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TRACKING RESOURCE FLOWS IN THE HEALTH SYSTEM IN UGANDA FOR THE FINANCIAL YEAR 2008/09 AND FINANCIAL YEAR 2009/10

UGANDA

General Health Accounts, Reproductive Health sub-accounts, and Child Health sub-accounts

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Acronyms

AHC	Ambulatory Health Care
AIDS	Acquired Immune Deficiency
ASMC	Ancillary Services to Medical Care
ATP	Alternative or Traditional
CSOs	Civil Society Organizations
CWIQS	Core Welfare Indicator
DFID	Department for International
ENSK	Expenditure Not Specified Kind
MOH	Ministry of Health
GDP	Gross Domestic Product
GGE	General Government Expenditure
GGHE	General Government Health
GHS	General Household Survey
HIV	Human Immunodeficiency Virus
HMBs	Health Management Boards
HMN	Health Metrics Network
HMOs	Health Maintenance
ICHA	International Classification for Health Accounts
IMNCH	Integrated, Maternal, Newborn and Child Health
LG	Local Government
LGA	Local Government Act
LGHE	Local Government Health Expenditure
MDAs	Ministries, Departments and Agencies
MDGs	Millennium Development Goals
UAC	Uganda Aids Commission
NASA	National Aids Spending
UBOS	Uganda Bureau of Statistics
UDHS	Uganda Demographic and Health
NGO	Non-Governmental Organisation
FB	Facility Based
NFB	Non Facility Based
NHA	National Health Accounts
NHIS	National Health Insurance Scheme
OECD	Organization of Economic Corporation
OOP	Out-of-Pocket Expenditure
PATHS 2	Partnership For Transforming Health Systems 2
PHC	Primary Health Care
RH	Reproductive Health
SHA	System of Health Accounts
MOH	Ministry of Health
TB	Tuberculosis
THE	Total Health Expenditure
UNAIDS	United Nation Aids
UNFPA	United Nation Fund for Population Activities
USAID	United States Agency for International
WHO	World Health Organisation
CHE	Current health expenditure
GoU	Government of Uganda
MoLG	Ministry of Local Government
PHP	Private Health Providers
PNFP	Private Not for Profit
IGA	Income Generating Activities
UCMB	Uganda Catholic Medical Bureau
UPMB	Uganda Protestant Medical Bureau
UMMB	Uganda Muslim Medical Bureau
GHI	Global Health Initiatives
UGX	Uganda shillings
OOP	Out of pocket contributions
US$:	United states dollars
PER	Public Expenditure review
AHSPR	Annual Health Sector Performance Report

Foreword

Most health sector policy issues facing most African Countries relate to health care financing. Key questions that require answers include: how much resources are flowing into the health sector? Is it adequate to meet the national strategic goals? How can additional resources be mobilized? How can we prioritise investments given available resources? And what is the appropriate mix of financing mechanism to finance universal access to a minimum health care package? Additional questions include: who is managing most of the health care finances? What are the services being provided using available resources? And who are the beneficiaries? National Health Accounts (NHA) is a useful tool for understanding and informing responses to most of these health sector policy issues.

Resource tracking through institutionalization of NHA is a global agenda in monitoring Health care financing. Prior to NHA studies, there were a number of attempts by partners and key stakeholders to estimate health expenditure through studies, surveys and public expenditure reviews. However these were generated without a standard approach. The NHA report produced using systems of health accounts is the systematic, comprehensive, and consistent method of monitoring and tracking of resource flows and amounts into a country's health system. It is a tool specifically designed to inform the health policy processes, including policy design, implementation and policy dialogue.

The Ministry of Health (MOH) recognizes the importance of availability of quality data on Health care financing in order to inform development of good financing policies. Uganda's commitment to Institutionalize NHA dates back to 1997/1998 on the notion that regular preparation of NHA helps policy formulation and evidence based decision making in the health sector. The NHA has impacted policy in many respects. For instance, it has served as basis for advocating for increased for government spending in health, and informed resource allocation decisions in government. It has also informed civil society advocacy efforts, fostered the need for greater coordination, enabled the monitoring of progress towards spending goals, and highlighted weaknesses in the health systems.

Government has worked in consultation with other development partners to put appropriate health systems in place and to prepare NHA on a regular basis. This report has been prepared in fulfilment of the Government's commitment to regularly compile NHA. The MOH has used the NHA framework to produce estimates for National Health Accounts (NHA), Reproductive Health Sub Account (RH) and Child Health Sub Account (CH) for the financial year 2009/09 and 2009/10. The NHA findings will be relevant in development of the health financing strategy for Uganda.

I would like to put on record our sincere appreciation and gratitude to WHO, The World Bank, UNICEF, UNFPA, ECSA and USAID for the continued support extended to the Ministry

of Health in preparation of this NHA report and in our efforts to institutionalize NHA in Uganda.

It is my sincere hope that the health sector stakeholders would use the NHA findings to refocus their resources to cost effective interventions in line with our health sector strategic investment plan so that we accelerate our pace to achieving the MDGs. All stakeholders should join hands in ensuring that the objectives of compiling the NHA for FY 2008/09, 2009/10 are fully realized.

The findings should also encourage further research into Uganda's health care financing, leading to a better understanding of the challenges facing the health sector while identifying areas in need of government reform.

Hon. Dr. Christine J.D. Ondoa
Minister of Health

Acknowledgements

The production of Uganda's fourth Round of National Health Accounts (NHA) report for Financial Year 2008/09 and 2009/10, together with the sub accounts for Reproductive Health (RH), and Child Health (CH), is a result of efforts from many partners and institutions. The estimates are based on data collected by Ministry of Health (MOH), Department of Planning in collaboration with other national level institutions and Non-Governmental Organizations. Data was collected from sampled; public institutions, private firms, donors, Non-Government Organizations, Health insurance firms and other agencies. Data on household expenditure was extracted from the Uganda National Household Survey of 2009/10 conducted by the Uganda Bureau of Statistics.

The Government of Uganda applauds the collaboration of partners and the NHA country team. In addition, the Ministry of Health appreciates the support and technical input of its development partners and NGOs. Specifically the Ministry of Health appreciates the financial and technical support provided by UNICEF, USAID's Health Systems 20/20 project, WHO, World Bank and ECSA. The constant support provided by UBOS, Mr. Munguti Nzoya from MOPH-Nairobi, Dr. Juliet Nabyonga of WHO, Dr. Primo Madra of UNFPA, Mr. Jun Fan of UNICEF, Mr. Parani N. and team of USAID-Uganda, Mr. Edward Kataika and team from ECSA, Dr. Frederick Mugisha of MOFPED-Kampala and the core NHA technical team of Ministry of Health is greatly appreciated.

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The Ministry of Health recognizes all respondents from Government institutions, NGOs, Insurance firms, Donors, private firms, Not for Profit Providers and community health insurance schemes for their cooperation without which the questionnaires would not have been adequately completed.

Finally, undertaking NHA estimation is a process that must constantly be improved by all stakeholders. Users of the NHA report for the two years are therefore invited to freely make comments on the processes, formats of data collection and results as this could reveal areas of improvement in the fifth round of NHA in Uganda.

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Executive summary

Sustainable and equitable health financing systems play a critical role in improving health outcomes. However such policies must be built on foundation of sound evidence and analyses. The National Health Accounts (NHA) is a tool that helps countries to clearly visualize the flow and use of funds through the health sector, thus contributing to evidence based health policy decision making.

The overall objective of the fourth round of NHA in Uganda was to track the amounts and flows of financial resources into the health system in Uganda for financial years 2008/09 and 2009/10 and, respond to key health financing policy questions within the health sector.
The study examines Uganda's Total Health Expenditure for FY2008/09 and FY2009/10, focusing on funding of health sector, management of the financial resources, and their dissemination to General Health, Reproductive Health and Child Health expenditures. It therefore provides a synthesis of findings intended to help policy makers formulate and design a comprehensive health financing strategy.

Uganda's THE increased from 2,809 billion UGX ($1.5 billion) in FY2008/9 to 3,235 billion UGX ($1.6 billion) in FY2009/10. This increase is reflected both in per capita terms as well as percentage of GDP. Private funds from households, PNFPs, local NGOs and private firms made up half of THE(50%, 2008/9 and 49%, 2009/10), while public funds made up only 16%, 2008/9 and 15% 2009/10.Households however accounted for the largest proportion of funds spent on health. Other funds came from donors, international NGOs and Global Health Initiatives making up 34%, 2008/9 and 36%, 2009/10. Funding from donors and Global Health Initiatives showed a significant increase in 2009/10 while that from international NGOs declined.

Out-of-Pocket (OOP) payments remain the largest form of payment within Uganda's health sector despite the large flow of donor funds into the country, government's funding of services within public health facilities and subsidizing of health services at PNFPs. Household managed around 40% of Total Health Expenditure in the two years of study. High OOP payments have fostered inequities in access and utilization health care services as well as general health. Households with limited financial resources find it harder to make health care seeking decisions.

The public sector which includes central government and district level managed only 25% of total funds spent on health in 2008/9 and 22% in 2009/10. This limits the ability of government in determining priority areas in which funds should be allocated in order to improve the country's health indicators. Most health service delivery within Uganda takes place at the district level, therefore control of health funds and priority setting is important

at this level as health needs vary per district. However, district health services managed on average 7% of funds for Total Health Expenditure in the two years.

Utilization of health services at lower level units (HCs II,II and IV)increased by 4% for Reproductive Health, showed a very slight increase(1%) for General Health and a large decline of 1% for Child Health. Health service utilization at hospital level declined for both General Health and Child Health and only showed a 1% increase for Reproductive Health. Utilization of Reproductive Health services by providers other than hospital or lower level units declined by 5% for Reproductive Health but however increased for Child Health and General Health services.

Expenditures on Curative functions remain extremely high especially for Reproductive Health, Child Health and General Health services in order of significance. This deviates from the strategies and targets set within the Health Sector Strategic Investment Plan (HSSIP, 2010). Investing in prevention programmes and services is considered a more cost-effective way of health spending as it reduces burden of disease, improves quality of life and productivity of the general population. Refocusing and evaluating of progress on set strategies and targets is therefore crucial for Uganda to achieve the MDGs by 2015.

Key policy issues identified were Public Health Expenditure (PHE) as percentage of Total health expenditure (THE) was still far below the recommended 15% in the Abuja declaration and was lowest among other countries in the region.

Government needs to explore alternative financing mechanism to increase resources for health sector, reduce dependency on donors, improve resource allocation criteria to address inequities, build a better link with the private sector and better coordination of partners to attain policy goals and improvement of accounting systems.

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General National Health Accounts

1. BACKGROUND

1.1Introduction

National Health Accounts (NHA)

NHA is an internationally accepted methodology used to determine a nation's total health expenditure patterns, including public, private, and donor spending. NHA methodology tracks the flow of health funds from a specific source (where the money comes from), to its specific intermediary (who manages the money, who makes allocation decisions), to its specific end use (services provided).

Health Expenditure

Health expenditures are defined on the basis of their primary purpose, regardless of the primary function or activity of the entity providing or paying for the associated health services. Health expenditures are defined as all expenditures or outlays for prevention, promotion, rehabilitation, and care; population activities; nutrition and emergency programs for the specific and predominant objective of improving health. Health includes both the health of individuals as well as of groups of individuals or populations. The classification of health expenditures is based on: those entities who finance (sources), those who pay the entities providing the care (financing agents/intermediaries), and those entities providing the care (providers).

National Health Expenditure (NHE)and Total Health Expenditure (THE):

The National Health Expenditure (NHE) and THE are very distinct in NHA literature (Producers' Guide) and they are important for international comparison.

THE covers all spending on core activities (personal and collective health care activities) (HC.1.1 – HC.1.7) plus HCR1.2 Capital Formation, on the other hand NHE covers all spending made in both core and non-core health (health related) activities.

Reported expenditures

Expenditures reported in this report refer to a financial year(s), which start 1st July and ends 30th June. Currency used in this report is Uganda shilling (UGX), other currencies were converted using the annual average exchange rate provided by the MOFPED[1].See glossary; Annex 1 for definition of entities.

[1]In 2008/09, the annual average exchange rate was US$1 = UgShs 1930 and in 2009/10 was US$1= UgShs 2029; this rate was applied to convert the Uganda Shillings amount into US$, and vice versa. While for the Euro, respective exchange rates were 1Euro = UgShs 2,607.1 in 2008/09 and 1Euro = UgShs 2,742 in 2009/10

1.2Health Status in Uganda

1.2.1 Health outcomes:

The health outcomes for the country over a period of 10 years are shown in Table 1. The current annual population growth rate stands at 3.2 and is among the highest in the world. The population is largely rural based although rapid increases in urbanization have been registered in the recent past. A slight improvement in life expectancy was registered between 2001 and 2002 but the current estimate of 50.4 years is still low.

Table 1: Health outcomes and disease profile

Indicator	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Population (million)	23.3	24.1	25.1	25.9	26.7	27.6	28.6	29.6	30.1	31.8
Urban (million)	2.8	2.9	3.1	3.2	3.4	3.5	3.8	4.3	4.5	4.7
Rural (million)	20.5	21.1	22.0	22.6	23.3	24.0	24.9	25.2	26.1	27.1
Life expectancy at birth (total)	48	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4	50.4
Life expectancy at birth (male) years	46	48.8	48.8	48.8	48.8	48.8	48.8	48.8	48.8	48.8
Life expectancy at birth (female) years	51	52.8	52.8	52.8	52.8	52.8	52.8	52.8	52.8	52.8
Infant mortality rate per 1000 live births	97	87	87	87	87	76	76	76	76	54
Under five mortality rate per 1000 death	157	156	156	156	156	137	137	137	137	90

The leading causes of morbidity and mortality are shown in Table 2. Communicable diseases account for the biggest burden of disease although there is an increasing trend in incidence of Non communicable diseases as well.

Table 2: Leading causes of mortality and morbidity

Top 5 causes of mortality (%) (Hospital Based Mortality)	Malaria (14%) HIV/Aids (10%) Pneumonia (8%) Anaemia (8%) Tuberculosis (6%)
Top 5 diagnoses for hospital admissions (%)	Malaria (31%) Anaemia (7%) Pneumonia (6%) Respiratory infections 4% Injuries (4%)
Top 5 diagnoses for outpatient services (%)	Malaria, No pneumonia-cough or Cold, Intestinal worms Skin Disease Diarrhoea- Acute

1.2.2 Purpose of NHA and its sub-accounts

NHA and its sub-accounts are internationally accepted tools for collecting, cataloguing and estimating financial flows through the health system regardless of the origin or destination of funds. The NHA and its sub-accounts provide evidence that can guide development of health financing strategy, resource allocation decisions, and health policy dialogue at several levels in the system, guide budgetary allocations to and within the health sector while providing a platform for comparisons with other country's health expenditure profiles.

The overall objective of this NHA study was to track the amounts and flows of financial resources into the health system in Uganda for financial year 2008/09 and 2009/10 and, respond to key health financing policy questions in the health sector.

1.2.3 Health Financing Policy Issues

Resource Envelope

- How much funding is available in the health sector?
- Who is paying?
- What are the modes of payment?
- How does Uganda's spending per capita compare with its East African Community peers?

Management of resources

- Who has programmatic control and make decisions relating to allocation of the resources?
- How much of health services expenditure is pooled?

What services are purchased using the funds and what level of the health system?

- How much are we spending on curative vs preventive services?
- What is the balance in spending between providers at different levels? Does spending promote utilization of lower facilities for primary level care?
- What was the balance between administration and direct service delivery?

Equity concerns

- What is the burden on households?
- What is the Out-of-Pocket expenditure by geographical area?

Staff accommodation: Kabale hospital Nurses hostel almost complete.

1.3NHA Entities in Uganda

1.3.1 Sources

Building on previous NHA work undertaken in Uganda, the following sources have been identified as the key players in funding the health sector:

1. Government of Uganda (GOU)/Public - Central and Local governments
2. Rest of the World (Donors, International NGOs, GHI)
3. Non-Governmental Organizations (NGOs)
4. Households
5. Employers

Government are categorized as public funds, Donor funds categorised as rest of the world whereas the remaining sources of funds, including NGOs, Households and Private employers are referred to as private sources.

The Government of Uganda: The principal ways in which GOU funds the health sector is through the health sector budget and local governments. In some instances however, government owned enterprises do provide funding for health care. Local governments in Uganda are legal entities and generate revenue from taxes. Part of this is used to fund health services. The GOU budget derives from two significant sources – tax revenues and loans.

Government is an employer and provides some of its employees with health goods and services. Government employees can be broadly separated into those in the Civil Service, and those employed by autonomous government institutions often referred to as parastatals. For civil servants, the services may be provided in-kind at public facilities (free or heavily subsidized) or in form of medical allowances for very senior officials. Employees of parastatals often receive in-kind services at in-house facilities or are insured by their employer or given a medical allowance. In the recent past, some line Ministries have paid insurance premiums for their employees.

In this report, government and public as a source are used interchangeable

Rest of the World (ROW): Donors or development partners contribute to the health sector through general budget support some of which is specifically earmarked for health, project support or global development initiatives. Donorsconsist of multi-lateral donors such as the World Bank, the United Nations agencies and African Development Bank, bi-lateral donors such as Belgium, Department for International Development (DFID), Ireland Aid, JICA, SIDA, USAID and Global Health Initiatives such as PEPFAR, GF and GAVI.
With budget support, disentangling donor contribution to the health sector is difficult due to basket funding. That is, funds are provided to the pool without being earmarked.

However the proportion of the total contributed by tax revenue and donor funding can still be worked out by considering the overall donor proportion of the macro GOU budget. This same proportion was applied to allocation within the health sector to get an insight into how much of the sector budget is donor funded. For the years under study, grants through budget support contributed 40%,2008/09 and 41%, 2009/10.[MOFPED Approved Budgets, FY2008/9 and FY2009/10)]

Non-Governmental Organizations (NGOs) or Private-not-for Profit (PNFP) institutions: PNFPs include local and international organizations and can be divided into facility based (FB PNFPs) and non-facility based (NFB PNFPs). PNFPs/NGOs often contribute own resources towards health service costs, which they may have raised by fundraising locally or abroad, or from Income Generating Activities (IGAs), and therefore act as sources of health financing.

Majority of the FB-PNFP are religious-based health care providers existing under four umbrella organizations: the Uganda Catholic Medical Bureau (UCMB), the Uganda Protestant Medical Bureau (UPMB), The Uganda Orthodox Medical Bureau and the Uganda Muslim Medical Bureau (UMMB). The Bureaus together represent 78% of the PNFP health units while the rest fall under other humanitarian organizations and Community-based Health Care Organizations.

Households: The recently published Uganda National Household Survey shows that an average Ugandan household spends a significant proportion of their annual expenditure on "health and medical care". It is clear that the vast majority of this expenditure takes place in the private for profit sector, including private clinics, drug shops and traditional healers. Households also make financial contributions towards the costs of GoU and PNFP health services.

Employers: Employers are often a neglected source of health care financing, as the various health benefits they provide to their workers may not be visible outside the organization. Employers may contribute towards the health care system using exactly the same financing mechanisms utilized by households, namely: User fees, some employers are prepared to pay, or subsidize the user fees incurred by their employees (or even their family members) in PNFPs or GoU private wings and payment is frequently in the form of a reimbursement. Employers also pay for health services by contributing to premiums held by Private Insurance Companies and, some of them do run on-site health facilities.

1.3.2 Financing Intermediaries

Financing Intermediaries (FIs) are entities, which receive funds from sources and make decisions about which health goods and services are to be procured and which institutions or agencies are to provide them. FIs are therefore responsible for mobilizing and allocating health resources. FIs are a very important link in the Health Financing Structure. FIs are public or private, and include:

Public Intermediaries:

- Ministry of Health
- Other line Ministries e.g.– Ministry of defence, Ministry of internal Affairs – Police; Prisons; Ministry of education and Sports; all government bodies as employer;
- Local Government Health Services
- National Referral Hospitals
- Regional Referral Hospitals
- Other health institutions e.g. National Medical Stores
- Parastatal Employers

Private Intermediaries:

- Non-Governmental Organizations or Private-not-for Profit Institutions
- Private Insurance Companies
- Community-based Insurance schemes
- Private Employers
- Households (Out-of-pocket spending)

The different FIs receive funds from a different combination of the sources discussed before. The relationships are quite complex, yet important for understanding the relationship between policy and funding of the different components of health services.

1.3.3 Providers

These are the institutions that convert funds into health services. They can also be classified as public and private providers, which include:

Public Providers

- Ministry of Health
- National Specialist Hospitals
- National level institutions – e.g. Blood Transfusion, Public Laboratories and National Medical Stores
- Regional Referral Health Hospitals
- Local Governments Health Services – hospitals and Lower Level Units and other
- Ministry of Defence hospitals, clinics and other
- Ministry of Education and Sports – teaching hospital, training institutions, and institution clinics
- Uganda Prisons Providers – hospital and clinics
- Uganda Police Providers – clinics

Private Providers

- NGO hospitals and clinics
- NGO country programmes
- Pharmacies and drug shops
- Private health practitioners – hospitals and clinics
- Traditional Healers
- Private Employers providers – hospitals and clinics
- Private Health Practitioners:

- Traditional and Complementary Medicine Practitioners:
- Of late, a number of non-Ugandan Traditional Medicine Systems have been introduced into the country. These include the Chinese and Ayurvedic practiced from China and India respectively. Other systems like Reiki, Chiropractice, Homeopathy and Reflexology are among later practices introduced into the country.

Staff apartments at Mbale Hospital

2. METHODOLOGY

2.1Sampling and data collection methods

2.1.1 Introduction

Health expenditure data was collected in line with the NHA methodology. Primary and secondary data sources were used to construct the required matrices and in the subsequent analysis of expenditures. In kind contributions (mainly drugs and equipment) were monetised as much as possible using drug price lists as provided by the National Medical Stores in the case of drugs, prices on delivery documents and advice from the infrastructure division of the MOH for equipment.

The data for the NHA was compiled by the MOH team supported by development partners and technical assistance from a consultant. The Steering Committee was overseeing activities of the NHA team and monitored its progress. Only expenditure figures have been used in this study.

2.1.2 Government agencies/institutions

Details of expenditure as reported in the final audited accounts of government agencies (ministries and institutions) were collected.

Line ministries and Central level institutions: The MOH and all the 7 relevant line ministries are included in the survey. Related line ministries are selected on the basis of having health service provision institutions (Ministry of Internal affairs, Ministry of Defence) and carrying out functions central to MOH operations (Ministry of Education and Sports that oversees training of health workers), responsible for service delivery (Ministry of Local government), overseeing government business and coordinating multi-sector efforts (Office of the prime minister), responsible for health related aspects of sanitation (Ministry of Water and Environment) and responsible for mobilizing communities for health (Ministry of Gender and Social Development). All responded and provided required data.

All **central level institutions** were surveyed and these included;

- National level Hospitals (Mulago and Butabika)
- Health service commission
- Uganda AIDS commission
- Uganda blood transfusion services
- Uganda cancer institute
- Uganda Heart Institute
- Medical councils (2)
- National Medical stores
- Ministry of Health

Regional Referral Hospitals: There are 13 RRH and 11 were surveyed. Moroto and Mubende RRH have recently been created and would not have data as RRH for the years of the study. Response rate was 100%.

Local governments: Currently there are 137 Local governments -112 Districts and 25 Municipalities. Since the survey covered the period 2008/09 and 2009/10, there were 80 districts by then and 13 municipalities. So the sample frame for Local Governments was 93 Local Governments. The sample surveyed was arrived following stratified random sampling taking into consideration regional representation and, random selection was done within each strata using probability proportionate to size. Kampala Capital City Authority (KCCA) was purposefully selected because it is the capital city endowed with a large population; many providers and numerous infrastructures (see **Table 3**).

The general formula for sample size determination for stratified sampling design is given by;

$$n = \frac{\sum_{h=1}^{H} \frac{N_h^2 S_h^2}{(n_h/n)}}{N^2\left(\frac{d^2}{Z^2_{\alpha/2}}\right) + \sum_{h=1}^{H} N_h S_h^2}$$

The type of allocation method within stratified sampling that was employed was proportional to stratum Size. The Sample size formula therefore per stratum is;
$n_h = fN_h = n(N_h/N) = nW_h$, Where $W_h = N_h/N$ is the stratum weight, N is Population (sampling frame), n is sample size, P is sample proportion.

It is important to note that the Sampling Fraction $f = n/N$ is constant across strata.

Table 3: Determining the sample size for local governments

Component	**Estimate**	**Notes**
Total population	**92**	Total Number of Districts/Municipalities
sample proportion(p)=	0.95	Proportion
z=	1.96	z-value at 95% confidence
q=	0.05	q=1-p
pq=	0.0475	
B=	0.05	We require a level of precision with a standard error no more than 0.05
B squared=	0.0025	
deff=	1.1	1+(N-1)s
Number of Stratum	5	Five strata: Central, Eastern, Northern, Western and Municipalities
Unrestricted sample size	73.0	
Implied sample size	40.9	

To select a sample of 40 local governments (n=40) which were surveyed; the country was divided into four traditional regions, that is,central (16 districts), eastern (24 districts), northern (21 districts) and western (19 districts). Random selection was done within each strata using probability proportionate to size. A total of 40 districts were selected, but given more resources realized an additional 13 municipalities were selectedfrom the strata giving a total of 52, excludingKCCA which was purposefully selected (see
Table 4). All the 53 Local Governments sampled responded.

Table 4: Details of selected local governmentsfrom each region

Local Governments	N	(n) Sample	(n) Sample size
Central	15	7.741	7
Eastern	24	11.612	12
Northern	21	10.161	10
Western	19	9.193	9
Municipalities	13	13	13
KCCA	1	1	1
Total	93	39	52

General hospitals: There are 99 General hospitals (public and PNFP) which receive funding from the Central Government. The sample to be surveys was determined through stratification by ownership (public and PNFP) the simple random selection from each strata (see Table 5).

Table 5: The sample for general hospitals to be surveys is derived as follows

	Component	Estimate	Notes
1	Total population	99	Total Number of Hospitals
2	sample proportion(p)=	0.98	Proportion
3	z=	1.96	z-value at 95% confidence
4	q=	0.02	q=1-p
5	pq=	0.0196	
6	B=	0.05	We require a level of precision with a standard error no more than 0.05
7	B squared=	0.0025	
8	deff=	1.1	1+(N-1)s
10	Number of Stratum	2	Two strata: General Hospitals and PNFP
11	Unrestricted sample size	30.1	
12	Implied sample size	23.1	
14	Adj. for design effect	25.4	$n = \frac{1.96^2 pq}{B^2}$
13	Adj. for proposed number of stratum	50.8	
15	Adj. for non-response	53.3	

A total 53 general hospitals were surveyed of these 44 responded. Twenty eight (28) were PNFP owned and 16 were government owned.All the 16 government hospitals that were selected responded (38/16 =2.375). Totals were multiplied by the weight 2.375 to arrive at full sample. (Figures obtained were comparable to MOFPED budgets for those two years). All 28 PNFP Hospitals sampled responded and full sample was built using a weight of 61/28 = 2.18.

Parastatals: There were 24 registered parastatals and were all sampled. Only 14 responded and a full sample was arrived at by multiplying by the weight 24/14= 1.714.

Development Partners/Donors: There were 21 development partners and 3 Global Health Initiatives supporting the health sector and were all surveyed with a response rate of a 100%. The list of donors active in the health sector was obtained from MFPED on the donor disbursement reports for 2008/09 and 2009/10.

Bilateral	Multilaterals	Global health initiatives
• Belgium • European Union • DFID • Italy • USAID • Sweden • JAPAN • GERMANY • AUSTRIA • NETHERLANDS • IRELAND • NORWAY • CHINA • DANIDA • Norway	• Africa Development Bank • CANADA • UNFPA • UNDP • UNICEF • WHO	• GAVI • GLOBAL FUND • PEPFAR

Facility based PNFP: These are organized under four Umbrella Organizations (Uganda Catholic Medical Bureau, Uganda Protestant Medical Bureau, Uganda Muslim Medical Bureau, UgandaOrthodox Medical Bureau). Data for the 28 selected hospitals was collected from the health facilities.Expenditure for PNFP lower level units were captured under the Local Governments PHC expenditure. The tool used for Local Government authorities provided for capture of information on Lower Level PNFP facilities.

Data sources included:

- Data routinely available at hospital level.
- Data from the Public Private Partnership in Health (PPPH) unit, MOH
- GOU financial publications to get data on subsidies provided to these institutions[2]

Non-Facility based PNFP (NGOs): The non-facility based PNFPs are numerous in number and there is no comprehensive list. Two sampling methodologies for non-facility based NGOs were employed. The first was NGOs funded by Health Development Partners who signed the compact. A list of NGOs – 41 in total - benefiting from Health Development Partners funding were obtained from Health Development Partners expenditure reports and were all surveyed. Data for this category of NGOs was readily available and they were judged to be managing substantial amounts.
The second category is that of registered Non-Governmental Organizations. An inventory of NFB-PNFP operating in the health sector was obtained from the NGO Board and the NGO

[2] District Transfers for Health Services 1998/99, 1999/00 and 2000/01

forum. These were stratified according to country of origin into international or indigenous. NGOs whose country of origin was unlisted were excluded from the sample.

International NFB-PNFP: To determine the expenditure of health care we assumed that the NFB-PNFP originating outside of Uganda are larger, able to mobilise and spend more on health than the indigenous NFB-PNFP. There were 41 international NFB-PNFPs under (DFID,USAID,UNICEF) and were all sampled.

Indigenous NFB-PNFP/NGOs: It was assumed that NGOs operating in more than one district had bigger operations and sizable expenditures compared to those operating in only one district. NGOs operating in only one district were thus excluded from the study.Other local or indigenous NGOs numbered (used health directory) totalled 156 out of which 83 were randomly selected and 53 responded. The full sample for this category of strata was arrived at using the weight 156/53= 2.943.

2.1.3 Private firms:

A list of private firms in the country was obtained from the Census of Business Establishment conducted by the Uganda Bureau of Statistics. To determine the expenditure on health care by private firms, we assumed that:

- ✓ Firms employing less than 100 employees spend minimal amounts of funds on health care
- ✓ The level of expenditure is not the same for different sizes (in terms of establishment) of businesses
- ✓ The expenditure level for different types of businesses (agricultural, industrial, services, manufacturing) is not similar
- ✓ Large businesses (in terms of annual turnover) spend more than relatively smaller businesses

Business establishments employing less than 100 employees were excluded from the study. Remaining firms were 78 in total (N = 78).

Two-stage stratification was employed.

- In Stage I, the nature of business establishments was stratified by business establishment Service (utilities, insurance, transport, communication, finance, hotels and banking), Industrial (construction, manufacturing, mining,) and Agriculture.
- In stage 2; stratification was done by number of employees; above 1000, 500-1000, 200-500 and 100-200.

Table 6: The sample of private firms to be surveyed

Component	Estimate	Notes
Total population	**78**	Total Number of Private Employers
sample proportion(p)=	0.99	Proportion
z=	1.96	z-value at 95% confidence
q=	0.01	q=1-p
pq=	0.0099	
B=	0.05	We require a level of precision with a standard error no more than 0.05
B squared=	0.0025	
deff=	1.1	1+(N-1)s
Number of Stratum	3	Three strata:
Unrestricted sample size	15.2	
Implied sample size	12.8	$n = \frac{1.96^2 pq}{B^2}$
Adj. for design effect	14.1	
Adj. for proposed number of stratum	42.2	

Using random sampling within each stratum, a final sample for the survey was selected. Forty two (42) out of 78firms were selected. Twenty six (26) responded and a full sample was arrived at by using the weight 78/26=3.

2.1.4 Private Health Insurance

There are 3 -health insurance companies in Uganda. There are 2 Health Maintenance Organizations (AAR and International Air Rescue) and there are 3 Health Management Organizations (AON) and 2 which are provider based CASE clinic and KADIC. All these were surveyed given the fact they are few and their full operations are all on health services, and all responded.

2.2 Estimation of Household out-of-pocket expenditure

Health expenditure estimates were derived from a nationally representative survey – the Uganda National Household Survey for the year 2009/10. The expenditure estimates refer to a period of 30 days preceding the survey. We computed the total household out-of-pocket expenditure and divided by the sample size – the number of individuals in the survey to obtain the average amount. To obtain **annual estimates**, the monthly estimates were multiplied by 12 - the number of months in a calendar year. In order to obtain the 2008/09 estimates from the base estimates of 2009/10, we used the consumer price index as a deflator. The composite consumer price index (CPI) was used to scale the 2009/10 estimate

to 2008/09[3].Out of Pocket expenditures for the employed, where reimbursements by the employer were made, were discounted for OOP and included under expenditures by firms.

Multi-purpose Vehicles

[3]Uganda Bureau of Statistics indicates the CPI for 2008/09 and 2009/10 respectively as 114.75 and 129.61 with base period 2005/06=100. Therefore making the base 2009/10, the CPI for 2008/09 becomes (114.75/129.61=0.885).

3. RESULTS: General Health Accounts

3.1 Total health expenditure

Table 7 shows that total health expenditure (THE) increased substantially from financial year 2008/09 to financial year 2009/10 in absolute and per capita terms. Absolute amounts increased from UGX 2.81 trillion ($1,455 Million) to UGX 3.23 trillion ($1,594 Million) while THE per capita increased from UGX 94,916 ($49) to UGX 105,506 ($52). This shows a desirable upward trend in total health spending per capita, implying more resources are becoming available to the sector.

Table 7: Summary statistics: NHA General Health Expenditure

Indicators	2008/09	2009/10
Total population (Census results)	29,592,600	30,661,300
Exchange rate - UGX PER $, (UBOS)	1,930	2,029
Total GDP at current prices (UGX Billions)	30,101	34,908
Total GDP at current prices (US$ Billions)	15.596	17.204
Total government expenditure (UGX Billions)	4,949	6,318
Total government expenditure (US$ Billions)	2.564	3.113
Total Health Expenditure (THE) (UGX Billions)	2,808.798	3,234.946
Total Health Expenditure (THE) (US$ Billions)	1.45	1.59
THE per capita (UGX)	94,916	105,506
THE per capita ($)	49	52
THE as a % of nominal GDP	9%	9%
Total Government Expenditure on health (UGX Billions)	711.0185	696.2871
Total Public Health Expenditure per capita ($)	12.4	11.2
Government Health Expenditure as % of THE	25%	22%
Govt. health expenditure as a % of total govt. Expenditure	9%	7%
Household expenditure on Health (UGX Billions)	1,214	1,372
Household expenditure on health as a % of THE	43%	42%
Household Out of pocket spending on health per capita (UGX)	41,024	44,746
Household Out of pocket spending on health per capita($)	21	22
Financing sources as % OF THE		
Public	16%	15%
Private	50%	49%
Donors and NGOs	34%	36%
Financing agent distribution as a % of THE:		
Public	25%	22%
Households	43%	42%
NGOs	30%	35%
Private others	2%	1%

Indicators	2008/09	2009/10
Provider distribution as a % of THE:		
Public	27%	23%
Private	47%	48%
NGOs	26%	28%
Expenditure by providers as % of THE:		
National Referral Hospitals	3.08%	1.58%
Regional Referral Hospitals	3.02%	2.46%
General Hospitals	2.77%	3.32%
PNFP Hospitals	8.17%	9.39%
PFP Hospitals	9.15%	9.14%
Government lower level units	7.63%	7.34%
PNFP lower levels of care	3.73%	4.38%
Private for profit Clinic and Drug shops	23.81%	22.98%
All other OPD community and other integrated care centres	3.20%	0.23%
Traditional healers	0.38%	0.17%
Provision and administration of public health programmes	24.84%	13.35%
Blood services	0.27%	0.57%
Central MoH HQ	0.91%	6.94%
District health office	0.31%	0.35%
On-site facilities to providers	0.27%	0.24%
Research Institutions	7.95%	1.53%
Training Institutions	0.08%	0.13%
Institutions providing health related services	0.08%	14.99%
Health providers nsk	0.16%	0.02%
Expenditure by function as a % of THE:		
Services of Curative Care	54.89%	48.0%
Services of Rehabilitative Care	0.03%	0.1%
Ancilliary Services to Health Care	0.9%	2.2%
Medical Goods Dispensed to Outpatients	8.2%	5.4%
Prevention and Public Health Services (outreach)	22.8%	23.9%
Health Administration and Health Insurance	5.7%	13.3%
Capital formation for health care provider institutions	4.1%	2.9%
HCR expenditure	2.2%	7.1%

Uganda's per capita spending compares favourably to that of similar countries. For example, it is estimated that Kenya spends about US$ 36 while Tanzania spends US$27 (see Table 8). This is still below the internationally accepted levels set by WHO as an expenditure of US$ 60 per capita on key health services and health related system costs, in order to make progress towards universal health coverage (WHO Report 2010). With regards to the Abuja commitment, Uganda ranks lowest. The health sector is still underfunded and there is a

stronger need for making available additional resources from other alternative financing mechanism to improve the health status of the Ugandan population. We are aware that it takes more than health financing alone to impact on mortality indicators, however, we note that there are some countries spending less than what Uganda spends but have better health outcomes for example Tanzania and Kenya. This points to more detailed analysis required to assess efficiency in expenditures.

Table 8: Regional Comparison – Total Expenditure on Health
Sources: World Health Statistics 2012; Mortality indicators for Uganda are from DHS 2011

Countries	Total Expenditure on Health as % of GDP (2009)	Total Expenditure on Health per capita (USD) (2009)	Government expenditure on health as a % of TGE (2009)	Under 5 Mortality rare (2010)	Maternal mortality rate (2010)
Tanzania	5.5	27	12.9	76	460
Zambia	6.2	63	15.7	111	440
Malawi	6.7	25	14.2	92	460
Mozambique	5.4	23	12.2	135	490
Kenya	4.8	36	7.3	85	360
Rwanda	10.1	52	20.1	64	340
Uganda	**9.0**	**52**	**7.0**	**90 (2011)**	**435 (2011)**
Ghana	5.0	54	12.4	74	350

3.2 Financing sources: Who pays for Health Care?

The health sector in Uganda obtains varying levels of funding from public sources (central government, local governments and parastatals, private sources (households, firms and local NGO's) and external sources (donors, international NGOs and GHI).The details are provided in Annex .

Table provides a breakdown of THE by financing source. Public Funds accounted for 16% of THE in financial year 2008/09 but decreased its relative contribution to 15% in financial year 2009/10. Private funds contributed 50% and 49% of the resources to the health sector in financial year 2008/09 and financial year 2009/10 respectively. The rest of the world (international NGO's and Donors) contributed 34% in FY2008/09 and 36% in financial year 2009/10.

Table 9: Financing sources – General health 2008/09 and 2009/10

	FY2008/09 Amount in Billions UGX	Percentage	FY 2009/10 Amount in Billions UGX	Percentage
Public Funds	449.98	16%	472.35	15%
Private Funds	1,392.08	50%	1,571.66	49%
ROW Funds	966.42	34%	1,190.68	36%
TOTAL	**2,808.49**		**3,234.68**	

3.3 Total general government health expenditure (TGGHE)

Total general health expenditure (TGHE) *as a % of total* government expenditure (TGE) was 9% and 7% in 2008/09 and 2009/10 respectively which still falls below the Abuja Target set is 15%. The fourth round of NHA revealed that there has been an increase of TGGHE from UGX450 Billion (US$ 233.12million) in financial year 2008/09 to UGX473 Billion (US$ 223.12million) in financial year 2009/10. We note that prioritization of health in percentage terms is likely to remain low because of the renewed emphasis on infrastructure in the National Development plan (see Table 10).

Table 10: Percent sector allocation of Government of Uganda funds, excluding donors

	2008/09 (% of TGE)	2009/10 (% of TGE)
Accountability	6.4	6.4
Agriculture	3.5	3.9
Education	17.4	17.4
Health	8.3	8.1
Interest payments	8.4	6.9
Justice/law and order	5.9	6.4
Parliament	2.5	2.3
Public sector management	8.7	8.9
Public administration	3.0	4.1
Roads	16.3	16.0
Security	10.5	9.1
Social development	0.5	0.5
Tourism, trade and industry	0.6	0.8
Water	2.2	2.3
Energy and mineral development	5.6	6.6
Lands housing and urban development	0.3	0.4

Note: Own computation based on approved budget estimates for the respective financial years

3.4 Private sources of financing

Table 11: Private sources of funds

	FY2008/09 Amount in Billions UGX	Percentage	FY 2009/10 Amount in Billions UGX	Percentage
Households	1,214.06	87%	1,371.81	88%
NGO's	95.45	7%	100.86	6%
Private firms	52.42	4%	63.23	4%
Other Private Funds	30.15	2%	35.76	2%
TOTAL	1,392.08		1,571.66	

As shown in Table 11, much of the private health financing is contributed by households. Their contributions increased from UGX1.2 trillion in financial year 2008/09 to 1.37 trillion in financial year 2009/10. Households contributed 87%,2008/9 and 88%,2009/10 of total private funds. Such level of OOP spending suggests that financing of health care is less equitable, with high likelihood of financial catastrophe on households. Where OOP expenditure on Health exceeds 20% of THE, the risk of financial catastrophe from OOP expenditure increases significantly (WHO Report 2010). Private firms are a minor player contributing only 6% of THE.

3.5 Rest of the world

The bulk of funding from external sources is from bilateral, multilateral donors and GHI as shown in Table 12.

Table 12: Rest of the World sources of funds

	FY2008/09 Amount in Billions UGX	Percentage	FY 2009/10 Amount in Billions UGX	Percentage
Donors/HDPs and GHI	658.65	68%	851.67	72%
International NGOs	308.08	32%	339.01	28%
TOTAL	**966.73**		**1,190.68**	

3.6 Comparison with Previous rounds of NHA

Table 13 shows THE for 4 rounds of NHA undertaken in Uganda. We note a gradual increase in the level of health expenditure over the period.

Table 13: Comparison of First, Second, Third and Fourth rounds of NHA Health spending in Uganda - UGX Billions

Entity	1998/99	1999/00	2000/01	2006/07	2008/09	2009/10
Public Funds	94 (17%)	104 (16.7%)	136 (18.2%)	235 (15%)	450 (16%)	472 (15%)
Households	255 (46%)	279 (45%)	302 (40.5%)	826 (51%)	1,214 (43%)	1,372 (42%)
NGO's	45 (8%)	60 (10%)	101 (13.6%)	103 (6%)	126 (4%)	137 (4%)
Private firms	3 (1%)	2 (0.3%)	2 (0.3%)		52 (2%)	63 (2%)
ROW Funds	151 (28%)	176 (28%)	204 (27.4%)	445 (28%)	966 (34%)	1,191 (37%)
TOTAL	**548**	**621**	**745**	**1609**	**2808**	**32345**

Approximately 1% of NGO funds came from philanthropists.[4]

3.7 Financing Agents:(Who manages Health Funds?)

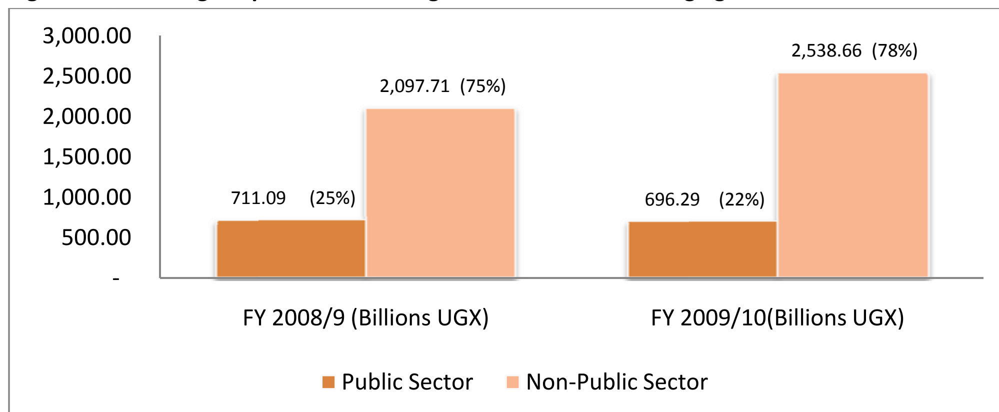
Table 14 and figure 1 show that the Non Public sector controls the biggest percentage of health expenditures. Comprehensive details are provided in Annex and Annex 4

Table 14: Expenditure by financing agents - 2008/9 - 2009/10

	FY 2008/9		FY 2009/10	
	Amount in Billions(UGX)	% of Total	Amount in Billions(UGX)	% of Total
Public Sector	711.09	25%	696.29	22%
Non-Public Sector	2,097.71	75%	2,538.66	78%
TOTAL	**2,808.80**		**3,234.95**	

[4] **Private firms were not included in the NHA study for FY2006/07.**

Figure 1: Percentage expenditures through the different Financing agents



Further analysis of the Non Public Sector in Table 15 indicates that Households manage the largest proportion of total health spending in the Non Public Sector, 43% on average for both years of study, followed by NGO's at 30% on average for both years and other private entities manage about 3% (private insurance and community based insurance schemes) of the expenditure in the Non Public Sector.

Table 15: Details of transfers through the different financing agents

	FY2008/09	FY2009/10
Public	**25%**	**22%**
Central level institutions	17%	14%
District health service	9%	8%
Private	**75%**	**78%**
Households	43%	42%
NGOs	30%	35%
Other private	2%	1%

Detailed transfers through all financing agents are shown inFigure 2andFigure 3. For both financial years under study, households were the biggest players followed by NGO's.

Figure 2: Detailed breakdown of expenditures through financing agents – FY 2008/9

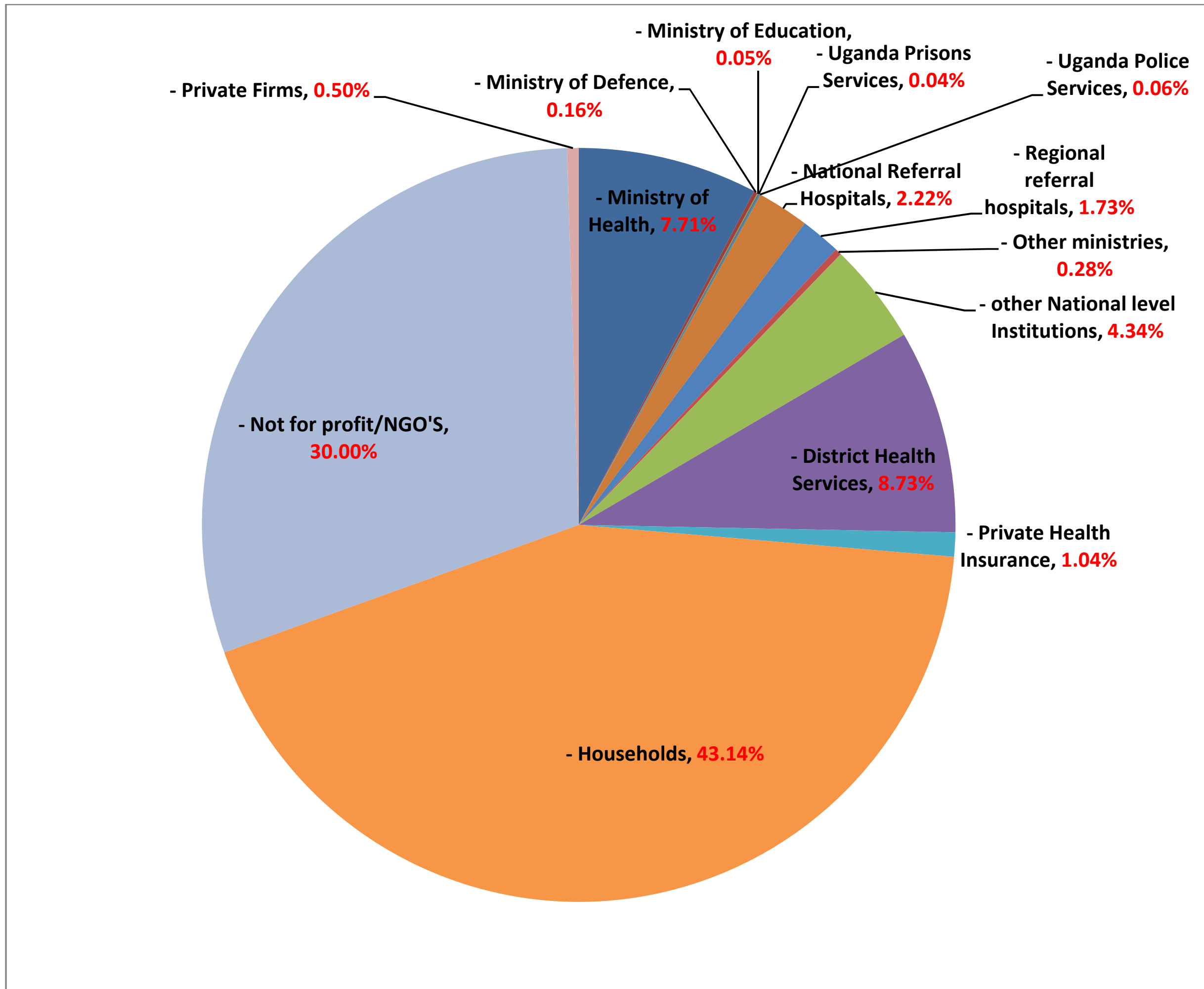
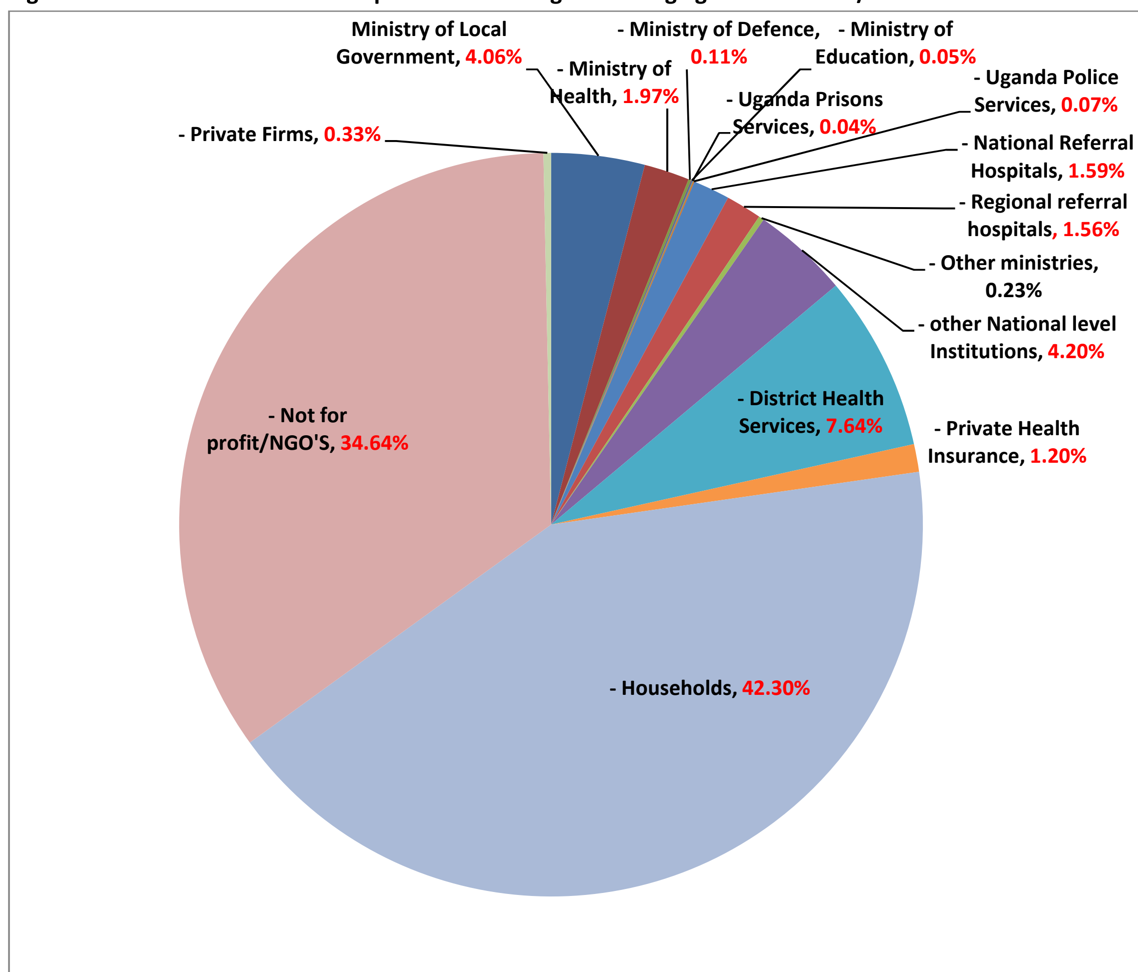


Figure 3: Detailed breakdown of expenditures through financing agents – FY 2009/10



3.8 Health providers: (Who uses Health Funds to deliver Health Care?)

Table 16indicates that Hospitals accounted for 31% and 27% of THE over the study period. The Lower level health facilities accounted for 34% and 35% of THE in financial years 2008/09 and 2009/10 respectively. The details are provided in - Annex 5 and Annex 6

.

Table 16: Expenditure by level of care 2008/09 - 2009/10

	FY2008/09		FY2009/10	
	Billions (UGX)	% of Total	Billions (UGX)	% of Total
Hospital Level	884.62	31%	866.45	27%
Lower Level	941.07	34%	1129.93	35%
Other Health Providers	983.12	35%	1238.56	38%
TOTAL	**2808.80**		**3234.94**	

Other health providers include traditional healers, public health programmes, central management Institutions and research and training institutions.

3.9 Health functions: (What services and products are purchased with Health Care Funds?)

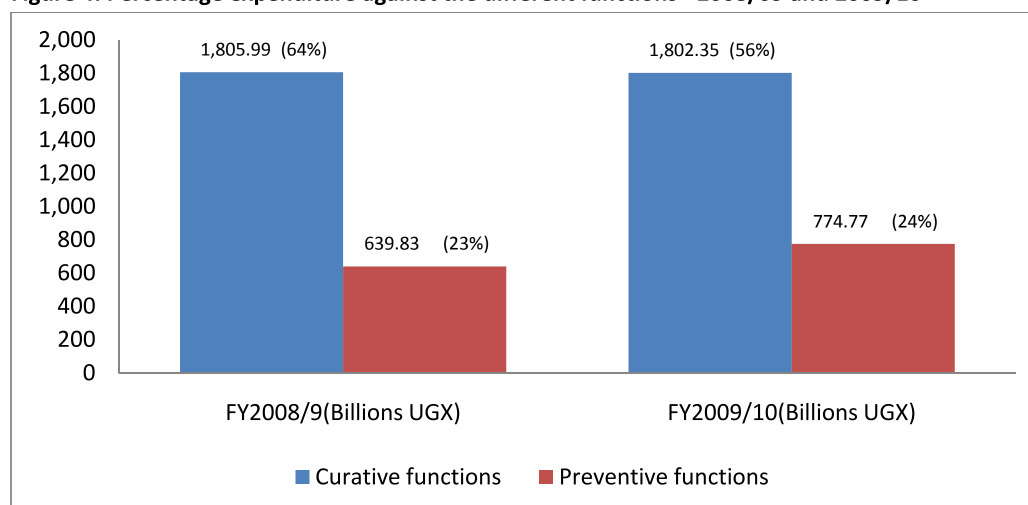
Curative services accounted for the highest percentage of health expenditure for both years. Although the biggest burden of disease is preventable, prevention services only accounted for 23% and 24% of THE in 2008/09 and 2009/10 FYs respectively.Table 17 and Figure 4 show the percentage expenditure by type of services provided (functions).

Table 17: Expenditure against the different functions - 2008/09 AND 2009/10

	FY2008/09		**FY2009/10**	
	Amount Billions (UGX)	**% of Total**	**Amount Billions (UGX)**	**% of Total**
Curative functions	1,805.99	64%	1,802.35	56%
Preventive functions	639.83	23%	774.77	24%
Other Functions	362.98	13%	657.83	20%
TOTAL	**2,808.80**		**3,234.95**	

Other functions include health care related functions, addendum functions and health functions expenditures not specified by kind.e.g Ancillary services

Figure 4: Percentage expenditure against the different functions - 2008/09 and 2009/10



3.10 Household OOP expenditure on health

The annual total household expenditure on health was estimated at Ushs1,214.06 billion in 2008/09 and 1,371.81 billion in 2009/10. OOP Per capita expenditure on health is shown in Table 18.Table 18 details the average out-of-pocket expenditure on health per capita for the period under study. Household OOP expenditures have shown an increase over the years despite the government's 2001 effort to provide financial protection and increase utilization by eliminating cost sharing within government facilities (Okwero et al). This can be attributed to a shift from using government facilities where quality of services offered remains low to using more of private sector services for the better-off quintiles, and increased expenditure on commodities, supplies and private clinics for the poor due to stock-outs in government health facilities *(Nabyonga Orem et al. 2011).*

Table 18: OOP per capita expenditure on health

Year	Population estimate	Out-of-pocket estimate (billion)	Per capita expenditure UGX	Per capita expenditure US$
A	B	C	D=C/B	
2008/09	29,592,600	1,214.06	41,026	21.26
2009/10	30,661,300	1,371.81	44,741	22.05

Looking at average expenditure by quintiles in absolute amounts – in Figure 5, we note two things. Firstly, the richest quintile spent more than other quintile which is the expected pattern. Secondly, all income groups registered increases in expenditure between 2008/09 and 2009/10.

Figure 5: Average household expenditure by quintiles

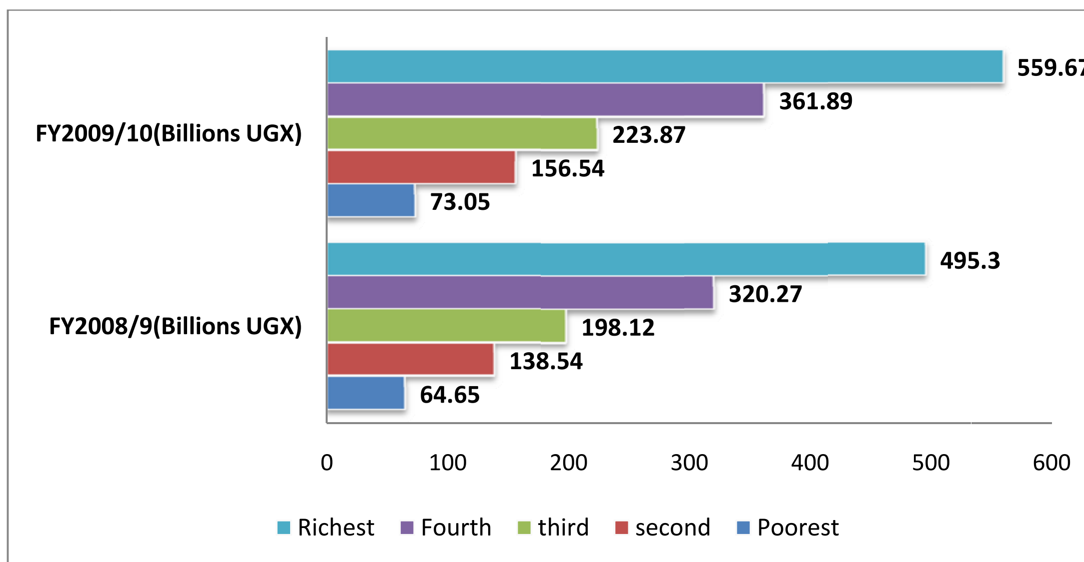
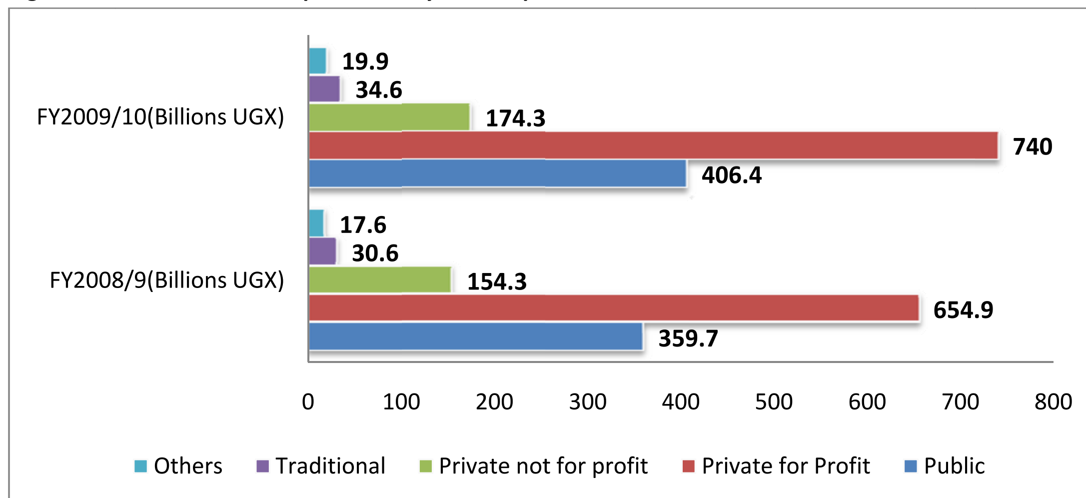


Figure 6 shows that an increased in expenditure by households for almost all service providers between 2008/9 and 2009/10. The highest utilization was in private for profits, followed by public facilities, private-not-for-profit and traditional healers respectively. In addition to stock-outs and low quality of services within public facilities, easy access to private clinics and drug shops also contributedto the high level of utilization in private for profits especially in urban areas.

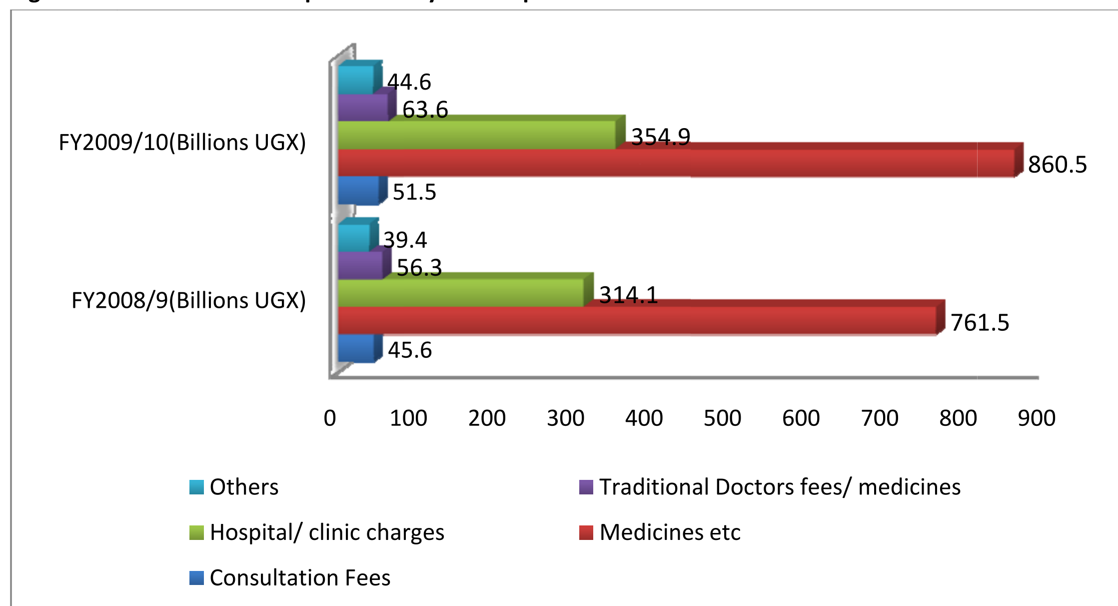
Figure 6: Total household expenditure by Service provider



Staff housing at Masafu hospital

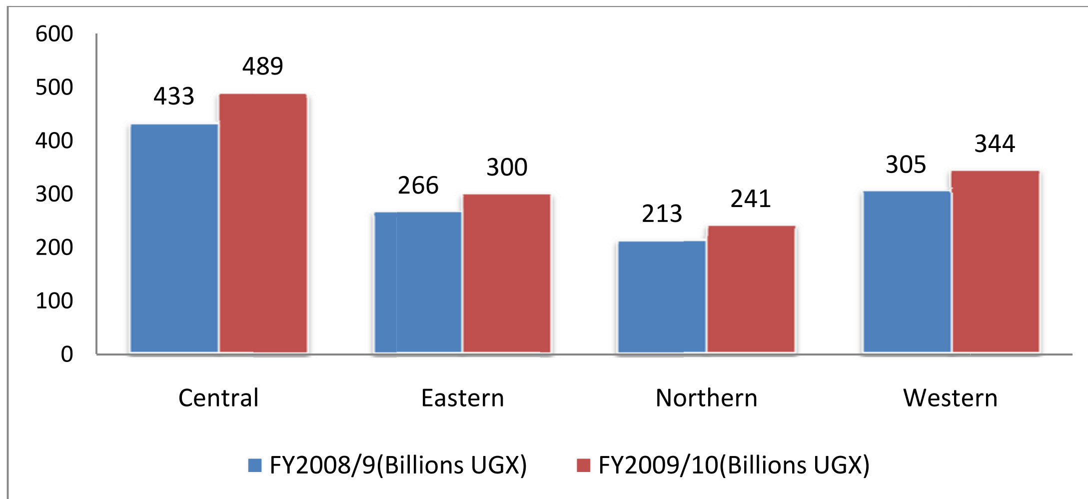
Figure 7shows household OOP expenditure by services paid for. There was an increase in almost all expenditure categories within the study period. Medicines had the highest expenditure compared to other items in both 2008/9 and 2009/10. Households spent more on medicines than hospital/clinic charges between 2008/9 and 2009/10, which differ from earlier research work *(Uganda National Household Survey 2005/06)* that indicated expenditure on hospital charges was higher within that year. The constant lack of supplies and medicines within public facilities at both government and lower levels force most households to purchase them out-of-pocket at pharmacies and other drug outlets.

Figure 7: Total household expenditure by service paid for



Household health expenditure increased in all fourregions between 2008/9 and 2009/10 (see Figure 8). Central region had the highest household health expenditure and the highest increase in health expenses between 2008/09 and 2009/10, while Northern region had the least health expenditure among the four regions.The Northern region has the highest poverty index while Central region has the lowest poverty index, which corroborates earlier research findings linking poverty indices to average health expenditure (UNDP Report 2007). This lower expenditure is indeed a reflection of lower capacity to pay.

Figure 8: Average household expenditure by regions



China-Uganda Friendship Hospital, Naguru, Kampala

4. Conclusions and recommendations

4.1 Overall Health Spending

- Households contribute over 40% of THE funds, which widens inequities in general health, access and utilization of health care services. This also increases the incidence of catastrophic expenditures thus increasing incidence of poverty (Maximum recommended OOP level as a % of THE is 15%)
- Per capita government health on health was around 11US$, which is far below the estimated US$44 target of the innovative task force on health financing and estimated requirement in the HSSIP of US$41.
- Overall spending per capita is below the recommended level (US$49) compared to WHO recommended minimum level of US$60 to provide a MHCP (Trends 2005/6,US$32, 2000/01 US$19).
- Abuja Declaration on TGHE as % of TGE was a minimum of 15%, results showed Uganda at an average of 8% for the two years of the study.
- The non-public sector is a major player managing over 75% of health expenditures.
- Biased expenditure on curative services accounting for 55% of THE for the two years of the study.

4.2 Recommendations

- Increase public spending to meet both the Innovative task force on health financing estimated requirement of US$44per capita and the Abuja Declaration target (15% of total government expenditure on health)
- Develop financing mechanisms to manage HH funds used as OOP payments in a more equitable way through pre-payment mechanisms(e.g. National health insurance, community insurance schemes)
- Address the decline in the share of the provision of prevention and public health programs by increasing focus on preventive health care.
- Implementation of the PPPH policy that has just been finalised should be expedited and effective monitoring mechanisms, to monitor activities of non-public providers should be put in place. In addition, harmonised and all-encompassing planning frameworks must be implemented.

Reproductive Health Sub-Accounts

5. Reproductive Health Sub-accounts

5.1 Introduction

The status of Reproductive Health (RH) in Uganda has been improving over the last ten years but at a relatively slow rate compared other East African Countries. The fertility rate is at 3.2% with significant variations by socio economic status (UBOS Statistical Abstract 2012). A low interest in family planning is still a huge challenge, although awareness of family planning techniques has increased in the recent years. Un-met need for family planning remains high. Maternal mortality has been estimated at 435/100,000 births. In the years under review about 57% of the pregnant women were delivered by a professional medical worker but a much smaller percentage received post natal care. This is still below the MDG 5 target of 60% of births to be delivered by skilled provider. (UDHS, 2005/6)

RH sub-account captures and organizes expenditure information in two-dimensional tables from financing sources to end users. The tables are the end result of the RH sub-account as it aims to be comprehensive in scope, capturing public, private, and donor fund flows.

5.2 Policy-related use of the Reproductive Health sub-account

While there may be more specific goals in a particular country context, generally speaking the RH sub-account methodology aims to:

- Provide key expenditure information to guide the strategic planning of national policymakers, donors, and other stakeholders in the area of RH.
- Identify all sources, financial flows and uses of funds for RH in the context of overall health spending; and provide internationally comparable data. The RH sub-accounts framework is internationally agreed and allows the preparation of RH estimates that are consistent and comparable.
- Inform the policy process and as such, the primary audiences such as RH programme managers, national policymakers, donors, and other stakeholders who use expenditure data for strategic planning in the area of RH care.

More broadly, the audience is those individuals, institutions, or groups that have an interest in the functioning and monitoring of the health system – in particular its RH programmes . These stake holders may require information on the financial structure of RH programmes such as;

- What is the reliance on donors for RH services and commodities? What share of donor health funds are targeted for RH? While developing country governments have expressed great willingness to address RH issues, it is becoming apparent, particularly in

sub-Saharan Africa that a large proportion of the resources used are provided by donors. Hence, there is a need to understand the role of donor funding and related sustainability issues; if donor funding for RH were dramatically reduced or withdrawn, would the government be able to mobilize funds to meet RH needs?

- What proportion of public health funds is spent on RH care? This highlightsthe relative importance of RH on the government's health agenda.

- What is the financial burden of RH funding on households? How does this compare with utilization rates of services and contraceptives? Households may also serve as a major financer of RH care, particularly through out-of-pocket spending (OOPs) on inpatient and outpatient services. Policy-makers may be interested in understanding the burden of such financing on households and how this may be affecting the use or non-use of RH services.

- What types of services are financed by RH funds? This information reveals the amount of resources actually spent on various Reproductive Health activities, such as family planning, maternal health, and information, education, and communication (IEC) campaigns. By comparing these results with official government policies, it is possible to see whether policies are actually being financed and implemented. Furthermore, specific financial data broken down by RH activities can inform the process of setting priorities for resource allocation across various interventions.

- Who benefits from RH spending? In order to monitor progress towards financial equity goals, it is necessary to understand the profile of the beneficiary population. For example, are the rich the main users of services? If so, could financial constraints be a barrier to use of services by the poor? Understanding spending by different socioeconomic groups is crucial in RH service delivery and financing. Such detailed equity analyses may require a greater effort and investment in completing the NHA, as they rely on good household survey data.

- Who provides what RH services and where? In many countries, there has been a proliferation of RH providers that has not been adequately coordinated or regulated by the government. RH Subaccounts can provide data on different types of providers, categorized by ownership (public/private).

- How does financing of RH services compare with that in other countries? In the light of international agreements on RH goals, there is strong interest from both national and donor governments in tracking resources for RH care across countries.

- What are the implications of different health-financing policy options on the mobilization and allocation of resources for RH? Equally, routine resource monitoring can reveal the drivers of expenditure. For example, an increase in the number of births may be related to increased investment in fertility interventions for women over 35 years of age. Or an increase in spending related to cancers of the reproductive system, such as the human papilloma virus (HPV) vaccine may reflect the introduction of new technology.

- Are expenditures in line with national plans for investment in Reproductive Health? For planning purposes, RH subaccounts can also inform estimations of gaps in RH financial resources.

The utility of the RH sub-account depends on the extent to which it can address the questions in the minds of national health planners, policy-makers, and donors. Although they have only recently been implemented, RH sub-accounts have already begun to have an impact on policy. At the Special Session of the African Union Conference of Ministers of Health (Maputo, September 2006), the Ministers of Health adopted the sub-accounts as a policy tool to advocate for increased resources. Specifically, the Ministers endorsed the following text; "It was recommended that health ministries' use NHAs and [sexual and reproductive health] SRH sub-accounts as tools in their policy dialogues" (African Union, 2006).

This subaccount sought to answer the following key policy questions:
1. How much is spent on RH care?
2. Who is paying, and what amount is paid towards RH services?
3. What services are being purchases? (expenditure by functional category)
4. How much are we spending per woman? (RH expenditure per woman or man of reproductive age)
5. What is the relative importance of RH expenditure in the overall health expenditure (RH expenditure as % of THE)

The following are key RH Sub-accounts results:
- RH expenditure as a percentage of THE was 16% in 2008/09 and 14% in 2009/10, whereas women with the reproductive age bracket account for about 23% of the total population.
- Household expenditure on RH as a % of THE on RH was 67% in 2008/09 and 74% in 2009/10
- Government RH expenditure as a % of TGHE was 8% in 2008/9 and reduced to 7% in 2009/10.
- Household RH expenditure as a % of total HH health expenditure was 24% for both years.
- Health expenditure per woman of reproductive age was 34.0US $ in 2008/09 and 32.5US$ in 2009/10.

5.3RESULTS: Reproductive Health Sub-Accounts

Table 19: Summary Statistics for Reproductive Health Sub-account Expenditures

Indicators	2008/2009	2009/10
Exchange rate - UGX PER $, (UBOS)	1,930	2,029
Total Health Expenditure (THE) (Billions UGX)	2,808.798	3,234.946
THE (Billions $)	1.455	1.594
Total RH expenditure (THErh)(Billions UGX)	446.513	465.460
Total population (Women of Reproductive age)	6,806,298	7,052,099
THErh as a % of general THE	16%	14%
THErh as a % of GDP	1.5%	1.3%
THErh per woman of Reproductive age UGX	65,603	66,003
THErh per woman of Reproductive age($)	34.0	32.5
Total Government Expenditure on health(Billions UGX)	450.290	472.610
Total Government expenditure on RH (Billions UGX)	35.798	33.221
Total Government expenditure on RH (Billions $)	0.019	0.016
THErh Government per woman(UGX)	5,260	4,712
THErh Government per woman ($)	2.7	2.3
Total government spending on RH as % of total Government expenditure on health	8%	7%
Total Non-Public spending on RH (Billions UGX)	410.714	432.238
THErh Non-Public per woman (UGX)	60,343	6,1292
THErh Non-Public per woman ($)	31	30
Household expenditure on Health (THEhh)	1,214	1,372
Household expenditure on RH (Billions UGX)	294.0	335.7
Household expenditure on RH (Billions $)	0.15	0.17
Household expenditure on RH as a % of THE(UGX)	11%	10%
Household expenditure on RH as a % of THErh	67%	74%
Household expenditure on Rh as % of THEhh	24%	24%
FINANCING SOURCES AS A % OF THErh		
Public	3.0%	3.8%
Households	66.8%	73.8%
Private others	6.6%	4.6%
ROW	23.6%	17.8%
FINANCING AGENT DISTRIBUTION AS A % OF THErh:		
Public	8%	7%
Households	67%	74%

NGOs	21%	17%
Private others	4%	2%
PROVIDER DISTRIBUTION AS A % OF THErh:		
Public	14%	11%
PFP (FB)	45%	47%
PNFP (FB)	21%	31%
NGOs and ROW (NFB)	17%	9%
FUNCTION DISTRIBUTION AS A % OF THErh:		
Inpatient curative care (RH services)	52%	55%
Outpatient Curative Care(RH services)	33%	35%
Pharmaceuticals and other non-medical durables for RH	6%	5%
Prevention and Public Health services(RH)	2.1%	2.3%
Capital formation for RH	1.9%	0.2%
Policy advocacy for reproductive health	0.1%	0.1%

5.3.1 Financing sources: Who pays for Reproductive Health Care?

Table 20 indicates that private funds make up the largest percentage of THErh. Private funds accounted for 73.4%, 2008/9 and 78.4%, 2009/10 of RH services with households contributing most of the private funds.The public sector in Uganda contributed 3% and 3.8% of the reproductive health funds in financial year 2008/09 and 2009/10 respectively. Rest of the World (ROW) contributed 23.4% of the reproductive health funds in financial year 2008/09 and their contribution reduced to 17.8% in financial year 2009/10.

Table 20: Financing sources – RH FYs 2008/09 – 2009/10

	FY2008/09		FY 2009/10	
	Amount Billions UGX	**% of Total**	**Amount Billions UGX**	**% of Total**
Public Funds	13.31	3.0%	17.65	3.8%
Private Funds	327.89	73.4%	365.05	78.4%
ROW Funds	105.27	23.6%	82.75	17.8%
TOTAL	**446.48**	**100%**	**465.44**	**100%**

5.3.2 Financing Agents: (Who manages Reproductive Health Funds?)

Table 21 and figure 9 show that the non-public sector manages the biggest sum of RH funds in the country. The Non-Public Sector controlled over 90% of RH resources for the two years of study while the public sector managed only 8% and 7% of these funds in FY2008/09 and 2009/10 respectively.

Table 21: Financing agents for RH expenditures FYs 2008/09 – 2009/10

	FY 2008/9		FY 2009/10	
	Amount Billions(UGX)	% of Total	Amount Billions(UGX)	% of Total
Public Sector	35.80	8%	33.22	7%
Non-Public Sector	410.71	92%	432.24	93%
TOTAL	446.51		465.46	

Figure 9: Financing agents for RH expenditures FYs 2008/09 – 2009/10

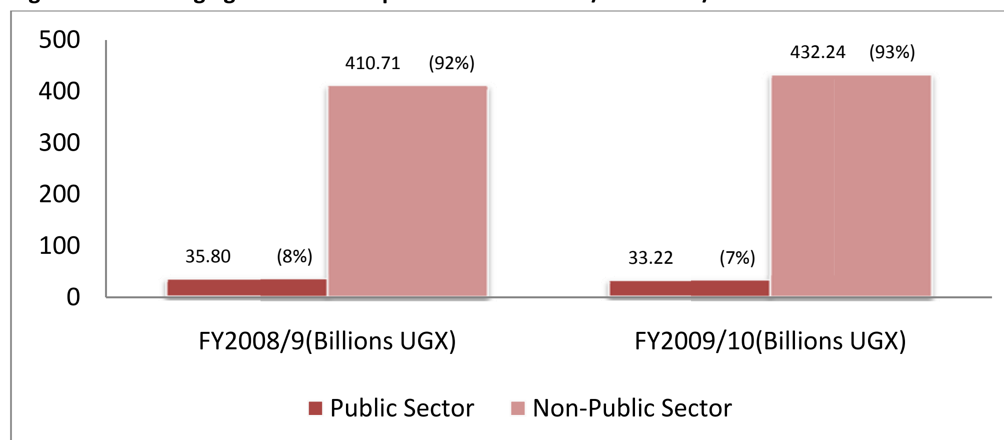


Table 22 shows that households managed about 70% of the reproductive health funds in the two years, followed by NGO's in order of significance. The public sector is only a minor player. Details of transfers through the different FA are shown in Figure 10 and Figure 11

.Table 22: Transfers through financing agents

	FY 2008/9	FY 2009/10
Public	**8%**	**7%**
Central Level Institutions	7%	6%
District Health services	1%	1%
Private	**92%**	**93%**
Households	67%	74%
NGOs	21%	17%
Other Private	4%	2%

Other private includes private health insurance and private practitioners

Launching of the Public Private Partnership for Health Policy

Figure 10: Management of funds spent on RH – FY 2008/9

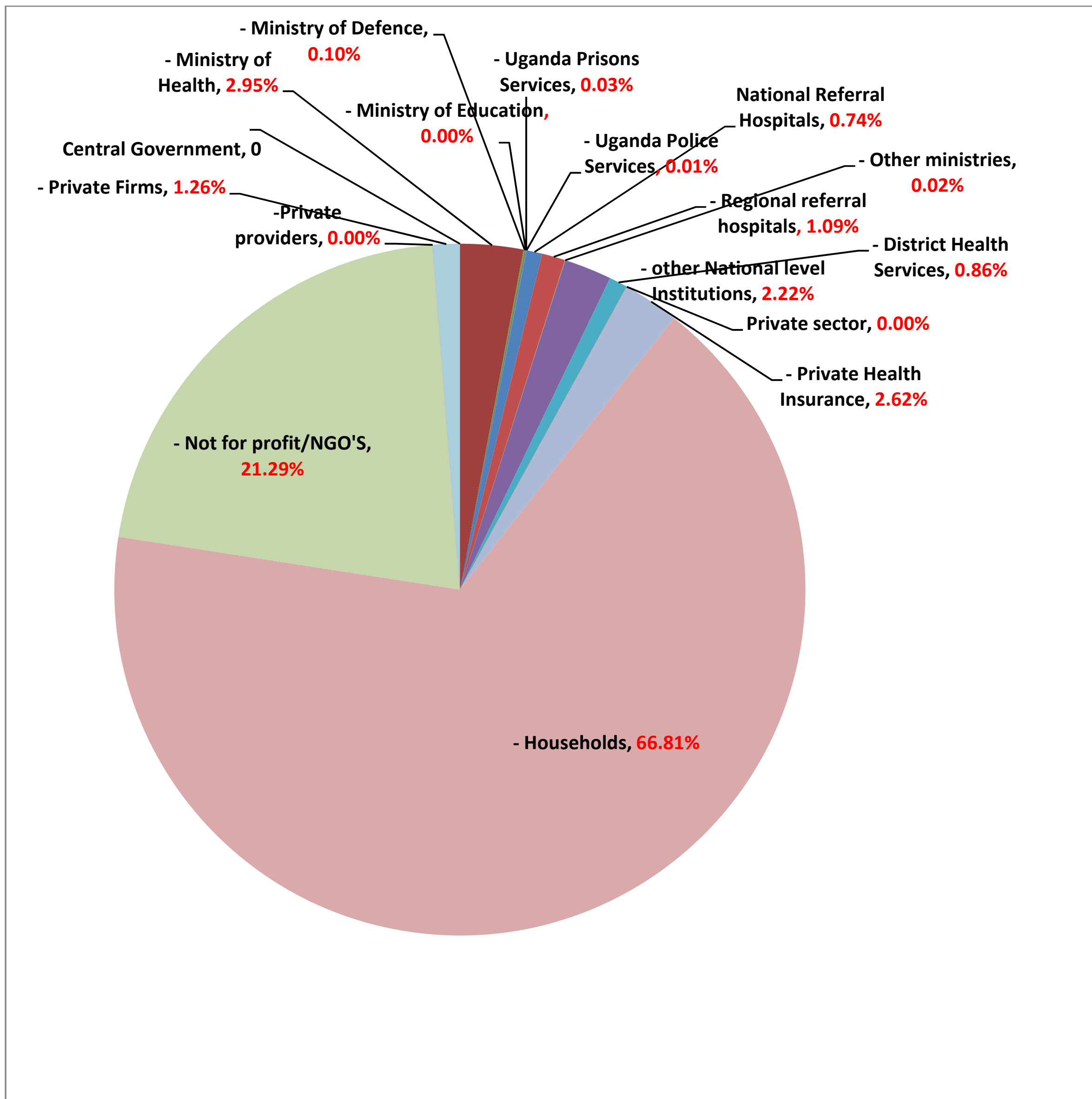
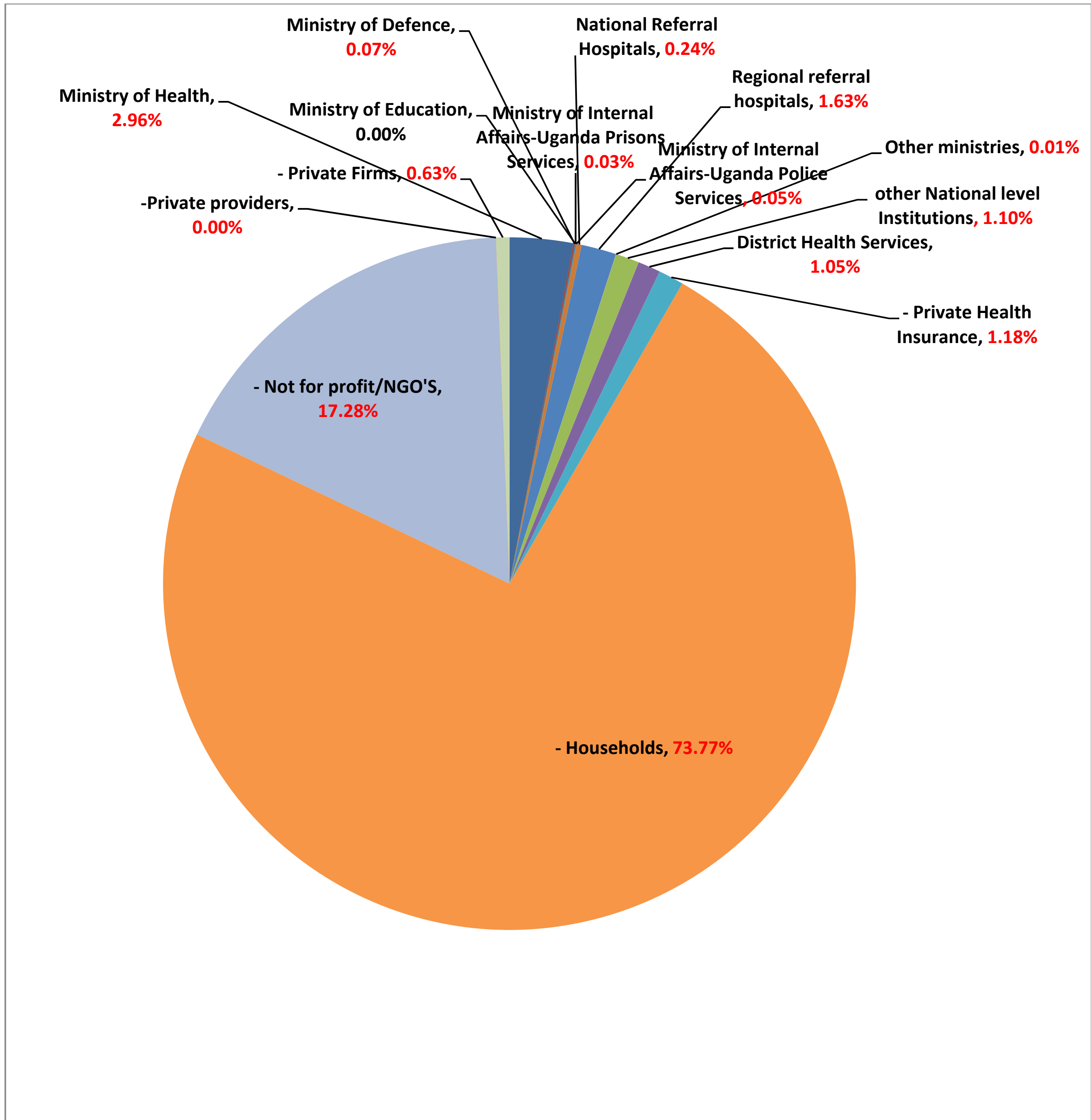


Figure 11: Management of funds spent on RH – FY 2009/10



5.4 Reproductive Health expenditure by providers:

Utilization of RH services increased the most among lower level units (4% increment) than among hospital level units (1% increment) in the two years of study. Utilization of RH services by other providers such as clinics and traditional birth attendants among others fell by 5% within the study period. Table 23 shows the providers of reproductive health services in the country and how much of the THErh is spent by each level of provider.

Table 23: Expenditure by level of care FY2008/09 - 2009/10

	FY2008/09		FY2009/10	
	Amount in Billions(UGX)	% of Total	Amount in Billions(UGX)	% of Total
Hospital Level	172.81	39%	187.05	40%
Lower Level	169.52	38%	193.41	42%
Other Health Providers	104.18	23%	85.00	18%
TOTAL	**446.51**		**465.46**	

5.5 Reproductive Health expenditure by functions: (What RH services are purchased with RH Funds?)

Table 24 indicates that on average for the two years 93.5% of the Reproductive Health expenditure was spent on curative services, about 2.5% on preventive services and 4% on other Reproductive Health services.

Table 24: Reproductive Health expenditure by function FY2008/9 - 2009/10

	FY 2008/09		FY 2009/2010	
	Amount in Billions(UGX)	% of Total	Amount in Billions(UGX)	% of Total
Curative Functions	413.77	93%	439.41	94%
Preventive Functions	9.43	2%	13.52	3%
Other functions	23.31	5%	12.53	3%
TOTAL	**446.51**		**465.46**	

Other functions include health care related functions, addendum functions and health functions expenditures not specified by kind.

5.6Conclusions

- Sustainability of RH services is a challenge given the low government investment at less than 4% of THErh in both years
- Ensuring RH policy implementation and overall monitoring and evaluation of RH services remains problematic for the government, with the non-public sector managing over 90% of funds for THErh
- Investment in RH prevention services is very low at only less than 4% of THErh for both years of the study
- Households are shouldering a heavy burden of financing RH service contributing over 65% of THErh

5.7Recommendations

- Devise a mechanism to distribute RH commodities for free through the private sector so as to reduce the burden of financing on HH who prefer to obtain commodities outside of public facilities
- Increase government allocation of funds to maternal and newborn health care for sustainability, and as an expression of government's commitment.
- Promote effective public-private partnerships in order to strengthen the coordination and management of RH services.

Masaka RRH Inside Operation Theatre

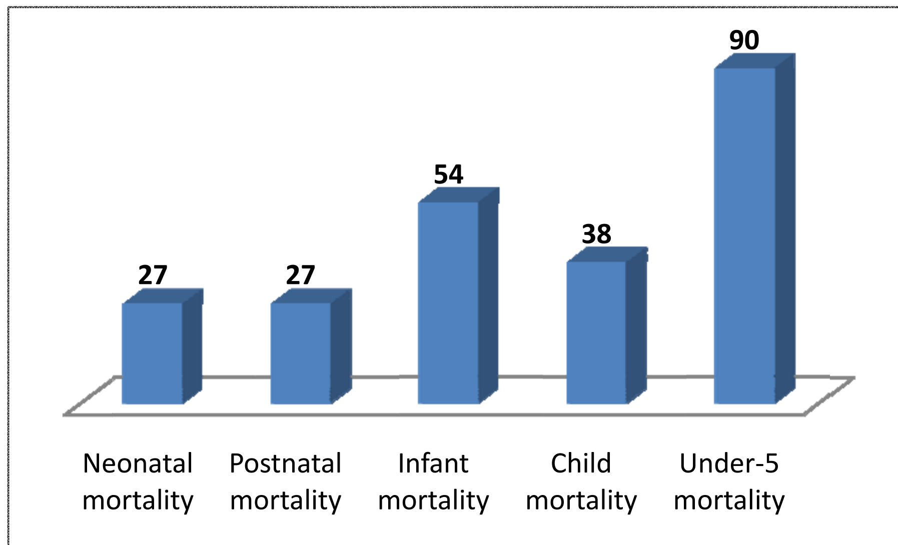
Child Health Sub-Accounts

6. Child health sub-accounts

6.1Introduction

Uganda has shown tremendous progress in reducing child mortality in the past decade. This was due to improvements in the health care delivery mechanisms including increased immunization coverage, targeted malaria campaigns and support from health development partners. Nevertheless, child mortality continues to be high as shown in Figure 12 and is even higher in rural areas.

Figure 12: Uganda Child Mortality Estimates



Source: Uganda Demographic and Health Survey 2011

The rationale for the CH sub-accounts is built in the desire to improve the health of children within national and international commitments. For instance more than 10 million children die each year before the age of five in the World. The MDG commitment requires reducing under-five mortality by two thirds by the year 2015. In addition, Uganda is a signatory to the convention of the Rights of the child which commits countries to allocate resources and report on the amount spent on child health interventions. Finally, assessing CH spending on interventions is essential to inform policy decisions on their efficiency and cost.

CH Sub accounts set out to answer the following questions:

1. What is the current level of funding for CH?
2. What are the current sources of funding for CH and who manages these funds?
3. What is the direct contribution of households for CH?
4. What is the distribution of CH resources between various CH interventions?
5. What proportion of CH expenditures is spent at hospitals vs. lower level facilities?
6. Who provides CH care services and with what resources?

7. To what extent are child health expenditures dependent on private sources and ROW?

The following are key CH Sub-accounts results:

- CH expenditure as a % of THE was 14% in 2008/09 and 2009/10 (THECH was Shs.389bn yet required was 1.25trillion (Child Survival Strategy). Whereas children under 5 years account for about 20% of the population.
- Household expenditure on CH as a % of THE on CH was 63% in 2008/09 and 61% in 2009/10
- Government CH expenditure as a % of TGHE was 11% for the two years of study
- Household CH expenditure as a % of total HH health expenditure was 20% for both years.
- Health expenditure per child below 5 years was 40 US $ in 2008/09 and 39US$ in 2009/10.

6.2Results: Child Health Sub-Accounts

Table 25: Summary Statistics for Child Healthsub-account expenditures

Indicators	2008/2009	2009/10
Total population of children under-five	5,018,151	5,670,228
Total Health Expenditure (THE) (Billions UGX)	2,808.798	3,234.946
THE (Billions $)	1.45	1.59
Total CH expenditure (THECH)(Billions UGX)	389.031	449.189
THECH (Billions $)	0.20	0.22
CH Expenditure as a % of THE	14%	14%
THECH per Child below 5 years per year(UGX)	77,525	79,219
THECH per Child below 5 years per year ($)	40	39
Total Government Expenditure on health (Billions UGX)	450.290	472.610
Total Government expenditure CH (Billions UGX)	66.94	103.34
Total Government expenditure CH per child below 5 years(UGX)	13,340	18,224
Total Government expenditure CH per child below 5 years(US$)	6.9	9.0
Government expenditure on CH as a % of Total Government Health expenditure	15%	22%
Government expenditure on CH as a % of THECH	17%	23%
Household expenditure on CH (Billions UGX)	245.716	277.351
Household expenditure on CH (Billions $)	0.13	0.14
Household expenditure on CH as a % of THECH	63%	62%
ROW expenditure on CH as a % of THECH	27%	20%
FINANCING SOURCES AS A % OF THECH: including HH Contribution		
Public	4%	12%
Households	63%	62%
Private others	5%	6%

Indicators	2008/2009	2009/10
Donors and ROW	27%	20%
FINANCING AGENT DISTRIBUTION AS A % OF THECH:		
Public	17%	23%
Households	63%	62%
Private (Others)	3%	3%
NGOs & ROW	16%	12%
PROVIDER DISTRIBUTION AS A % OF THECH:		
Public	24%	21%
PFP (FB)	42%	42%
PNFP (FB)	20%	19%
NGOs and ROW (NFB)	13%	17%
FUNCTION DISTRIBUTION AS A % OF THECH:		
Inpatient curative care (CH services)	45%	44%
Outpatient Curative Care(CH services)	32%	29%
Pharmaceuticals and other non-medical durables for CH	9%	8%
Prevention and Public Health services(CH)	12%	16%
Health care related functions(CH)	3%	2%
Policy advocacy for Child health	0.2%	0.2%

6.3 Financing Sources of Child Health Care: Who Pays for Child Health Services?

Table 26 indicates that much of the funding for Child Health services in the two FYs was provided by the private sector; over 65% of Total Child Health expenditure for the two years. Public sources accounted for the least in the two financial years.

Table 26: Sources of financing for CH FYs 2008/09 and 2009/10

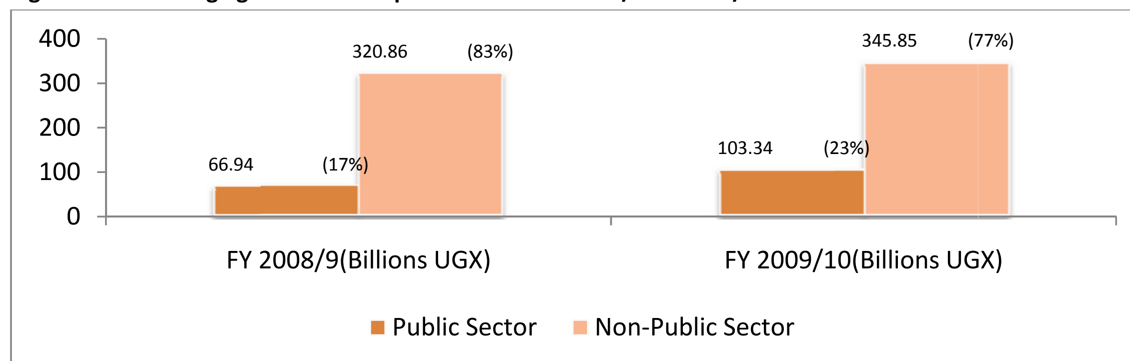
	FY2008/09 Amount in Billions UGX	% of Total	FY 2009/10 Amount in Billions	% of Total
Public Funds	17.46	4%	52.19	12%
Private Funds	267.04	69%	305.31	68%
ROW Funds	104.53	27%	91.68	20%
TOTAL	**389.03**		**449.19**	

A significant percentage of THECHwas managed by the non-public sector, with only 17% of the child health funds managed by the public sector and 83% was managed by the non-public sector FY2008/09. There was a 6% increase in the management of CH funds for the public sector in FY 2009/10 which offset an equal decline in the percentage of funds managed by the non-public sector. (See Table 27 below)

Table 27: Financing agents for CH expenditures – FYs 2008/09 – 2009/10

	FY 2008/9 Amount Billions UGX	% of Total	FY 2009/10 Amount Billions UGX	% of Total
Public Sector	66.94	17%	103.34	23%
Non-Public Sector	320.86	83%	345.85	77%
TOTAL	**387.80**		**449.19**	

Figure 13: Financing agents for CH expenditures – FYs 2008/09 – 2009/10



Households were a significant player in the management of CH resources, controlling more than half of the total private funds spent on CH services in the two years of the study. District health services, which are the service delivery levels, manage only a minor percentage of Child Health funds. Table 28, Figure 13 and Figure 14 show detailed transfers through Financing Agents.

Table 28: Detailed transfers through financing agents:

	FY2008/09	FY2009/10
Public	**17%**	**23%**
Central level institutions	15%	21%
District health service	2%	2%
Non-Public/Private	**83%**	**77%**
Households	63%	62%
NGOs	16%	12%
Other private	3%	3%

Other private includes private health insurance and private practitioners

Figure 14: Detailed transfers through financing agents 2008/09

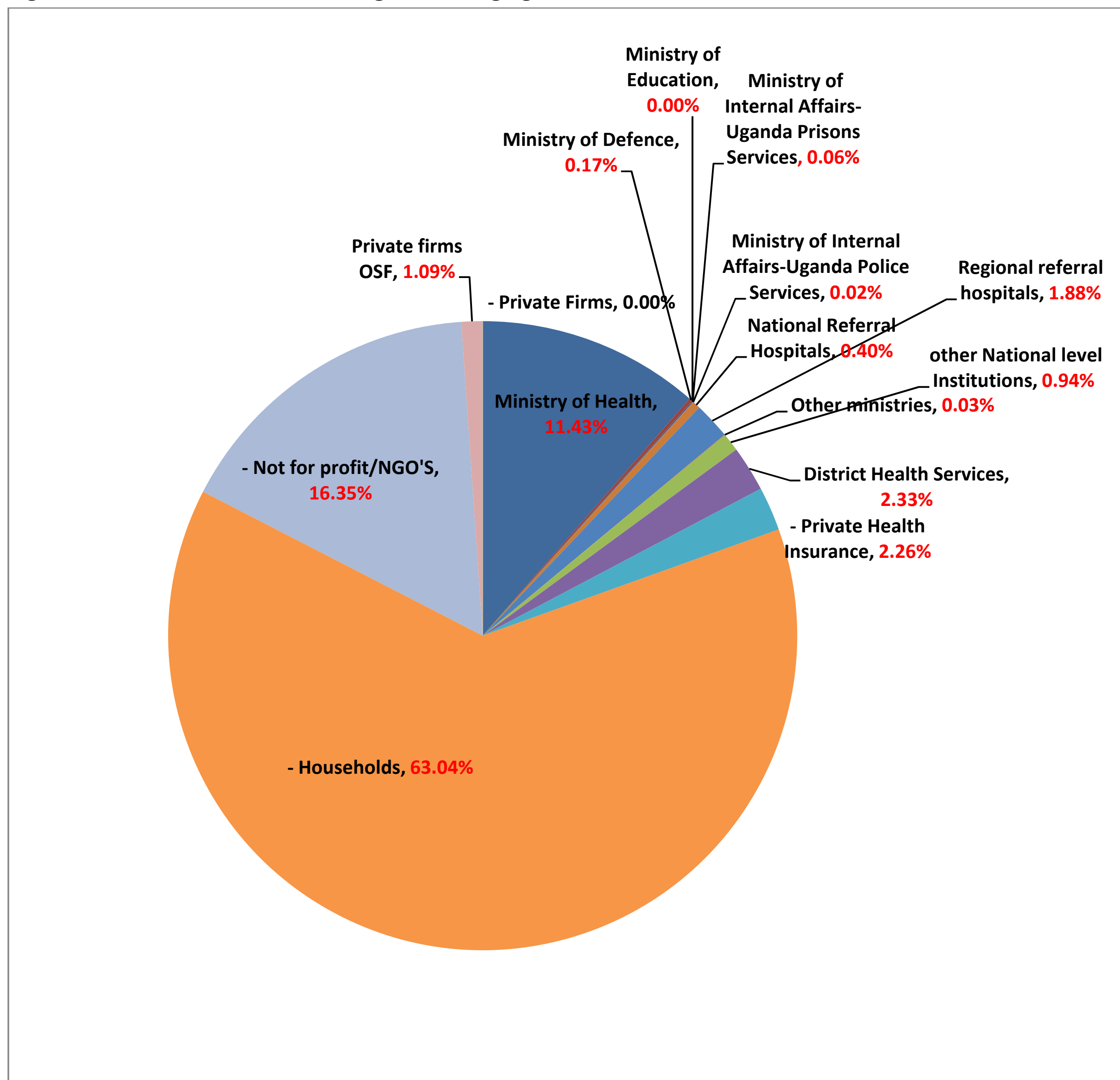
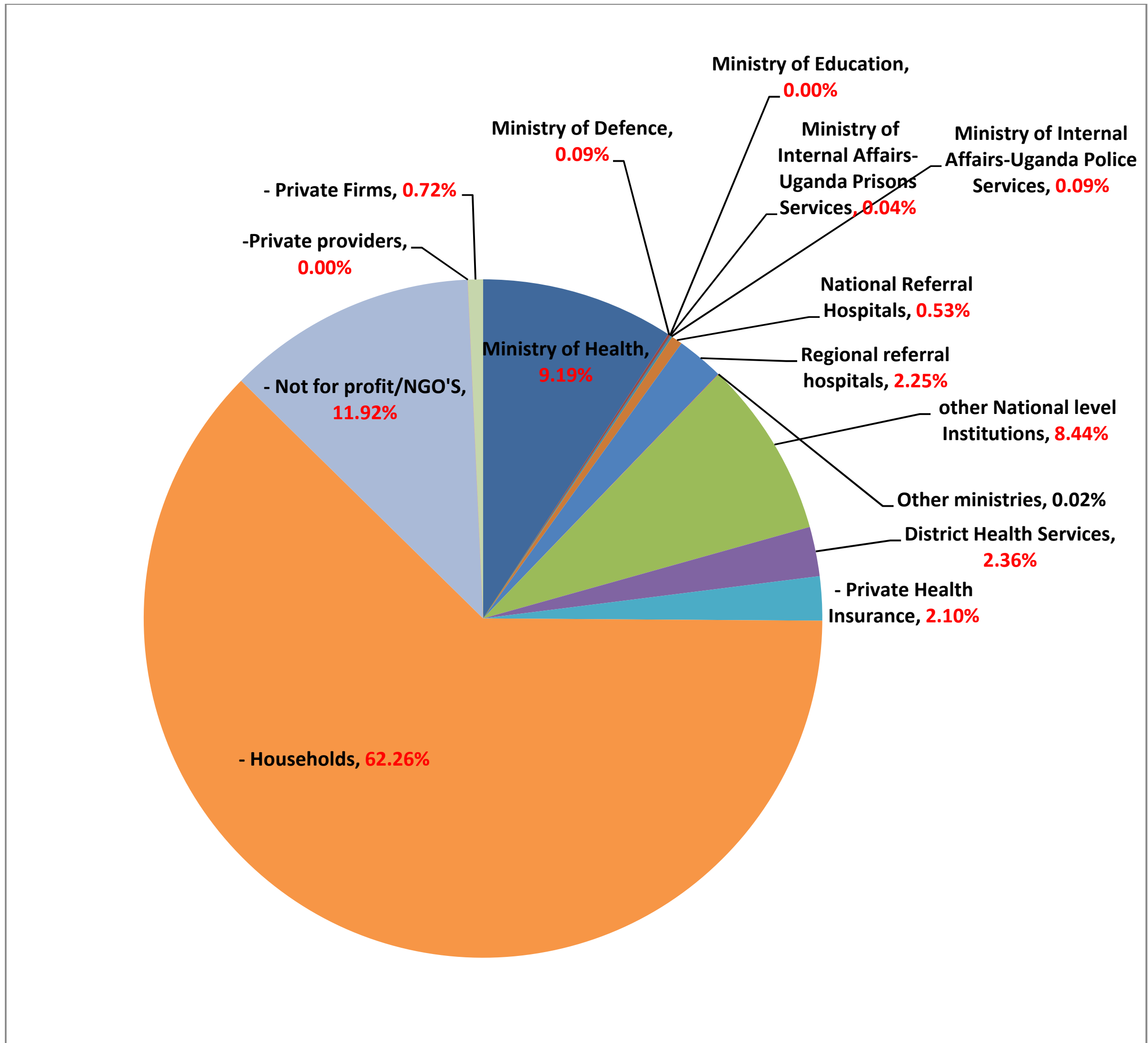


Figure 15: Detailed transfers through financing agents 2009/10



6.4 Child Health Expenditure by Providers: Who Uses Child Health Funds To Deliver Care?

There was a fair balance between expenditure by levels of care- hospitals versus lower level facilities for the two years of the study. Table 29 provides information on the providers of child health services.

Table 29: Child Health expenditures by level of care FY2008/09 - 2009/10

	FY2008/09 Amount Billions UGX	% of Total	FY2009/10 Amount Billions UGX	% of Total
Hospital Level	144.35	37%	158.23	35%
Lower Level	144.03	37%	163.31	36%
Other Health Providers	100.66	26%	127.65	29%
TOTAL	**389.04**		**449.18**	

Other health providers include traditional healers, public health programmes, central management and research and training institutions.

6.5 Child Health Expenditure by Function: What Services Are Purchased With Child Health Funds?

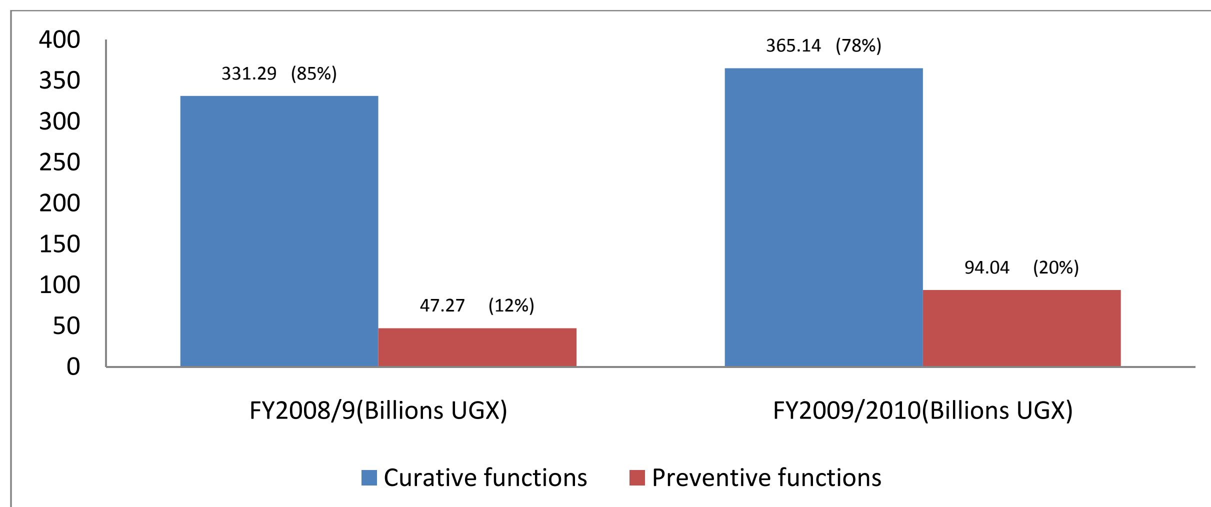
Table 30 and Figure 16give the expenditure breakdown on Child Health expenditures by function. Much of the child health funds were used to purchase curative services 85% in FY2008/9, while 12% was used for preventive CH services. An increase of 8% in CH funds invested in preventive care in the subsequent financial year offset a reduction in curative CH services by 7%.

Table 30: Child Health Expenditure by functions FYs 2008/9 -2009/10

	FY2008/09 Amount Billions UGX	% of Total	FY2009/10 Amount Billions UGX	% of Total
Curative functions	331.29	85%	365.14	78%
Preventive functions	47.27	12%	94.04	20%
Other Functions	10.47	3%	10.20	2%
TOTAL	**389.03**		**469.37**	

Other functions include health care related functions, addendum functions and health functions expenditures not specified by kind.

Figure 16: Child Health Expenditure by functions FYs 2008/9 -2009/10



6.6 Conclusions and recommendations

6.6.1 Conclusions

- Private sources play a significant role in financing CH services contributing over 65% of THECH. Significant players in private financing are HH contributing over 60% of private health expenditures on CH.
- The non – public sector is managing a significant percentage of CH expenditures over 75% of THECH for the two years
- Expenditure is predominantly on curative functions over 75% of THECH for the two years

6.6.2 Recommendations

- Need to increase government investment in CH services
- Address the decline in the share of the provision of prevention and public health programs by increasing focus on preventive health care
- Increase investment in prevention programmes

7. Limitations of the Study

Unavailability of quality expenditure data: Some non-governmental and government institutions are reluctant to release information on their health spending. Record keeping seems to be a big challenge especially for the past years. Similarly inadequate data accessibility was encountered with international NGOs who have most of their health financing data kept at their country headquarters.

Public Expenditure Classification (Chart of Accounts):Government budget and expenditure reports do not directly match the NHA expenditure data classifications. Therefore, where there were gaps, health service utilization reports from Health Management Information System and expert opinion from costing studies were used to disaggregate government expenditures on inpatient and outpatient services as well as to estimate government spending on medicines and sub accounts.

Expenditure Overlaps:Some categories of expenditures overlap between Reproductive Health and Child Health such as PMTCT of HIV/AIDS, expenditure on management of new born, ITNs, Breast feeding counselling. Expert opinions were used to disaggregate these expenditures between the two sub accounts. Some estimates had to combine ‘ hard’ financial figures with ‘soft’ estimates to arrive at final expenditure estimations in some cases.

Data not collected from a small number of NGOs and private employers:A small number of NGOs and private firms did not fill the questionnaire. The estimates collected were however weighted and the universal expenditure for those categories arrived at. It is also believed that some of the spending is reported by other institutions, but all this does not compensate for all the missed data, and it is believed that this could marginally underestimate spending from some these institutional summaries.

Other contributions by community and in Kind:It is very common that other contributions are by communities, individuals, donors in- kind. The NHA estimates did not capture the community in kind contributions but it valued some of the in kind contributions by NGOs and Donors. Never the less the valuation of in-kind contributions was a huge challenge to the NHA team because some in-kind contribution could not have monetary value estimates in the Country.

Funding Gaps**:**Due to financial constraints the NHA team could not cover large samples for some categories of institutions. However, to arrive at the universal category estimations, all samples were weighted.

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9. ANNEXES

Annex 1: Glossary

Financing Sources (FS) are entities that provide health funds. They answer the question "Where does the money come from?" Examples are ministries of finance, households, and donors.

Financing Agents (HF) receives funds from financing sources and use the funds to pay for/purchase health care. Financing agents are important because they have programmatic responsibilities, i.e., they control how the funds are used. This category answers the question
"Who manages and organizes the funds?" Examples are ministries of health and insurance companies.

Providers (HP) are the end-users of health care funds, i.e., the entities that deliver the health service. They represent the answer to the question, "Where does the money go?" Examples are private and public hospitals, clinics, and health care stations.

Functions (HC) refer to the provider services for which health funds pay. Information at this level answers the question "What type of service was actually provided?" Examples are preventive, curative, and long-term nursing care, administration of care facilities, and medical goods such as pharmaceuticals.

Equity: Is defined as systems of justice based on conscience and fairness in health while equality is the condition of being equal. Equity in health implies addressing differences in health status that are unnecessary, avoidable and unfair. It is achieved through the distribution of societal resources for health, including but not only through the actions of the health sector.

Efficiency: The allocation of health resources in a manner which obtains the best value at least cost.

NHA Institutionalization: Countries can be classified as having institutionalized NHA if they fulfill four simple criteria: (i) consistent government-mandated production of a minimum set of NHA data; (ii) consistent use of NHA data; (iii) adequate financial, human, and infrastructure capacity for production and utilization of NHA data; and (iv) use of health accounts methodology in producing NHA data.

NHA Entities: Institutions sampled to undertake the NHA survey.

Fiscal Space: Capacity of gov't to provide additional budgetary resources for a desired purpose without any prejudice to the sustainability of its financial position

Universal coverage of Health: Universal coverage of health care means that everyone in the population has access to appropriate promotive, preventive, curative and rehabilitative health care when they need it and at an affordable cost.1 Universal coverage thus implies *equity of access* and *financial risk protection*. Itis also based on the notion of equity in financing, i.e. that people contribute on the basis of ability to pay rather than according to whether they fall ill. This implies that a major source of health funding needs to come from prepaid and pooled contributions rather than from fees or charges levied once a person falls ill and accesses services.

Development partner (DP): includes each and all of external Governments, bilateral agencies, multilateral agencies, funding foundations and global/regional health initiatives that are committed to working together and with the GOU in a joint effort to support the funding, whether in pooled or non-pooled funding arrangements, and management of the implementation of the NDP/HSSIP and Annual Plans.

Equity: Is defined as systems of justice based on conscience and fairness in health while equality is the condition of being equal. Equity in health implies addressing differences in health status that are unnecessary, avoidable and unfair. It is achieved through the distribution of societal resources for health, including but not only through the actions of the health sector.

Annex 2: Sources by Financing Agents, FY2008/9 (Billions UGX)

CODE	CODE	FS.1 Public Funds		FS.2 Private Funds				FS.3 Rest of the World			
		FS.1.1.1	FS.1.1.2	FS.2.1	FS.2.2	FS.2.3	FS.2.4	FS.3.1	FS.3.2		
	FINANCING AGENTS	MOF	LGs	Private Firms	Households	Foundation funds/NGOs	Other Private funds	Donors/HDPs	International NGOs Foundations	TOTAL	% of total
HF.1.1.1	- Central Government										
HF.1.1.1.1	- Ministry of Health	116.3096				19.2120		80.9279		216.4495	7.71%
HF 1.1.1.2	- Ministry of Defence	4.4897								4.4897	0.16%
HF 1.1.1.3	- Ministry of Education	0.3870				0.0123			0.9836	1.3830	0.05%
HF 1.1.1.4	- Uganda Prisons Services	0.9242				0.1154			0.1162	1.1557	0.04%
HF 1.1.1.5	- Uganda Police Services	1.7391								1.7391	0.06%
HF 1.1.1.6	- National Referral Hospitals	57.4194			4.8501					62.2695	2.22%
HF 1.1.1.7	- Regional referral hospitals	47.8236	-	-	0.3607	0.0103	-	0.0020	0.3015	48.4982	1.73%
HF 1.1.1.8	- Other ministries	8.0550								7.9865	0.28%
HF 1.1.1.9	- other National level Institutions	7.2953			1.2218	0.2154		83.1075	30.0117	121.8516	4.34%
HF.1.1.3	- District Health Services	190.4098	5.4962	-	3.7378	1.5202	-	27.9353	16.0966	245.1957	8.73%
HF 2.5.1	- Parastatals	-								-	0.00%
HF.B	Private sector	-								-	0.00%
HF.2.2	- Private Health Insurance	-		24.5740	2.9065		1.2886	0.4544		29.2236	1.04%
HF 2.3	- Households	-		10.8720	1,200.9831					1,211.8550	43.14%
HF 2.4	- Not for profit/NGO'S	9.6317	0.0021	2.9111	-	74.3676	28.8597	466.2195	260.5751	842.5668	30.00%
HF 2.4.1	- Not For Profit Facility based									-	0.00%
HF 2.4.2	- Not for profit Non Facility based									-	0.00%
HF 2.5.2	- Private Firms			14.0658						14.0658	0.50%
	Total	444.4844	5.4982	52.4230	1,214.0600	95.4532	30.1483	658.3384	308.0848	2,808.7984	100.00%
	% of Total	15.82%	0.20%	1.87%	43.22%	3.40%	1.07%	23.44%	10.97%	100.00%	

Annex 3: Sources by Financing Agents Matrix, FY2009/10 (Billions UGX)

CODE	CODE	FS.1 Public Funds		FS.2 Private Funds				FS.3 Rest of the World				
		FS.1.1.1	FS.1.1.2	FS.2.1	FS.2.2	FS.2.3	FS.2.4	FS.3	FS.3.1	FS.3.2		
	FINANCING AGENTS	MOF	LGs	Private Firms	Households	Foundation funds/NGOs	Other Private funds	ROW	Donors/HDPs	International NGOs Foundations	TOTAL	% of Total
HF.1.1.1	- Central Government											
HF.1.1.1.1	- Ministry of Health	62.1785				1.5177			-	-	63.6962	1.97%
HF 1.1.1.2	- Ministry of Defence	3.6776				-			-	-	3.6776	0.11%
HF 1.1.1.3	- Ministry of Education	1.6982				0.0084			-	0.0635	1.7701	0.05%
HF 1.1.1.4	- Uganda Prisons Services	0.8476				0.3003			0.0345	0.0914	1.2739	0.04%
HF 1.1.1.5	- Uganda Police Services	2.2112							-	-	2.2112	0.07%
HF 1.1.1.6	- National Referral Hospitals	47.3687			4.0893					-	51.4580	1.59%
HF 1.1.1.7	- Regional referral hospitals	49.7694	-	-	0.4303	0.0021	-	-	0.0063	0.2649	50.4731	1.56%
HF 1.1.1.8	- Other ministries	7.4099							131.3558		138.7657	4.29%
HF 1.1.1.9	- other National level Institutions	91.4933			2.2571	6.1505			23.8912	12.1384	135.9306	4.20%
HF.1.1.3	- District Health Services	197.4261	2.5557	-	5.2709	2.4184	-	-	20.5906	18.7689	247.0307	7.64%
HF.2.2	- Private Health Insurance			34.5964	3.0113		0.8886		0.4693		38.9657	1.20%
HF 2.3	- Households			11.6160	1,356.7510						1,368.3670	42.30%
HF 2.4	- Not for profit/NGO'S	5.6096	0.1003	6.3732	-	90.4576	34.8726	-	675.5855	307.6790	1,120.6779	34.64%
HF 2.5.2	- Private Firms			10.6485							10.6485	0.33%
	Total	**469.6902**	**2.6561**	**63.2340**	**1,371.8100**	**100.8550**	**35.7612**	**-**	**851.9333**	**339.0062**	**3,234.9461**	**100.00%**
	% of Total	**14.52%**	**0.08%**	**1.95%**	**42.41%**	**3.12%**	**1.11%**	**0.00%**	**26.34%**	**10.48%**	**100.00%**	

Annex 4: Financing Agents by Provider Matrix, FY2008/9 (Billions UGX)

		HF.1.1.1.1	HF 1.1.1.2	HF 1.1.1.3	HF 1.1.1.4	HF 1.1.1.5	HF 1.1.1.6	HF 1.1.1.7	HF 1.1.1.8	HF 1.1.1.9	HF.1.1.3	HF.2.2	HF 2.3	HF 2.4	HF 2.5.2		
CODE	**HEALTH PROVIDER**	**Ministry of Health**	**Ministry of Defense**	**Ministry of Education**	**Ministry of Internal Affairs-Uganda Prisons Services**	**Ministry of Internal Affairs-Uganda Police Services**	**National Referral Hospitals**	**Regional referral hospitals**	**Other ministries**	**other National level Institutions**	**District Health Services**	**Private Health Insurance**	**Households**	**Not for profit/NGO'S**	**Private Firms**	**Total**	**% of Total**
HP.1	Hospitals																
HP.1.1.1	Government owned Hospitals	-	4.4897		1.1557				-	-	-	0.0273		-		5.6727	0.20%
HP.1.1.1.1	National Referral Hospital	-					62.2695		-	-	-	0.0390	4.8827	19.2690		86.4603	3.08%
HP.1.1.1.2	Regional Referral Hospital	-						48.4982	-	-	-		0.3607	35.9005		84.7594	3.02%
HP.1.1.1.3	General Hospitals	-							7.4820	-	8.3873		3.7378	58.2960		77.9031	2.77%
HP.1.1.2	Private Hospitals																
HP.1.1.2.1	PNFP Hospitals	-							-	-	20.0046	1.2978	189.6245	18.5667		229.4936	8.17%
HP.1.1.2.2	PFP Hospitals	-							-	-	-	27.2987	229.6585			256.9571	9.15%
HP.3.4.9.1	Government lower level units	-							-		154.9559			59.2458		214.2017	7.63%
HP.3.4.9.2	PNFP lower levels of care	-							0.0508	-	-		97.3770	7.2451		104.6730	3.73%
HP.3.4.9.3	Private for profit Clinic	13.1307							-	0.3450	-	0.2168	646.9376	2.6306	5.3814	668.6422	23.81%

		HF.1.1.1.1	HF 1.1.1.2	HF 1.1.1.3	HF 1.1.1.4	HF 1.1.1.5	HF 1.1.1.6	HF 1.1.1.7	HF 1.1.1.8	HF 1.1.1.9	HF.1.1.3	HF.2.2	HF 2.3	HF 2.4	HF 2.5.2		
CODE	**HEALTH PROVIDER**	**Ministry of Health**	**Ministry of Defense**	**Ministry of Education**	**Ministry of Internal Affairs-Uganda Prisons Services**	**Ministry of Internal Affairs-Uganda Police Services**	**National Referral Hospitals**	**Regional referral hospitals**	**Other ministries**	**other National level Institutions**	**District Health Services**	**Private Health Insurance**	**Households**	**Not for profit/NGO'S**	**Private Firms**	**Total**	**% of Total**
	and Drug shops																
HP.3.4.9.4	All other OPD community and other integrated care centres	-				1.7391			-	0.0138	53.0515		33.8501	1.2700		89.9245	3.20%
HP.3.9.3	Traditional healers	0.0685							0.4537		-		4.2043	5.8883		10.6148	0.38%
HP.5	Provision and administration of public health programmes	-		1.3830					-	103.2037	-	0.3440	1.2218	591.6159		697.7683	24.84%
HP.5.2	Blood services	-							-	7.6999	-			-		7.6999	0.27%
HP.6.1.1	Central MoH HQ	-							-	6.4718	-			18.9666		25.4384	0.91%
HP.6.1.2	District health office	-							-		8.7964			-		8.7964	0.31%
HP.7.3	On-site facilities to providers	-							-	-	-			-	7.5984	7.5984	0.27%
HP.8.1	Research Institutions	203.3188							-	-	-			19.9042		223.2230	7.95%
HP.8.2	Training	-							-	-	-			2.3212		2.3212	0.08%

CODE	HEALTH PROVIDER	HF.1.1.1.1 Ministry of Health	HF 1.1.1.2 Ministry of Defense	HF 1.1.1.3 Ministry of Education	HF 1.1.1.4 Ministry of Internal Affairs-Uganda Prisons Services	HF 1.1.1.5 Ministry of Internal Affairs-Uganda Police Services	HF 1.1.1.6 National Referral Hospitals	HF 1.1.1.7 Regional referral hospitals	HF 1.1.1.8 Other ministries	HF 1.1.1.9 other National level Institutions	HF.1.1.3 District Health Services	HF.2.2 Private Health Insurance	HF 2.3 Households	HF 2.4 Not for profit/NGO'S	HF 2.5.2 Private Firms	Total	% of Total
	Institutions																
HP.8.3	Institutions providing health related services	-							-	2.1223	-			-		2.1223	0.08%
HP.nsk		1.9952							-	-	-			1.4468	1.0860	4.5279	0.16%
	Total	218.5131	4.4897	1.3830	1.1557	1.7391	62.2695	48.4982	7.9865	119.8565	245.1957	29.2236	1,211.8550	842.5668	14.0658	2,808.7984	100.0%
	% of total	7.78%	0.16%	0.05%	0.04%	0.06%	2.22%	1.73%	0.28%	4.27%	8.73%	1.04%	43.14%	30.00%	0.50%	100.00%	

Annex 5: Financing Agents by Provider Matrix, FY2009/10 (Billions UGX)

		HF.1.1.1.1	HF 1.1.1.2	HF 1.1.1.3	HF 1.1.1.4	HF 1.1.1.5	HF 1.1.1.6	HF 1.1.1.7	HF 1.1.1.8	HF 1.1.1.9	HF.1.1.3	HF.2.2	HF 2.3	HF 2.4	HF 2.5.2		
CODE	HEALTH PROVIDER	Ministry of Health	Ministry of Defence	Ministry of Education	Ministry of Internal Affairs-Uganda Prisons Services	Ministry of Internal Affairs-Uganda Police Services	National Referral Hospitals	Regional referral hospitals	Other ministries	other National level Institutions	District Health Services	Private Health Insurance	Households	Not for profit/NGO'S	Private Firms	Total	% of Total
HP.1	Hospitals																
HP.1.1.1	Government owned Hospitals		3.6776		1.2739					0.0000	0.0000	0.0860		1.2273		6.2648	0.19%
HP.1.1.1.1	National Referral Hospital						36.6602			0.0000	0.0000	0.0576	4.1242	10.1203		50.9623	1.58%
HP.1.1.1.2	Regional Referral Hospital							50.4731		0.0000	0.0000		0.4303	28.6229		79.5262	2.46%
HP.1.1.1.3	General Hospitals								6.7520	0.0000	8.2411		5.2709	86.9874		107.2514	3.32%
HP.1.2	Mental Health Hospitals						13.1968			0.0000	0.0000			9.7662		22.9631	0.71%
HP.1.1.2	Private Hospitals									0.0000	0.0000					0.0000	0.00%
HP.1.1.2.1	PNFP Hospitals									0.0000	22.6052	1.2102	261.8618	18.1420		303.8192	9.39%
HP.1.1.2.2	PFP Hospitals									0.0000	0.0000	36.8554	258.8125			295.6679	9.14%
HP.3.4.9.1	Government lower level units	3.1588				2.2112					168.0662			64.1256		237.5618	7.34%
HP.3.4.9.2	PNFP lower levels of care									0.0000	36.9352		96.9108	7.7564		141.6023	4.38%
HP.3.4.9.3	Private for profit Clinic and								0.6579	0.4418	0.0000	0.2843	730.8410	9.1014	2.1278	743.4543	22.98%

	Drug shops																
HP.3.4.9.	All other OPD community and other integrated care centres									0.0000	0.0000		3.6669	3.6443		7.3111	0.23%
HP.3.9.3	Traditional healers										0.0000		4.1914	1.2514		5.4428	0.17%
HP.5	Provision and administration of public health programmes									105.4020	0.0000	0.4691	2.2571	323.6478		431.7760	13.35%
HP.5.2	Blood services									9.9267	0.0000			8.4131		18.3397	0.57%
HP.6.1.1	Central MoH HQ	191.8932								14.2832	0.0000			18.4856		224.6619	6.94%
HP.6.1.2	District health office										11.1830					11.1830	0.35%
HP.7.3	On-site facilities to providers									0.0000	0.0000			0.0000	7.8678	7.8678	0.24%
HP.8.1	Research Institutions						1.6010			3.3174	0.0000			44.5732		49.4916	1.53%
HP.8.2	Training Institutions			1.7701						0.0000	0.0000			2.3443		4.1144	0.13%
HP.8.3	Institutions providing health related services									2.5595	0.0000			482.4688		485.0283	14.99%
HP.nsk											0.0000	0.0030		0.0000	0.6529	0.6559	0.02%
Total		195.0520	3.6776	1.7701	1.2739	2.2112	51.4580	50.4731	7.4099	135.9306	247.0307	38.9657	1368.3670	1120.6779	10.6485	3234.9461	100.0%
% of total		6.03%	0.11%	0.05%	0.04%	0.07%	1.59%	1.56%	0.23%	4.20%	7.64%	1.20%	42.30%	34.64%	0.33%	100.00%	

Annex 6: Provider by Function Matrix, FY2008/9 (Billions UGX)

	CODE	HP.1 Hospitals																					
CODE	HEALTH FUNCTION	HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private owned Hospitals																	
		HP.1.1.1.1	HP.1.1.1.2	HP.1.1.1.3	HP.1.2	HP.1.1.2.1	HP.1.1.2.2	HP.3.4.9.1	HP.3.4.9.2	HP.3.4.9.3	HP.3.4.9.4	HP.3.9.3	HP.5	HP.5.2	HP.6.1.1	HP.6.1.2	HP.7.3	HP.8.1	HP.8.2	HP.8.3	HP.nsk		
		National Referral Hospital	Regional Referral Hospital	General Hospitals	Mental Health Hospitals	PNFP Hospitals	PFP Hospitals	Government lower level units	PNFP lower levels of care	Private for profit Clinic and Drug shops	All other OPD community and other integrated care centres	Traditional healers	Provision and administration of public health programmes-NGOs	Blood services	Central MoH HQ	District health office	On-site facilities to providers	Research Institutions	Training Institutions	Institutions providing health related services		Total	
HC.1	Services of Curative Care		0.0000																				
HC.1.1	Inpatient Curative Care	13.2872	8.2836	5.0965	0.0000	197.5629	242.0500	39.8934	15.4852		0.0138		60.1670	0.0000	2.4537	0.0000						584.2934	20.80%
HC.1.3	Outpatient curative care	4.6934	5.2819	3.3024	0.0000	91.7956	6.4247	29.3888	658.6150	0.0911	33.8501		117.8904	0.0000	2.3020	0.0000	3.5161					957.1515	34.08%
HC.1.4	Services of Curative home Care		0.0000	0.0000	0.0000			0.0000	0.0000		0.0000		0.0000	0.0000	0.1676	0.0000						0.1676	0.01%
HC.2	Services of Rehabilitative Care	0.1122	0.0000	0.0000	0.0000	0.0342	0.1302	0.0000	0.0000		0.0000		0.0000	0.0000	0.5770	0.0000						0.8537	0.03%
HC.4	Ancilliary Services to Health Care																						
HC.4.1	Clinical Laboratory	2.8254	2.7536	0.2039	0.0000	0.4539	0.7379	2.8280	0.2790	0.0000	0.0000	0.0000	0.0000	1.4468	2.1346	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	6.3345	0.23%
HC.4.2	Diagnostic imaging	0.0594	0.0000	0.0000	0.0000	0.0254	0.3203	0.0000	0.0000		0.0000		0.0000	0.0000	3.0259	0.0000						3.4311	0.12%
HC.4.3	Patient transport/Emergency rescue	0.0119	0.0000	0.0000	0.0000	0.0288	0.0676	0.0000	0.0000		0.0000		0.6697	1.3080	0.0000	0.4398						2.5258	0.09%
HC.4.9	All other Miscellaneous ancillary services	0.0132	0.0000	3.6017	6.7256	0.6721	0.1609	0.0000	1.6360		0.0000		0.0000	0.1919	0.0000	0.0000						13.0015	0.46%
HC.5	Medical Goods Dispensed to Outpatients																						
HC.5.1	Pharmaceuticals and other Medical non-Durables	7.4372	16.3113	8.8800	0.0000	1.4552	3.3944	2.0579	1.4150	0.1257	0.0000	0.0000	82.1948	0.0000	76.3611	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	199.6327	7.11%
HC.5.1.1-2	Pharmaceuticals (prescribed and over-the-	10.0529	3.1180	0.0000	3.4323			0.0000	0.0000		0.0993		0.0000	4.1208	0.2728	0.8796						21.9756	0.78%

	counter)																						
HC.5.1.3	Other medical non-durables	0.1691	0.0000	0.0000	0.0000			0.0000	0.0000		0.0000		0.0724	0.1122	0.1565	0.0000						0.5102	0.02%
HC.5.2	Therapeutic Appliances and other medical durables	0.2914	0.0000	0.0000	0.0000	0.0768	0.0342	0.0000	0.0000		0.0000		0.0000	0.0000	8.3803	0.0000						8.7827	0.31%
HC.6	Prevention and Public Health Services (outreach)	0.0062	0.9394	6.9249	0.0000	2.6833	1.9777	12.5401	2.2937		1.7888		0.0000	0.0000	6.2849	0.0000	2.3440					37.7830	1.35%
HC.6.1	Maternal and child health; family planning and counselling	8.8367	6.2581	15.0759	4.9400	1.2831	0.5706	8.6502	1.9615		0.0000		0.0000	0.0000	2.3920	0.0000						49.9682	1.78%
HC.6.2	School health services	0.5803	0.0000	0.0000	0.0000			0.0000	0.0000		0.0000		0.0000	0.0000	0.6020	0.4398						1.6222	0.06%
HC.6.3	Prevention of communicable diseases (e.g. HIV/AIDS, malaria)	8.3428	12.8151	17.4661	20.6620	7.3761	0.9446	12.9030	20.7145	2.6306	0.5082		353.6713	0.0000	58.5322	0.8796						517.4463	18.42%
HC.6.4	Prevention of non-communicable diseases	1.1076	0.5273	0.0000	0.3123	0.0697		0.0000	0.0000		0.0000		0.0000	0.0000	0.3121	0.8796						3.2087	0.11%
HC.6.5	Occupational Health care	0.5803	0.0000	0.0000	0.0000			0.0000	0.0000		0.0000		0.0000	0.0000	0.1166	0.8796						1.5765	0.06%
HC.6.6	Monitoring and Evaluation	0.6098	0.0000	2.0219	0.0000	0.3425		0.0000	0.0000		0.0000		2.1637	0.0000	0.8773	0.8796						6.8947	0.25%
HC.6.9	All other miscellaneous public health services	0.7468	0.0000	5.5719	0.1325			0.0000	0.0000		0.0000		0.3440	0.0000	13.6549	0.8796						21.3297	0.76%
HC.7	Health Administration and Health Insurance	11.3402	7.9229	0.3355	0.0000	6.8662	0.1439	35.5667	3.5949	0.8672	0.5179		77.4776	0.9964	0.0000	0.8796						146.5092	5.22%
HC.7.1	Gov't Admin of Health	0.5803	0.0000	3.5342	6.1837			0.3592	0.0000		0.0000		0.0000	0.0000	0.0000	0.8796						11.5371	0.41%
HC.7.2	Admin of Health Insurance	0.5803	0.0000	0.0000	0.0000	1.6659		0.0000	0.0000		0.0000		0.0000	0.0000	0.0000	0.8796						3.1259	0.11%
HC.nsk	HC expenditure not specified by any kind	0.5803	0.0000	3.0672	0.0000	0.4349	10.3284	0.0000	0.0000	0.0312	0.0000	10.0926	0.0000	0.0000	0.5850	0.0000					1.0860	26.2055	0.93%
HCR.	Health Care Related	0.5803	0.0000	0.0000	0.0000			0.0000	0.0000		0.0000		0.0000	0.0000	0.0000	0.0000						0.5803	0.02%
HCR.1	Capital formation for health care provider	10.5948	15.0264	1.0904	2.1982	2.6006		49.9438	0.0000		0.0862		1.2475	0.9362	27.1447	0.0000	1.7383			2.1223		114.7294	4.08%

	institutions																						
HCR.2	(Formal) Education and Training of Health Personnel	2.9597	2.3250	0.1957	5.8640			0.0000	0.0000		0.0000		1.8700	0.0343	1.2764	0.0000			2.3212			16.8462	0.60%
HCR.3	Research and development in health	1.6152	0.9178	0.0000	0.1859			0.0000	0.0000		0.0000		0.0000	0.0000	0.3432	0.0000		21.8994				24.9615	0.89%
HCR.4	Food, hygiene and drinking water control	0.8039	0.0000	1.5350	0.0000	0.0112		0.0000	0.0000		0.0000		0.0000	0.0000	14.1893	0.0000						16.5395	0.59%
HCR.5	Environmental Health	0.6145	0.0000	0.0000	0.0000			0.3013	0.0000		0.0086		0.0000	0.0000	0.1432	0.0000						1.0676	0.04%
HCR.nsk	HCR expenditure not specified by any kind	0.5803	0.0000	0.0000	0.2781				0.0000	0.0196			0.0000	0.0000	0.0000	0.0000						0.8780	0.03%
Total		90.5940	82.4804	77.9031	50.9146	315.4384	267.2855	194.4324	705.9948	3.7654	36.8730	10.0926	697.7683	9.1466	222.2854	8.7964	7.5984	21.8994	2.3212	2.1223	1.0860	2808.7984	100.0%
% of total		3.23%	2.94%	2.77%	1.81%	11.23%	9.52%	6.92%	25.14%	0.13%	1.31%	0.36%	24.84%	0.33%	7.91%	0.31%	0.27%	0.78%	0.08%	0.08%	0.04%	100.00%	

Annex 7: Provider by Function Matrix, FY2009/10 (Billions UGX)

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	HEALTH FUNCTION	HP.1.1.1.1	HP.1.1.1.2	HP.1.1.1.3	HP.1.1.2	HP.1.1.2.1	HP.1.1.2.2	HP.3.4.9.1	HP.3.4.9.2	HP.3.4.9.3	HP.3.4.9.	HP.3.9.3	HP.5	HP.5.2	HP.6.1.1	HP.6.1.2	HP.7.3	HP.8.1	HP.8.2	HP.8.3	HP.nsk		
		National Referral Hospital	Regional Referral Hospital	General Hospitals	Mental Health Hospitals	PNFP Hospitals	PFP Hospitals	Government lower level units	PNFP lower levels of care	Private for profit Clinic and Drug shops	Community and centres[5]	Traditional healers	Provision and admin-NGOs/CBO[6]s	Blood services	Central MoH HQ	District health office	On-site facilities to providers	Research Institutions	Training Institutions	Institutions providing health related svs		Total	% of total
HC.1	Services of Curative Care																						
HC.1.1	Inpatient Curative Care	14.0673	4.2336	25.5489	1.2737	161.3825	275.3440	24.7911	58.1465	295.8451	3.6669	4.1914	23.2773	-	-	1.1183		-	-	1.8930		894.7796	27.66%
HC.1.3	Outpatient curative care	3.7090	1.6515	3.7168	0.9876	107.4780	8.8008	24.6554	52.1824	429.3047	1.7042		15.6576	-	-	-	3.6777	-	-	-		653.5258	20.20%
HC.1.4	Services of Curative home Care		-	-	-			-	-		-		3.6997	-	-	1.1183		-	-	-		4.8180	0.15%
HC.	Service																						0.06

[5]All other community and other integrated care centres
[6]Provision and administration of public health programmes-NGOs/CBO

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	HEALTH FUNCTION	HP.1.1.1.1	HP.1.1.1.2	HP.1.1.1.3	HP.1.2	HP.1.1.2.1	HP.1.1.2.2	HP.3.4.9.1	HP.3.4.9.2	HP.3.4.9.3	HP.3.4.9.	HP.3.9.3	HP.5	HP.5.2	HP.6.1.1	HP.6.1.2	HP.7.3	HP.8.1	HP.8.2	HP.8.3	HP.nsk		
		National Referral Hospital	Regional Referral Hospital	General Hospitals	Mental Health Hospitals	PNFP Hospitals	PFP Hospitals	Government lower level units	PNFP lower levels of care	Private for profit Clinic and Drug shops	Community and centres[5]	Traditional healers	Provision and admin-NGOs/CBO[6]s	Blood services	Central MoH HQ	District health office	On-site facilities to providers	Research Institutions	Training Institutions	Institutions providing health related svs		Total	% of total
2	s of Rehabilitative Care		-	-	0.3422	0.0113		0.0154	-		-		1.4719	-	-	-		-	-	-		1.8409	%
HC.3	Services of long term nursing Care		-	-	-			-	-		-		3.6997	-	-	-		-	-	-		3.6997	0.11 %
HC.4	Ancilliary Services to Health Care																						
HC.4.1	Clinical Laboratory	0.5590	0.5169	0.1648	0.0897	0.3824	0.0637	0.0745	-	0.0177	-	-	9.7169	-	0.0535	1.1183	-	-	-	9.7662	-	22.5237	0.70 %
HC.4.2	Diagnostic imaging	2.0656	1.9446	-	-	0.0447	0.0671	-	-	0.0118	-		1.8061	-	8.3803	-		-	-			14.3201	0.44 %

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	HEALTH FUNCTION	HP.1.1.1.1	HP.1.1.1.2	HP.1.1.1.3	HP.1.2	HP.1.1.2.1	HP.1.1.2.2	HP.3.4.9.1	HP.3.4.9.2	HP.3.4.9.3	HP.3.4.9.	HP.3.9.3	HP.5	HP.5.2	HP.6.1.1	HP.6.1.2	HP.7.3	HP.8.1	HP.8.2	HP.8.3	HP.nsk		
		National Referral Hospital	Regional Referral Hospital	General Hospitals	Mental Health Hospitals	PNFP Hospitals	PFP Hospitals	Government lower level units	PNFP lower levels of care	Private for profit Clinic and Drug shops	Community and centres[5]	Traditional healers	Provision and admin-NGOs/CBO[6]s	Blood services	Central MoH HQ	District health office	On-site facilities to providers	Research Institutions	Training Institutions	Institutions providing health related svs		Total	% of total
HC.4.3	Patient transport/Emergency rescue	0.0453	-	-	0.0690	0.0279		1.9082	-		-		6.4852	1.5145	-	1.1183		-	-	-		11.1683	0.35 %
HC.4.9	All other Miscellaneous ancillary services		-	1.0713	0.1129	1.3563		3.0317	0.7387		-		-	0.6740	-	1.1183		-	-	14.7128		22.8160	0.71 %
HC.5	Medical Goods Dispensed to Outpatients																						
HC.5.1	Pharmaceuticals and	13.7007	4.3658	0.4945	1.0020	4.6341	5.3459	8.6624	1.5485	0.0499	-		95.4452	-	-	1.1183		-	-	-		136.3674	4.22 %

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	**HEALTH FUNCTION**	**HP.1.1.1.1**	**HP.1.1.1.2**	**HP.1.1.1.3**	**HP.1.2**	**HP.1.1.2.1**	**HP.1.1.2.2**	**HP.3.4.9.1**	**HP.3.4.9.2**	**HP.3.4.9.3**	**HP.3.4.9.**	**HP.3.9.3**	**HP.5**	**HP.5.2**	**HP.6.1.1**	**HP.6.1.2**	**HP.7.3**	**HP.8.1**	**HP.8.2**	**HP.8.3**	**HP.nsk**		
		National Referral Hospital	**Regional Referral Hospital**	**General Hospitals**	**Mental Health Hospitals**	**PNFP Hospitals**	**PFP Hospitals**	**Government lower level units**	**PNFP lower levels of care**	**Private for profit Clinic and Drug shops**	**Community and centres[5]**	**Traditional healers**	**Provision and admin-NGOs/CBO[6]s**	**Blood services**	**Central MoH HQ**	**District health office**	**On-site facilities to providers**	**Research Institutions**	**Training Institutions**	**Institutions providing health related svs**		**Total**	**% of total**
	other Medical non-Durables																						
HC.5.1.1-2	Pharmaceuticals (prescribed and over-the-counter)	3.2218	0.7918	-	0.4134			0.1121	-		-		-	4.6906	23.6552	1.1183		-	-	-		34.0032	1.05 %
HC.5.1.3	Other medical non-durables		0.2250	-	-		0.2044	-	-		-		0.1642	0.2082	0.4427	-		-	-	-		1.2446	0.04 %
HC.5.2	Therapeutic Appliances	0.0925	0.1794	-	0.1529		0.1288	0.1261	-	0.0124	-		-	-	0.5520	-		-	-	-		1.2442	0.04 %

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	HEALTH FUNCTION	HP.1.1.1.1	HP.1.1.1.2	HP.1.1.1.3	HP.1.2	HP.1.1.2.1	HP.1.1.2.2	HP.3.4.9.1	HP.3.4.9.2	HP.3.4.9.3	HP.3.4.9.	HP.3.9.3	HP.5	HP.5.2	HP.6.1.1	HP.6.1.2	HP.7.3	HP.8.1	HP.8.2	HP.8.3	HP.nsk		
		National Referral Hospital	Regional Referral Hospital	General Hospitals	Mental Health Hospitals	PNFP Hospitals	PFP Hospitals	Government lower level units	PNFP lower levels of care	Private for profit Clinic and Drug shops	Community and centres[5]	Traditional healers	Provision and admin-NGOs/CBO[6]s	Blood services	Central MoH HQ	District health office	On-site facilities to providers	Research Institutions	Training Institutions	Institutions providing health related svs		Total	% of total
	and other medical durables																						
HC.6	Prevention and Public Health Services (outreach)	0.0967	0.6346	-	0.1879	0.1229	2.9200	33.1760	-		-		0.5504	-	-	-	2.4518	-	-	-		40.1404	1.24 %
HC.6.1	Maternal and child health; family planning and counse	7.1381	2.9095	29.8464	1.5054	3.3771	0.0685	20.8989	2.9076	3.7918	-		86.2297	-	20.8889	-		-	-	-		179.5620	5.55 %

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	HEALTH FUNCTION	HP.1.1.1.1	HP.1.1.1.2	HP.1.1.1.3	HP.1.2	HP.1.1.2.1	HP.1.1.2.2	HP.3.4.9.1	HP.3.4.9.2	HP.3.4.9.3	HP.3.4.9.	HP.3.9.3	HP.5	HP.5.2	HP.6.1.1	HP.6.1.2	HP.7.3	HP.8.1	HP.8.2	HP.8.3	HP.nsk		
		National Referral Hospital	Regional Referral Hospital	General Hospitals	Mental Health Hospitals	PNFP Hospitals	PFP Hospitals	Government lower level units	PNFP lower levels of care	Private for profit Clinic and Drug shops	Community and centres[5]	Traditional healers	Provision and admin-NGOs/CBO[6]s	Blood services	Central MoH HQ	District health office	On-site facilities to providers	Research Institutions	Training Institutions	Institutions providing health related svs		Total	% of total
	lling																						
HC. 6.2	School health services		0.0220	-	0.0113			0.4081	-		-		2.6353	-	0.1241	-		-	-	-		3.2008	0.10%
HC. 6.3	Prevention of communicable diseases (e.g. HIV/AIDS, malaria)	10.5550	5.6527	20.9446	0.9316	6.5813	2.1623	11.3932	5.7636	1.8342	1.9400		248.0060	-	120.4423	-		-	-	-		436.2069	13.48%
HC. 6.4	Prevention of non-communicable diseas	0.4531	-	1.6988	1.0353	1.3905		0.0132	-		-		23.3374	-	0.0431	-		-	-	-		27.9714	0.86%

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	HEALTH FUNCTION	HP.1.1.1.1	HP.1.1.1.2	HP.1.1.1.3	HP.1.1.2	HP.1.1.2.1	HP.1.1.2.2	HP.3.4.9.1	HP.3.4.9.2	HP.3.4.9.3	HP.3.4.9.	HP.3.9.3	HP.5	HP.5.2	HP.6.1.1	HP.6.1.2	HP.7.3	HP.8.1	HP.8.2	HP.8.3	HP.nsk		
		National Referral Hospital	Regional Referral Hospital	General Hospitals	Mental Health Hospitals	PNFP Hospitals	PFP Hospitals	Government lower level units	PNFP lower levels of care	Private for profit Clinic and Drug shops	Community and centres[5]	Traditional healers	Provision and admin-NGOs/CBO[6]s	Blood services	Central MoH HQ	District health office	On-site facilities to providers	Research Institutions	Training Institutions	Institutions providing health related svs		Total	% of total
	es																						
HC.6.5	Occupational Health care		0.1913	-	0.0433			0.0219	-		-		-	-	0.0543	1.1183		-	-	-		1.4290	0.04%
HC.6.6	Monitoring and Evaluation	1.4343	1.5612	-	0.0543			0.1199	-		-		11.8363	-	1.6313	1.1183		-	-	-		17.7555	0.55%
HC.6.9	All other miscellaneous public health services		-	-	-			60.0859	-		-		-	8.4131	-	-		-	-	-		68.4990	2.12%
HC.7	Health Administration and Health																						

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	HEALTH FUNCTION	HP.1.1.1.1	HP.1.1.1.2	HP.1.1.1.3	HP.1.1.2	HP.1.1.2.1	HP.1.1.2.2	HP.3.4.9.1	HP.3.4.9.2	HP.3.4.9.3	HP.3.4.9.	HP.3.9.3	HP.5	HP.5.2	HP.6.1.1	HP.6.1.2	HP.7.3	HP.8.1	HP.8.2	HP.8.3	HP.nsk		
		National Referral Hospital	Regional Referral Hospital	General Hospitals	Mental Health Hospitals	PNFP Hospitals	PFP Hospitals	Government lower level units	PNFP lower levels of care	Private for profit Clinic and Drug shops	Community and centres[5]	Traditional healers	Provision and admin-NGOs/CBO[6]s	Blood services	Central MoH HQ	District health office	On-site facilities to providers	Research Institutions	Training Institutions	Institutions providing health related svs		Total	% of total
	Insurance																						
HC.7.1	Gov't Admin of Health	16.3141	3.8531	2.2746	2.5000	7.5897	0.3462	18.4332	20.2483	1.0127	-	-	289.3232	1.2082	5.9841	-	-	-	-	-	-	369.0874	11.41%
HC.7.3	General Health Administration	6.2475	5.6405	5.9660	4.4935	6.9877	11.0352	15.0640	-	2.2964		1.2514	-	-	0.0999	-		-	-	-	0.6529	59.7350	1.85%
HCR.	Health Care Related																						
HCR.1	Capital formation for health care provider institut	6.1849	8.5156	12.6329	7.7570	4.8712		7.8514	0.0666		-		14.4411	1.5773	26.4014	1.1183	1.7383	-	-	-		93.1562	2.88%

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	HEALTH FUNCTION	HP.1.1.1.1	HP.1.1.1.2	HP.1.1.1.3	HP.1.2	HP.1.1.2.1	HP.1.1.2.2	HP.3.4.9.1	HP.3.4.9.2	HP.3.4.9.3	HP.3.4.9.	HP.3.9.3	HP.5	HP.5.2	HP.6.1.1	HP.6.1.2	HP.7.3	HP.8.1	HP.8.2	HP.8.3	HP.nsk		
		National Referral Hospital	Regional Referral Hospital	General Hospitals	Mental Health Hospitals	PNFP Hospitals	PFP Hospitals	Government lower level units	PNFP lower levels of care	Private for profit Clinic and Drug shops	Community and centres[5]	Traditional healers	Provision and admin-NGOs /CBO[6]s	Blood services	Central MoH HQ	District health office	On-site facilities to providers	Research Institutions	Training Institutions	Institutions providing health related svs		Total	% of total
	ions																						
HCR.2	(Formal) Education and Training of Health Personnel		0.1398	-	-	0.0721		-	-		-		12.8519	0.0538	1.0940	-		-	4.1144	-		18.3260	0.57 %
HCR.3	Research and development in health	1.6010	0.3075	-	-			-	-		-		44.5875	-	0.1101	-		47.8906	-	-	0.0030	94.4997	2.92 %
HCR.4	Food, hygiene and drinking water		-	-	-	0.0008	0.2160	6.6440	-		-		14.6098	-	-	-		-	-	-		21.4707	0.66 %

		HP.1.1.1 Government owned Hospitals				HP.1.1.2 Private Hospitals																	
CODE	**HEALTH FUNCTION**	**HP.1.1.1.1**	**HP.1.1.1.2**	**HP.1.1.1.3**	**HP.1.2**	**HP.1.1.2.1**	**HP.1.1.2.2**	**HP.3.4.9.1**	**HP.3.4.9.2**	**HP.3.4.9.3**	**HP.3.4.9.**	**HP.3.9.3**	**HP.5**	**HP.5.2**	**HP.6.1.1**	**HP.6.1.2**	**HP.7.3**	**HP.8.1**	**HP.8.2**	**HP.8.3**	**HP.nsk**		
		National Referral Hospital	**Regional Referral Hospital**	**General Hospitals**	**Mental Health Hospitals**	**PNFP Hospitals**	**PFP Hospitals**	**Government lower level units**	**PNFP lower levels of care**	**Private for profit Clinic and Drug shops**	**Community and centres[5]**	**Traditional healers**	**Provision and admin-NGOs/CBO[6]s**	**Blood services**	**Central MoH HQ**	**District health office**	**On-site facilities to providers**	**Research Institutions**	**Training Institutions**	**Institutions providing health related svs**		**Total**	**% of total**
	control																						
HCR.5	Environmental Health		-	-	-			0.0752	-		-		1.0577	-	0.4215	-		-	-	-		1.5544	0.05%
	Total	87.4858	42.9060	104.3597	22.9631	306.3106	306.7031	237.5618	141.6023	734.1768	3.6443	5.4428	910.8903	18.3397	210.3787	11.1830	7.8678	47.8906	4.1144	26.3721	0.6559	3,234.9461	100.00%
	% of total	2.70%	1.33%	3.23%	0.71%	9.47%	9.48%	7.34%	4.38%	22.70%	0.11%	0.17%	28.16%	0.57%	6.50%	0.35%	0.24%	1.48%	0.13%	0.82%	0.02%	100.00%	