D. CLASSIFICATION SYSTEM FOR HONG KONG’S DHA

Hong Kong’s DHA has adopted the International Classification of Health Accounts (ICHA) as set out in *A System of Health Accounts 2011*.

The ICHA has been designed to be compatible with a number of existing classification schemes and practices in international economic statistics, e.g. national income accounts. In HKDHA, expenditures are classified according to the following four dimensions of analysis:

a. **Health care financing schemes**
b. **Revenues of health care financing schemes**
c. **Health care providers**
d. **Health care functions**

### a. Health Care Financing Schemes (HFS)

Health care financing schemes are structural components of health care financing systems: they are the types of financing arrangements through which people obtain health services. Health care financing schemes include direct payments by households for services and goods and third-party financing arrangements. Third party financing schemes are distinct bodies of rules that govern the mode of participation in the scheme, the basis for entitlement to health services and the rules on raising and then pooling the revenues of the given scheme.

The classification of health care financing schemes is listed below:

**HFS.1** **Government schemes and compulsory contributory health care financing schemes**

**HFS.1.1** Government schemes

**HFS.1.1.1** Government schemes excluding medical benefits for civil servants and Hospital Authority staff

**HFS.1.1.2** Medical benefits for civil servants and Hospital Authority staff

**HFS.1.2** Compulsory contributory health insurance schemes

**HFS.1.3** Compulsory medical savings accounts

**HFS.2** **Voluntary health care payment schemes**

**HFS.2.1** Voluntary health insurance schemes

**HFS.2.1.1** Employer-based insurance schemes

**HFS.2.1.2** Privately purchased insurance schemes

**HFS.2.2** Non-profit institutions serving households financing schemes

**HFS.2.3** Enterprise financing schemes

**HFS.2.3.1** Enterprises (except health care providers) financing schemes

**HFS.2.3.2** Health care providers financing schemes

**HFS.3** **Household out-of-pocket payment**

**HFS.3.1** Out-of-pocket excluding cost-sharing

**HFS.3.2** Cost sharing with third-party payers

**HFS.3.2.1** Cost sharing with government schemes and compulsory contributory health insurance schemes

**HFS.3.2.2** Cost sharing with voluntary insurance schemes

**HFS.4** **Rest of the world financing schemes**
b. Revenues of Health Care Financing Schemes (RFS)

- Revenue is an increase in the funds of a health care financing scheme, through specific contribution mechanisms. The categories of the classification are the particular types of transaction through which the financing schemes obtain their revenues.

- Types of revenues of health care financing schemes are used to identify, classify and measure the mix of revenue sources for each financing scheme (for example, social security contributions used to fund the purchases by social security schemes and grants to sustain the non-profit organisation schemes).

- As financing scheme measures “who manages the health funds” whereas revenue of financing scheme measures “who pays the health funds”, the latter is a better measure on the shares of public and private expenditures in the health sector.

- The classification of revenue of health care financing schemes is listed below:

**RFS.1**

- **Transfers from government domestic revenue**
  - RFS.1.1 Internal transfers and grants
  - RFS.1.2 Transfers by government on behalf of specific groups
  - RFS.1.3 Subsidies
  - RFS.1.4 Other transfers from government domestic revenue

**RFS.2**

- **Transfers distributed by government from non-domestic origin**

**RFS.3**

- **Social insurance contributions**
  - RFS.3.1 Social insurance contributions from employees
  - RFS.3.2 Social insurance contributions from employers
  - RFS.3.3 Social insurance contributions from self-employed
  - RFS.3.4 Other social insurance contributions

**RFS.4**

- **Compulsory prepayment (other than RFS.3)**
  - RFS.4.1 Compulsory prepayment from individuals/households
  - RFS.4.2 Compulsory prepayment from employers
  - RFS.4.3 Other compulsory prepaid revenues

**RFS.5**

- **Voluntary prepayment**
  - RFS.5.1 Voluntary prepayment from individuals/households
  - RFS.5.2 Voluntary prepayment from employers
  - RFS.5.3 Other voluntary prepaid revenues

**RFS.6**

- **Other domestic revenues not elsewhere classified**
  - RFS.6.1 Other revenues from households not elsewhere classified
  - RFS.6.2 Other revenues from corporations not elsewhere classified
  - RFS.6.3 Other revenues from non-profit institutions serving households not elsewhere classified

**RFS.7**

- **Direct transfers from rest of the world**
c. Health Care Providers (HCP)

- Health care providers are defined as institutional entities that produce and provide health care goods and services, which benefit individuals, groups of individuals or whole populations.

- Where relevant and practical, health care providers are classified into three broad categories: (i) public sector (e.g. government and statutory bodies), (ii) private sector, and (iii) non-governmental organisations. This categorisation is applied over the basic classification system proposed for providers in SHA 2011, by adding an extra digit.

- Some provider categories, such as private psychiatric hospitals may not be relevant to Hong Kong currently, but are retained to anticipate any possible future developments.

- The classification of health care providers is listed below:

<table>
<thead>
<tr>
<th>HCP.1</th>
<th>Hospitals</th>
</tr>
</thead>
<tbody>
<tr>
<td>HCP.1.1</td>
<td>General hospitals</td>
</tr>
<tr>
<td>HCP.1.1.1</td>
<td>General hospitals: public</td>
</tr>
<tr>
<td>HCP.1.1.2</td>
<td>General hospitals: private</td>
</tr>
<tr>
<td>HCP.1.1.3</td>
<td>General hospitals: NGO</td>
</tr>
<tr>
<td>HCP.1.2</td>
<td>Mental health hospitals</td>
</tr>
<tr>
<td>HCP.1.2.1</td>
<td>Mental health hospitals: public</td>
</tr>
<tr>
<td>HCP.1.2.2</td>
<td>Mental health hospitals: private</td>
</tr>
<tr>
<td>HCP.1.2.3</td>
<td>Mental health hospitals: NGO</td>
</tr>
<tr>
<td>HCP.1.3</td>
<td>Specialised hospitals (other than mental health hospitals)</td>
</tr>
<tr>
<td>HCP.1.3.1</td>
<td>Specialised hospitals (other than mental health hospitals): public</td>
</tr>
<tr>
<td>HCP.1.3.2</td>
<td>Specialised hospitals (other than mental health hospitals): private</td>
</tr>
<tr>
<td>HCP.1.3.3</td>
<td>Specialised hospitals (other than mental health hospitals): NGO</td>
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<table>
<thead>
<tr>
<th>HCP.2</th>
<th>Residential long-term care facilities</th>
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</thead>
<tbody>
<tr>
<td>HCP.2.1</td>
<td>Long-term nursing care facilities</td>
</tr>
<tr>
<td>HCP.2.1.1</td>
<td>Long-term nursing care facilities: public</td>
</tr>
<tr>
<td>HCP.2.1.2</td>
<td>Long-term nursing care facilities: private</td>
</tr>
<tr>
<td>HCP.2.1.3</td>
<td>Long-term nursing care facilities: NGO</td>
</tr>
<tr>
<td>HCP.2.2</td>
<td>Mental health and substance abuse facilities</td>
</tr>
<tr>
<td>HCP.2.2.1</td>
<td>Mental health and substance abuse facilities: public</td>
</tr>
<tr>
<td>HCP.2.2.2</td>
<td>Mental health and substance abuse facilities: private</td>
</tr>
<tr>
<td>HCP.2.2.3</td>
<td>Mental health and substance abuse facilities: NGO</td>
</tr>
<tr>
<td>HCP.2.9</td>
<td>Other residential long-term care facilities</td>
</tr>
<tr>
<td>HCP.2.9.1</td>
<td>Other residential long-term care facilities: public</td>
</tr>
<tr>
<td>HCP.2.9.2</td>
<td>Other residential long-term care facilities: private</td>
</tr>
<tr>
<td>HCP.2.9.3</td>
<td>Other residential long-term care facilities: NGO</td>
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</tbody>
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<thead>
<tr>
<th>HCP.3</th>
<th>Providers of ambulatory health care</th>
</tr>
</thead>
<tbody>
<tr>
<td>HCP.3.1</td>
<td>Medical practices</td>
</tr>
<tr>
<td>HCP.3.1.1</td>
<td>Offices of western medical practitioners</td>
</tr>
<tr>
<td>HCP.3.1.1.1</td>
<td>Offices of western medical practitioners: public</td>
</tr>
<tr>
<td>HCP.3.1.1.2</td>
<td>Offices of western medical practitioners: private</td>
</tr>
<tr>
<td>HCP.3.1.1.3</td>
<td>Offices of western medical practitioners: NGO</td>
</tr>
<tr>
<td>HCP.3.1.2</td>
<td>Offices of Chinese medical practitioners</td>
</tr>
<tr>
<td>HCP.3.1.2.1</td>
<td>Offices of Chinese medical practitioners: public</td>
</tr>
<tr>
<td>HCP.3.1.2.2</td>
<td>Offices of Chinese medical practitioners: private</td>
</tr>
<tr>
<td>HCP.3.1.2.3</td>
<td>Offices of Chinese medical practitioners: NGO</td>
</tr>
</tbody>
</table>
HCP.3.2 Dental practices
  HCP.3.2.1 Dental practices: public
  HCP.3.2.2 Dental practices: private
  HCP.3.2.3 Dental practices: NGO
HCP.3.3 Other health care practitioners
  HCP.3.3.1 Other health care practitioners: public
  HCP.3.3.2 Other health care practitioners: private
  HCP.3.3.3 Other health care practitioners: NGO
HCP.3.4 Ambulatory health care centres
  HCP.3.4.1 Family planning centres
    HCP.3.4.1.1 Family planning centres: public
    HCP.3.4.1.2 Family planning centres: private
    HCP.3.4.1.3 Family planning centres: NGO
  HCP.3.4.2 Ambulatory mental health and substance abuse centres
    HCP.3.4.2.1 Ambulatory mental health and substance abuse centres: public
    HCP.3.4.2.2 Ambulatory mental health and substance abuse centres: private
    HCP.3.4.2.3 Ambulatory mental health and substance abuse centres: NGO
  HCP.3.4.3 Free-standing ambulatory surgery centres
    HCP.3.4.3.1 Free-standing ambulatory surgery centres: public
    HCP.3.4.3.2 Free-standing ambulatory surgery centres: private
    HCP.3.4.3.3 Free-standing ambulatory surgery centres: NGO
  HCP.3.4.4 Dialysis care centres
    HCP.3.4.4.1 Dialysis care centres: public
    HCP.3.4.4.2 Dialysis care centres: private
    HCP.3.4.4.3 Dialysis care centres: NGO
  HCP.3.4.9 All other ambulatory centres
    HCP.3.4.9.1 All other ambulatory centres: public
    HCP.3.4.9.2 All other ambulatory centres: private
    HCP.3.4.9.3 All other ambulatory centres: NGO
HCP.3.5 Providers of home health care services
  HCP.3.5.1 Providers of home health care services: public
  HCP.3.5.2 Providers of home health care services: private
  HCP.3.5.3 Providers of home health care services: NGO

HCP.4 Providers of ancillary services
  HCP.4.1 Providers of patient transportation and emergency rescue
    HCP.4.1.1 Providers of patient transportation and emergency rescue: public
    HCP.4.1.2 Providers of patient transportation and emergency rescue: private
    HCP.4.1.3 Providers of patient transportation and emergency rescue: NGO
  HCP.4.2 Medical and diagnostic laboratories
    HCP.4.2.1 Medical and diagnostic laboratories: public
    HCP.4.2.2 Medical and diagnostic laboratories: private
    HCP.4.2.3 Medical and diagnostic laboratories: NGO
  HCP.4.9 Other providers of ancillary services
    HCP.4.9.1 Other providers of ancillary services: public
    HCP.4.9.2 Other providers of ancillary services: private
    HCP.4.9.3 Other providers of ancillary services: NGO
HCP.5  Retailers and other providers of medical goods
   HCP.5.1  Pharmacies
   HCP.5.2  Retail sellers and other suppliers of durable medical goods and medical appliances
   HCP.5.9  All other miscellaneous sale and other suppliers of pharmaceuticals and medical goods

HCP.6  Providers of preventive care
   HCP.6.1  Providers of preventive care: public
   HCP.6.2  Providers of preventive care: private
   HCP.6.3  Providers of preventive care: NGO

HCP.7  Providers of health care system administration and financing
   HCP.7.1  Government health administration agencies
      HCP.7.1.1  Government health administration agencies (health and healthcare agencies)
      HCP.7.1.2  Government health administration of health (central administrative overheads)
   HCP.7.2  Social health insurance agencies
   HCP.7.3  Private health insurance administration agencies
   HCP.7.9  Other administration agencies

HCP.8  Rest of the economy
   HCP.8.1  Households as providers of home health care
   HCP.8.2  All other industries as secondary providers of health care
   HCP.8.9  Other industries not elsewhere classified

HCP.9  Rest of the world

• Health care services can often be provided in a wide range of settings. For example, outpatient treatment of an acute episode of a common infectious disease (such as urinary tract infection) may occur in clinics of speciality hospitals, offices of western medical practitioners or family planning centres. In such cases, the type of service does not coincide with one specific type of provider. Using both the health care functions (HCF) and health care providers (HCP) classification schemes to develop DHA tables adds substantial richness to health expenditure information.
d. Health Care Functions (HCF)

- Health care functions are defined as goods and services consumed by final users (i.e. households) with a specific health purpose.

- The first-level categories of the functional classification aim to distribute health consumption according to the type of need of the consumer (e.g. cure, care and prevention). The categories relating to cure, rehabilitation and long-term care are broken down at the second level of classification by a mode-of-provision approach, i.e. inpatient, day care, outpatient and home-based care.

- The classification of health care functions is listed below:-

<table>
<thead>
<tr>
<th>HCF.1</th>
<th>Curative care</th>
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<tbody>
<tr>
<td>HCF.1.1</td>
<td>Inpatient curative care</td>
</tr>
<tr>
<td>HCF.1.1.1</td>
<td>Inpatient curative care (excluding psychiatric care)</td>
</tr>
<tr>
<td>HCF.1.1.2</td>
<td>Inpatient psychiatric curative care</td>
</tr>
<tr>
<td>HCF.1.2</td>
<td>Day curative care</td>
</tr>
<tr>
<td>HCF.1.3</td>
<td>Outpatient curative care</td>
</tr>
<tr>
<td>HCF.1.3.1</td>
<td>General outpatient curative care</td>
</tr>
<tr>
<td>HCF.1.3.2</td>
<td>Dental outpatient curative care</td>
</tr>
<tr>
<td>HCF.1.3.3</td>
<td>Specialised outpatient curative care</td>
</tr>
<tr>
<td>HCF.1.3.3.1</td>
<td>Specialised outpatient curative care (excluding accident and emergency)</td>
</tr>
<tr>
<td>HCF.1.3.3.2</td>
<td>Accident and emergency</td>
</tr>
<tr>
<td>HCF.1.4</td>
<td>Home-based curative care</td>
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</tbody>
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<table>
<thead>
<tr>
<th>HCF.2</th>
<th>Rehabilitative care</th>
</tr>
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<tbody>
<tr>
<td>HCF.2.1</td>
<td>Inpatient rehabilitative care</td>
</tr>
<tr>
<td>HCF.2.2</td>
<td>Day rehabilitative care</td>
</tr>
<tr>
<td>HCF.2.3</td>
<td>Outpatient rehabilitative care</td>
</tr>
<tr>
<td>HCF.2.4</td>
<td>Home-based rehabilitative care</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>HCF.3</th>
<th>Long-term care (health)</th>
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<tbody>
<tr>
<td>HCF.3.1</td>
<td>Inpatient long-term care (health)</td>
</tr>
<tr>
<td>HCF.3.2</td>
<td>Day long-term care (health)</td>
</tr>
<tr>
<td>HCF.3.3</td>
<td>Outpatient long-term care (health)</td>
</tr>
<tr>
<td>HCF.3.4</td>
<td>Home-based long-term care (health)</td>
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</tbody>
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<thead>
<tr>
<th>HCF.4</th>
<th>Ancillary services</th>
</tr>
</thead>
<tbody>
<tr>
<td>HCF.4.1</td>
<td>Laboratory services</td>
</tr>
<tr>
<td>HCF.4.2</td>
<td>Imaging services</td>
</tr>
<tr>
<td>HCF.4.3</td>
<td>Patient transportation</td>
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<thead>
<tr>
<th>HCF.5</th>
<th>Medical goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>HCF.5.1</td>
<td>Pharmaceuticals and other medical non-durable goods</td>
</tr>
<tr>
<td>HCF.5.1.1</td>
<td>Prescribed medicines</td>
</tr>
<tr>
<td>HCF.5.1.2</td>
<td>Over-the-counter medicines</td>
</tr>
<tr>
<td>HCF.5.1.2.1</td>
<td>Over-the-counter western medicines</td>
</tr>
<tr>
<td>HCF.5.1.2.2</td>
<td>Chinese medicines or herbal products for medicinal purposes</td>
</tr>
<tr>
<td>HCF.5.1.3</td>
<td>Other medical non-durable goods</td>
</tr>
</tbody>
</table>
HCF.5.2 Therapeutic appliances and other medical goods
  HCF.5.2.1 Glasses and other vision products
  HCF.5.2.2 Hearing aids
  HCF.5.2.3 Other orthopaedic appliances and prosthetics (excluding glasses and hearing aids)
  HCF.5.2.9 All other medical durables, including medical technical devices

HCF.6 Preventive care
  HCF.6.1 Information, education and counselling programmes
  HCF.6.2 Immunisation programmes
  HCF.6.3 Early disease detection programmes
  HCF.6.4 Healthy condition monitoring programmes
  HCF.6.5 Epidemiological surveillance and risk and disease control programmes
  HCF.6.6 Preparing for disaster and emergency response programmes

HCF.7 Governance, and health system and financing administration
  HCF.7.1 Governance and health system administration
  HCF.7.2 Administration of health financing

HCF.9 Other health care services not elsewhere classified

Memorandum items
Health care related functions
HCF.R.1 Long-term care (social)
  HCF.R.1.1 In-kind long-term social care
  HCF.R.1.2 Long-term social care cash-benefits

HCF.R.2 Health promotion with multi-sectoral approach
  HCF.R.2.1 Food and drinking water control
  HCF.R.2.2 Environmental interventions (excluding those related to food and drinking)
  HCF.R.2.3 Other multi-sectoral health promotion