

## Expenditure and Its Structure on Medical Treatment of Government Officials: a Chiang Mai Case

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### ABSTRACT

*A problem of expenditure on medical treatment of government officials was due to inefficient management. To solve this problem requires empirical information of expenditure structure. This study aimed to examine such expenditure and its structure. A retrospective review on one fiscal year's financial documents claimed for medical treatment by government officials and interviewing financial officials for data collection were conducted in a sample (n=371) affiliated to a district public health office and a district hospital in Chiang Mai province, Thailand. Issues examined were expenditures based on frequency of hospital visit or admission, type of patient, group of beneficiary and hospital charge items. Results revealed that the total expenditure of 2,420,407 Baht originated from 1626 outpatient visits and 114 inpatient admissions. This expenditure consisted of outpatient 68.86% and inpatient 31.14%. Government officials, their parents, spouse and children shared 38.11 %, 53.18%, 3.83% and 4.88% respectively. Based on charge items, the expenditure comprised of medicine 55.76%, medical service 19.26% and bed 10.34%. The rest were laboratory 6.44%, material 4.76% and X-ray 3.44%. The findings indicated that medicine charge was the main structure of expenditure. This study suggested that by specifying the ceiling price of medicine that would be paid could result in more efficient management.*

**Keywords:** Health expenditure, Medical treatment, Government officials

### INTRODUCTION

World Health Organization has considered health financing as a measure to assess health system attainment and performance of country members. Fair financial contribution and efficient management of financial resource are objectives of health system for people (World Health Report, 2000). To meet these objectives, most country members including Thailand have conducted several actions such as essential drug list establishment, health reform and health insurance coverage (Jowett et al., 2003; Jafarov and Laing, 2004; Palmer et al., 2004; Jeong, 2005; Cawley and Simon, 2005).

Thailand has also established various schemes to provide wider health insurance coverage. Currently, there are 7 main schemes to insure health care when people have health problems (Thamatatwaree, 2001). Included are Social Security Scheme, Workman's Compensation Scheme, Low-income Card Scheme, Voluntary Health Card Scheme, Private