	29.7	44.3	19.2	4.9	1.9
Belgium	21.2	56.1	17.6	5.1	0.0
Denmark	84.0	0.0	13.7	2.2	0.1
Netherlands	6.3	75.3	11.1	5.9	1.4
United Kingdom	78.8	0.0	16.0	3.1	2.2
Finland	61.6	13.5	20.2	1.9	2.8
Australia [†]	68.6	0.0	18.3	9.8	3.3
New Zealand	69.2	9.4	13.6	5.2	2.6
Portugal	65.0	1.3	27.5	5.2	0.9
Spain	66.5	4.1	23.6	5.4	0.4
Italy	73.7	0.2	23.5	1.8	0.8
Iceland	81.8	0.0	16.5	0.0	1.7
Greece	27.5	33.3	34.8	4.0	0.4
Korea	10.3	48.5	33.7	6.8	0.7
Israel	15.9	47.7	22.3	11.2	2.9
Ireland	72.9	0.4	12.3	12.7	1.8
Hungary	8.1	61.1	26.9	2.0	1.9
Poland	10.4	59.1	22.8	5.7	2.0
Taiwan	6.8	56.7	35.5	0.9	0.1
Hong Kong SAR*	49.0	0.0	34.1	15.9	1.0
Saudi Arabia [†]	67.8	0.0	14.3	13.4	4.4
Mexico	24.0	27.6	41.3	5.5	1.7
Luxembourg	4.8	79.0	10.8	3.1	2.3
Russia	21.1	36.0	40.5	2.2	0.3
China [†]	19.4	38.7	35.9	4.3	1.8
Singapore [†]	40.1	12.6	31.2	2.1	14.1
Malaysia [†]	49.8	0.8	37.6	10.1	1.7
Thailand [†]	66.9	8.9	12.1	6.6	5.5
India [†]	21.6	3.2	65.2	2.2	7.8
United Arab Emirates [†]	72.5	0.0	18.6	7.5	1.5

Source: World Health Organization Global Health Expenditure Database and OECD.Stat accessed in September 2019. Data for Taiwan extracted from Statistical Bureau of Taiwan.

* Refers to Hong Kong Domestic Health Account with financial year starting April 1st

† Represents data of 2016

TABLE 14. Estimates of public health expenditure under Hong Kong Domestic Health Account (HKDHA) and Government Accounts, 2010/11 to 2017/18

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
HKDHA current expenditure on health, HK\$ million (a)	44 904	49 333	54 591	59 257	64 174	70 130	73 562	77 719
Accrual-based operating expenses of General Revenue Account on health, HK\$ million (b)	37 432	42 330	47 142*	50 991	55 009	57 430 [†]	59 911	63 901
Difference [(a - b) / (b)]	20.0%	16.5%	15.8%	16.2%	16.7%	22.1%	22.8%	21.6%

Source of Government Accounts: Accrual-based consolidated financial statements of the Government of the Hong Kong Special Administrative Region

* Excluding a one-off injection of HK\$10 billion from the Government into the Samaritan Fund

† Excluding a one-off injection of HK\$10 billion from the Government into the Hospital Authority Public-Private Partnership Fund

Disclaimer

The reports contained in this publication are for reference only and should not be regarded as a substitute for professional advice. The Government shall not be liable for any loss or damage, howsoever caused, arising from any information contained in these reports. The Government shall not be liable for any inaccuracies, incompleteness, omissions, mistakes or errors in these reports, or for any loss or damage arising from information presented herein. The opinions, findings, conclusions and recommendations expressed in this report are those of the authors of these reports, and do not necessarily reflect the views of the Government. Nothing herein shall affect the copyright and other intellectual property rights in the information and material contained in these reports. All intellectual property rights and any other rights, if any, in relation to the contents of these reports are hereby reserved. The material herein may be reproduced for personal use but may not be reproduced or distributed for commercial purposes or any other exploitation without the prior written consent of the Government. Nothing contained in these reports shall constitute any of the authors of these reports an employer, employee, servant, agent or partner of the Government.

Published by the Hong Kong Academy of Medicine Press for the Government of the Hong Kong Special Administrative Region. The opinions expressed in the *Hong Kong Medical Journal* and its supplements are those of the authors and do not reflect the official policies of the Hong Kong Academy of Medicine, the Hong Kong Medical Association, the institutions to which the authors are affiliated, or those of the publisher.