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ORIGINAL RESEARCH

Equilibrium between resources and expenditure of health sector of Social Security Fund: a case study of Iran

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ABSTRACT

In Iran, Social Security is the most important institution of social insurance fund, currently insuring more than a half of country population, and it has a significant role in fulfilling short-term and long-term commitments. Therefore investigation of the balance of resources and expenditure of health sector of the fund can be a scientific process of the funding the future and can pave the way to provide necessary revisions in this sector. Analyzing equilibrium between resources and expenditure of health sector of Social Security Fund in the past years, the present study offers recommendations for improving it in terms of parametric and structural dimensions. The methodology includes documentary library methods and statistical part is descriptive using Excel. Findings indicated that, regarding the present lack of balance of resources and expenditure of health sector, keeping on with the present conditions can lead to many crises. As a result, to escape from the present conditions of the funds where lack of balance of resources and expenditure exists, carrying out parametric and management-structural revisions seems necessary.

Keywords

Insurance; Social Security; Iran; Resources, Expenditure

INTRODUCTION

Social Security Fund is the main, largest and most developed institute of social security in Iran. It has been formed in a 50-year period of social and economic change and became active after the publication of the Social Security Bill in 1975. The article 1 of Social Security Law states that «For the purpose of implementing, extending and expanding various types of social insurance, and developing a consistent system appropriate to social security requirements, as well as centralizing cashes and incomes subject to the Social Security Law and investing and exploiting funds and resources, an independent Organization, affiliated with the Ministry of Social welfare, called the "Social Security Organization", is established» [1]. Nowadays, this institute is responsible for insuring more than half of country population and it has an influential role in the insurance system of the country [2]. The investigation of the balance between resources and expenditure of health sector of this institute is fundamental to draw a trend of the Fund in the future and enable management decisions in this sector. The aim of the present study is to analyze the equilibrium between resource and expenditure in the health sector of the Social Security Fund in the past years and to suggest some recommendations for its improvement.

Evolution of Social Security System in Iran

With the advent of industrialization, fast economic and social growth led to creation of rules and organizations to meet health and social needs of employers and workers in different sector. The first step was the introduction of a set of methods and guidelines in 1930, followed by a precaution part in factories and institutes in 1936, the institution of a social insurance in 1968, and the launch of Social Security Fund in 1975.

In 1979, the revision of 1975 Social Security Bill led to the integration of Social Security

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Year	Main insured	Pensioners	Sum of insured people and pensioners	Employees in the insurance company	Ratio of insured people and pensioners to employees
1962	206,120	12,111	218,241	2,782	112
1963	309,596	14,107	222,702	3,262	99
1964	312,416	18,232	331,046	3,228	96
1965	229,026	20,999	249,625	2,658	96
1966	294,812	23,913	418,726	2,002	105
1967	351,578	26,900	478,278	4,445	108
1968	539,862	27,738	567,700	5,207	109
1969	627,017	31,256	658,273	6,218	106
1970	683,396	33,850	717,326	7,092	101
1971	7,022,017	37,483	769,500	7,999	96
1972	722,584	41,022	874,616	9,285	94
1973	1,001,740	44,036	1,045,776	10,328	100
1974	1,122,911	49,679	1,172,586	12,074	97
1975	1,289,791	53,892	1,343,682	13,180	102
1976	1,520,951	61,201	1,582,152	3,930	404
1977	1,688,310	69,633	1,757,952	2,001	239
1978	1,765,526	79,372	1,844,898	6,500	284
1979	1,811,736	89,104	1,900,820	6,700	284
1980	1,697,978	100,903	1,798,381	6,800	263
1981	1,727,573	125,287	1,852,852	7,068	262
1982	1,746,740	153,776	1,900,516	7,013	271
1983	1,758,319	171,590	1,929,909	6,896	280
1984	1,973,615	184,661	2,158,276	6,643	225
1985	2,121,012	196,088	2,317,100	6,649	248
1986	223,397	211,149	3,434,546	7,170	339
1987	1,956,514	229,553	3,186,067	7,094	308
1988	2,180,390	238,871	2,429,211	7,102	242
1989	2,423,974	273,819	2,697,793	7,370	366
1990	2,779,138	313,638	3,092,776	7,296	420
1991	2,978,457	340,870	2,219,327	10,153	327
1992	3,318,192	365,962	3,684,156	10,822	340
1993	3,579,270	410,315	2,990,285	11,829	227
1994	3,894,654	472,254	3,368,008	13,159	332
1995	4,220,725	515,367	4,746,092	13,297	352
1996	4,819,859	554,654	9,374,514	11,697	392
1997	5,100,535	588,392	5,688,927	14,222	400
1998	5,625,038	617,830	6,242,868	14,815	221
1999	5,849,456	653,916	6,502,972	12,768	449
2000	5,943,708	692,321	6,638,029	15,082	440
2001	6,059,167	726,336	6,785,503	16,612	408
2002	6,257,913	774,794	733,277	166,655	428
2003	6,578,249	835,471	7,413,723	16,892	439
2004	6,888,154	917,569	7,805,723	16,822	464
2005	7,161,767	957,053	8,118,920	16,622	488
2006	7,373,727	1,058,853	8,533,579	17,229	495
2007	7,512,054	1,144,582	8,656,606	18,580	466
2008	8,412,492	1,237,091	9,689,583	20,872	464
2009	9,152,242	1,340,444	10,392,687	19,441	540
2010	9,917,542	1,255,166	1,272,708	19,023	598
2011	10,573,705	1,552,096	12,125,801	18,995	638
2012	11,497,089	1,726,457	12,222,546	17,942	737
Average growth	7.5	10.4	-	3.8	3.8

Table I. *Some critical indexes for the functions of Social Security Fund from 1961 to 2012 [5]*

sections into an independent organization affiliated with the Ministry of Welfare. Finally, after the introduction of the "requirement act" in 1989 and its implementation in 1990, Social Security Fund was announced to be responsible for carrying out all commitments mentioned in clauses A and B of Social Security Act [3].

In the note 10 of article 4 of the 1986 implementation bylaw of single-article act announced that optional insured people and self-employers can use health services by paying only 9% of insurance fee. Article 9 of "general insurance" reduced this fee to capitation of health and the difference amount would be paid by the government. After the introduction of the "requirement act" in 1989 and its implementation bylaw in 1990, all health services would be carried out by healthcare centers, governmental sector or, if required, by private sector and related expenditure would be paid by the healthcare provider which is the subject of article 29 and other resources with some slight differences in insurance fees [4].

Social Security Organization is a non-governmental public organization and much of its funding comes from contributions and investment profits. Fund's expenditure include legal and processing obligations. The mandatory insurance premium payment is 30% of the wage of the worker. The employer is responsible for 20% while government is responsible for 7% and 3% of it. Optional insurances range between 14 and 16% of the wage based on the services they offer.

Legal obligations include long-term (retirement costs, disability pension, remained pension, secondary aids and disability compensation) and short-term commitments (wage compensation when being ill or pregnant, marriage financial aids, burial costs, etc.). Eighteen percent of 30% which is received as the insurance fee is dedicated to long-term commitments, 9% is dedicated to treatment of insured people and 3% is dedicated to short-term services [2].

The main sponsor of the fund is the triple cooperation of employers, insured people and the government in different fields such as macro-decisions and providing financial supports. The commitment of this organization equals to standards of 'International Labor Organization' and 'International Organization of Social Security' and methods of performing these services are based on fundamentals of 'Social Security Law' [3].

Macro-condition of Social Security Fund

The ratio of overall expenditure to all the resources of Social Security Fund has been increased from 45% in 1976 to 96% in 2005 (Table I). Analyzing this ratio, it must be said that when it approaches 1, it indicates crisis of the fund. In addition, the ratio of long-term expenditure to overall expenditure was 7 to 9 in 1976 and the ratio of long-term expenditure to resources obtained from insurance fee was 65 to 78 in 2010. However, the ratio of costs of legal obligation store sources has passed its peak in 2010. Information of replacement ratio shows a normal situation in this fund; i.e. when this ratio is raised, welfare of retired people increases and it encourage employees to get retired due to lack of difference between incomes when employed or retired; in this sense, outcome and expenditure of the fund would increase [4].

The average growth of the number of insured people, pensioner and ratio of insured people and pensioners to employees working in Social Security Fund was, respectively 7.5%, 10.4% and 3.8% from 1976 to 2011. This indicates an improvement of the growth rate of pensioners in this fund [5].

Ratio of correlation (for each pensioner there is a number of people who pay insurance fees) had a decreasing trend from 1976 to 2011 (from 25.8 % to 6.6%), despite attempts to perform programs to improve the number

	Insured people (n.)	Growth rate compared to the previous year (%)
Insured people (main)	13,278,629	4.6
Insured people (dependent)	21,675,494	2.3
Insured people (main + dependent)	34,954,123	3.2
Pensioner (main)	2,738,587	8.4
Pensioner (dependent)	2,307,439	5.4
Pensioners (main + dependent)	5,046,026	7.0
Total	40,000,149	3.6

Table II. *Number of insured people (December 2014) [5]*

Index	Amount
Ratio of support	6.20
Share of mandatory insured people among all insured people (%)	69.37
Share of optional insured people among all insured people (%)	5.82
Share of insured drivers among all insured people (%)	7.90
Share of insured weavers among all insured people (%)	4.10
Share of agreed insured people among all insured people (%)	1.64
Share of unemployed insured people among all insured people (%)	1.25
Share of insured workers among all insured people (%)	5.00
Share of retired people among all pensioners (%)	63.98
Share of disabled people among all pensioners (%)	30.22

Table III. *Important statistics in insurance section in 2014 [5]*

of insured people (including mandatory insurance and self-employers), and a further decrease in 2014 (6.2%) [5]
Table II and Table III show the number of insured people and some statistics related to year 2014.

Health sector of Social Security Fund

Khadamat-e-darmani (Healthcare Insurance Company) is an important part of social insurances which has a crucial and decisive role in providing health. Social Security Fund is responsible for Healthcare Insurance Company, most important activities of which include implementation, generalization, and development of different social insurances all over the country. Reaching this goal, which is a pre-requisite to maintenance and development of health is possible when it obviously fulfill needs. The driving force for performing activities in the health sector is its resources like in any other businesses. Employing these resources – called expenditure – would make reaching goals possible. Reaching goals of health sector is possible only when resources and expenditure are clearly defined and their applications are diagnosed in accordance with their related uses so as to make the development of their optimal utilization possible. Also, in this way, necessary information would be presented to managers and policy makers [5].
In this investigation, attempts are made to analyze resources and legal expenditure of health sector from 1980 to 2012. To this scope, resources and expenditure of health sector (Table IV) have been defined from 1980 to 2013 based on inventories of the organization in each year and change trend of them have been presented in current expenses, changes in inventories in the health sector and health expenses and their relationship with economic macro-indexes are explained.

Item	Amount
Direct treatment	
Average active bed (n.)	9,073
Used beds (%)	74
Death (n. in 1000)	8
Average patient's stay (day)	2.7
Return period (hour)	23
Bed change (n.)	74
Hospitalized people in Tamin-e-ejtemaei Insurance (%)	79.5
Indirect treatment	
Contracted hospitals (%)	13.5
Treatment center and contracted policlinics (%)	28.9
Contracted D-clinics (%)	7.1
Contracted health centers	55.9
Average rate of hospitalization (Rials)	118,150
Average expense of hospitalization (Rials)	7.812.966

Table IV. *Indexes related to direct and indirect treatment in 2014 [5]*

Defining concepts related to resources and expenditure

Legal resources: all financial processes entering health sector in the financial period based on legal obligations and account documents or changes leading to increase of investments and debts or to decrease of property.
Legal expenditure: all financial processes exiting health sector in the financial period based on legal obligations and account documents or changes leading to increase of property or to decrease of investments or debts.
Treatment investment: extra income other than treatment expenses saved in an account with the title of 'treatment investment' (Annual yearbook of Social Security Organization, 2013).

RESULTS AND DISCUSSION

Resources

Treatment incomes were 212,912 million Rials (1 IRR = 0.0000252048 EUR [6]) in 1980, 171,457 million Rials in 1990, 292,576 in 1994 and 519,604 in 2001 at constant prices. Average annual growth rate of treatment incomes was 0.5% in the first period (1980-1985), 5.3% in the second period (1986-1989), 16.3% in the third period (1990 - 1993), 5.9% in the fourth period (1994 - 1997) and 11.3% in the fifth period (1998 - 2001). In order to come to a more realistic growth trend of treatment incomes, the trend of annual income inflation rate is not included.
Annual treatment income was 31,524 million Rials in 1980, 13,656 million Rials in 1990, 15,626 million Rials in 1994, and 19,607 million Rials in 2001. Also, average annual growth rate was 5%, 10.4%, 6.2%, 2.1%, and 7.9% for the first, second, third, fourth, and fifth period, respectively. Treatment reserves at constant prices always had a positive growth and the annual growth in the third period was 53% (70.5% at current prices), 24.2% in the fourth period (compared to 48.8%) and 9.4% (compared to 32.4%) in the fifth period. Health sector debts at fixed prices also had a slower upward trend from 38,644 million Rials in 1991 to 67,345 million Rials in 1994 and to 161,320 million Rials in 2001.

Year	Total treatment costs (Rials)	Direct treatment costs (Rials)	Direct treatment costs on total costs (%)	Indirect treatment costs (Rials)	Indirect treatment costs on total costs (%)
1991	92,858	31,615	34	61,243	66
1992	180,600	53,681	29.7	126,919	70.3
1993	294,552	84,609	28.7	209,943	71.3
1994	386,694	112,812	29.2	273,882	70.8
1995	517,053	164,805	31.9	352,248	68.1
1996	717,941	227,222	31.6	490,719	68.4
1997	1,109,982	350,118	31.5	759,864	68.5
1998	1,560,803	485,667	31.1	1,075,136	68.9
1999	2,092,449	591,891	28.3	1,500,558	71.7
2000	2,422,064	751,388	31	1,670,676	69
2001	3,197,183	1,148,143	35.9	2,049,040	64.1
2002	4,350,686	1,575,217	36.2	2,775,469	63.8
2003	6,054,134	2,667,043	44.1	3,387,092	55.9

Table V. *Share of expenditure from 1990 to 2002 [4]*

Expenditure

The growth in treatment expenses at fixed prices had also an increasing trend from 185,082 million Rials in 1980, to 192,858, 207,401, and 454,427 million Rials in 1990, 1994, and 2001, respectively. Average annual growth of these expenses was -9.9% in the first period, -3.2% in the second period, +19.8 in the third period, +9.3% in the fourth period, and 12.5% in the fifth period.

Annual treatment expenses were 27,403 Rials in 1980, 7,396 Rials in 1990, and 11,078 Rials in 1994 and 17,148 Rials in 2001. Average annual growth was -15.1% for the first period, 8.1% for the second period, 9% for the third period, 0.9% for the fourth and 8.8% for the fifth period.

Total value of properties at fixed costs increased from 157,558 million Rials in 1980 to 359,749 million Rials in 1990 and to 859,780 in 2001. Average annual growth was 19.6%, 22.9%, and 9.8% in the third, fourth and the fifth period, respectively.

Extra amount of incomes and expenses

Extra incomes and expenses are functions of changes in incomes and expenses and calculation of them at fixed costs show their real changes in related years. Extra amount of income at fixed prices was 78,599 million Rials in 1990, 85,175 million Rials in 1994 and 5,177 million Rials in 2001.

If extra amounts capitation is considered as a criterion for the evaluation of health sector, then extra capitation was 6,260 Rials in 1990, 4,550 Rials in 1994, 1,433 Rials in 1998 and 2,459 million Rials in 2001. Average annual growth was 29.8%, 10.8%, and 14.5% in the third, fourth, and fifth period, respectively. Due to unavailability of data about resources and expenses of the organization at fixed prices from 2002 to 2013, those information are not reported in this analysis.

Since 1990 a greater portion of the treatment expenditure has been allocated to direct treatment and, as shown in Table V, the share of direct treatment expenditure increased to 30.3% in the third period (1990 - 1993), to 31.5% in the fourth period (1994 - 1997) and to 32.8% in the fifth period (1998 - 2001). Inversely, indirect treatment costs reduced from 69.6% in the third period to 68.5% in the fourth and to 67.1% in the fifth period. In 2002, the share of direct treatment expenditure was 46.7% and share of indirect treatment expenses was 53.3% of total expenditure.

Table VI shows the share of direct and indirect treatment expenditure after the requirement act.

A great share of treatment expenditure come from the increase of costs in related years. The omission of inflation of growth rate of expenditure shows their real growth. In the analyzed periods, treatment expenditure

Period (year)	Indirect treatment expenditure (%)	Direct treatment expenditure (%)
1991- 1994	69.6	30.3
1995- 1998	68.5	31.5
1999- 2002	67.1	32.8
2003	55.9	44.1

Table VI. *Share of direct and indirect treatment expenditure in years after 'requirement act' [4]*

	Growth in treatment expenditure (%)	With omission of inflation from expenditure (%)
First period (1980-1984)	7.6	9.9
Second period (1985-1990)	14.5	3.2
Third period (1991-1994)	44	19.8
Fourth period (1995-1998)	41.9	9.3
Fifth period (1999-2002)	29.4	12.

Table VII. *Growth rate in treatment expenses from 1979 to 2002 [4]*

grew from 7.6% in the first period, to 29.4% in the fifth period (Table VII).

Trend of resources and expenditure at current price

In Appendix A resources and expenditure of health sector of Social Security Fund at current price from 1979 to 2014 are reported. Based on Authors' calculations, between 1975-2014, resources, expenditure, and total income of the organization grew up of 9%, 13% and 28%, respectively.

Figures 1 and 2 show the trend of expenditure and resources indexes of health sector of Social Security Fund between 1980-2014.

As shown in Table VIII, the Social Security Fund ratio of participation in the health sec-

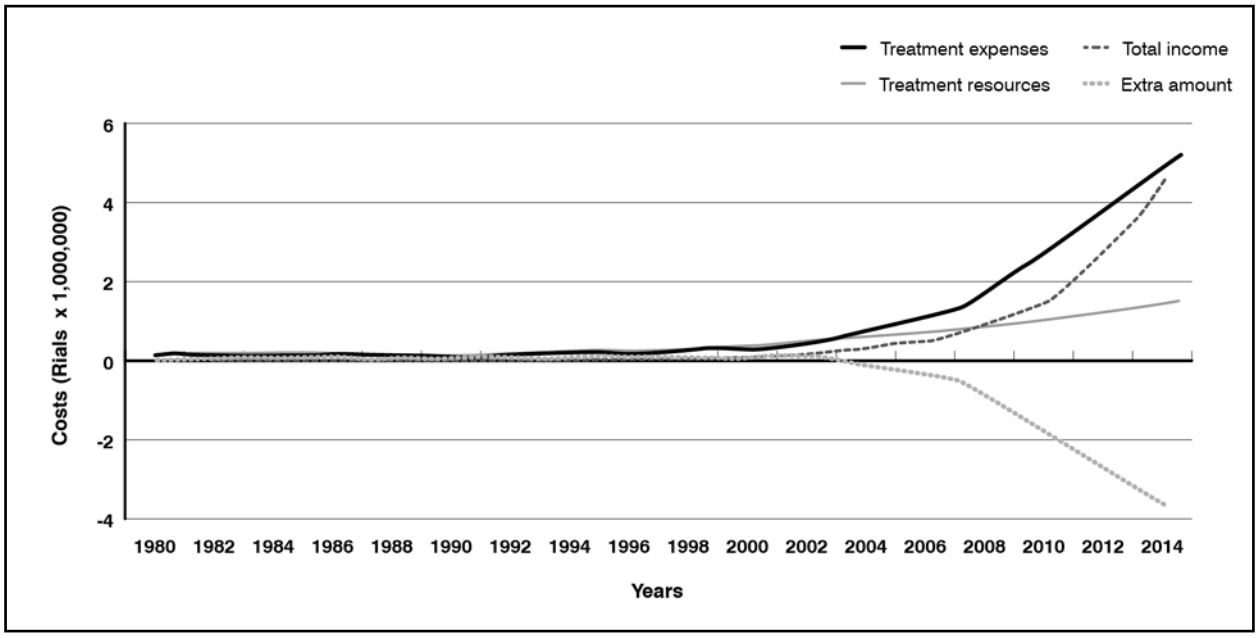

Figure 1. *Trend of treatment expenditure and resources, total income of the organization, and Extra amount (resources – expenditure) from 1980 to 2014*

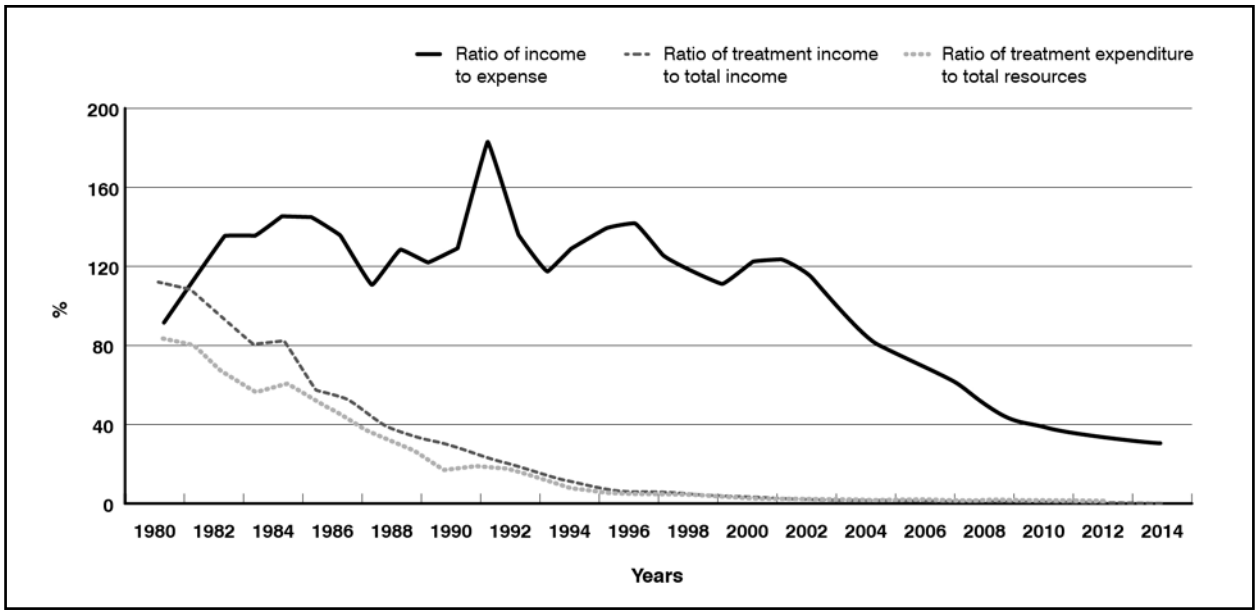

Figure 2. *Ratio between resources and expenditure, treatment resources and total income, and treatment expenditure and total income of the organization from 1980 to 2014*

tor expenditure of the Country ranged from 9 to 11% in years 2002-2011.

Changes in resources and expenditure of health sector and price fluctuations

As it can be seen, a large part of the growth of resources and expenditure is due to a constant increase of prices (inflation). If price increases are subtracted from the growth of resources and the cost of treatment is removed remove, actual prices would be available. Figure 3 shows the inflation rate in the health sector in urban and rural areas from 2003 to 2014

Without taking inflation into account, the rate of actual growth would be 0.5% for the first period (compared to 20.8%), - 5.3% for the second period (as compared to 12.3%), 16.3% for the third period (compared to 38.7), 5.9% for the fourth period (compared to 38.15%), 11.3 for the fifth period (compared to 28.4%), and finally for the sixth period (2002 - 2013) it is equal to – 3%.

Average rate of actual annual growth would be 9.9% for the first period (compared to 7.6% at fixed prices), - 3.2% for the second period (as compared to 14.5%), 19.8% for the third period (compared to 44%), 9.3% for the fourth period (compared to 41.9%), 12.5% for the fifth period (compared to 29.4%), and finally for the sixth period (2002 - 2013) it is equal to 7%.

Year	Total public expenditure of health sector (billion Rials)	Total expenditure of Social Security Fund (billion Rials)	Ratio of participation (%)
2003	53,351	5,047	9
2004	70,222	6,580	9
2005	90,534	9,160	10
2006	116,645	12,015	10
2007	141,667	13,154	9
2008	179,332	17,946	10
2009	224,359	24,529	11
2010	286,327	28,000	10
2011	359,286	32,948	9
2012	452,793	39,224	9

Table VIII. *Social Security Fund ratio of participation in the health sector expenditure [7]*

CONCLUSIONS

As it is observed, according to the present data and statistics, the trend of resources and expenditure of health sector of Social Security Fund needs more considerations. Trend of of resources and expenditure of health sector is a function of total resources of the organization. Therefore, growth of treatment incomes has a negative status when compared to inflation and this due to 1) a reduction in organization income in recent years, 2) a little growth of resources, 3) no full allocation of legal resources to this section, 4) no payment of government debts to this sector (near 10000 milliard Rials), 5) growth of long-term commitments of this organization, and 6) reducing trend of number of years of being insured for aims of retirement. On the other hand, expenditure in the health sector would have an upward increasing trend due to many reasons including the semi-insurance (support) acts, the lack of principles of insurance calculations, increasing age of the insured people, increasing number of retired people and the

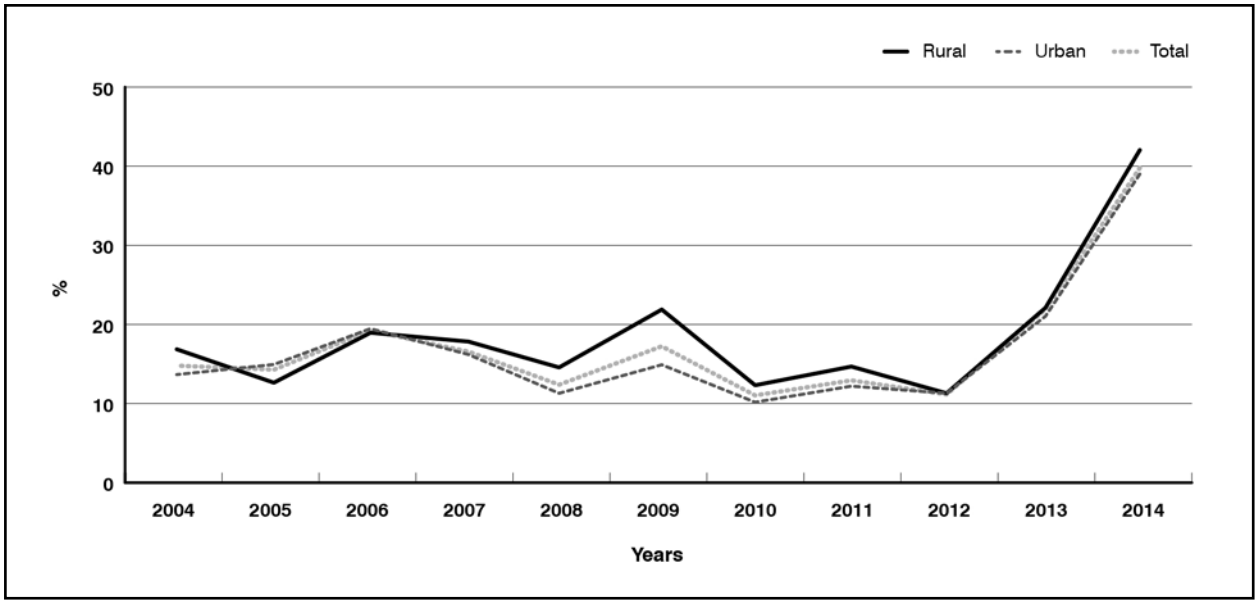

Figure 3. *Rate of inflation in health sector from 2003 to 2014*

need to more healthcare services, promotion of health culture in the society in requesting more healthcare services, more request for direct healthcare sector, increase of inflation in production sector, more life expectancy, and lack of investment in prevention of different levels. Now, because of the imbalance of resources and expenditure in the health sector has passed its peak in 2002 as a result of total resources and expenditure of the Organization. Since then, the gap between these has become bigger according to a 9% growth of resources and 13% growth of expenditure. On the other hand, the statistical drawback in lack of clarity in the allocation of resources in health sector leads to lack of attention to this problem and this emerges from 1) incorrect discrimination of these numbers and 2) lack of an independent official unit in health sector of Social Security Fund. If this upward trend of the ratio between expenditure and resources persists the imbalance in the health sector would lead to its bankruptcy, dysfunction in the execution of its short-term and long-term commitments, and if not supported by the government it could lead to social crisis.

RECOMMENDATIONS

Strategies to get out of the present situation to reach an equilibrium between resources and expenditure:

1. Performing parametric reforms
- Increasing of retirement age
- Increasing of work experience and years paying insurance fee
- Increasing of insurance capitation
- Carrying out exact actuarial calculations and readjusting of insurance conditions
- Revising some obligations such as hard work in some occupations and early retirement

2. Carrying out management-structural reforms
- Designing a multi-layer system for Social Security Fund
- Increasing number of insured people
- Saving unnecessary costs
- Paying pending debts
- Paying attention to health of insured people and concentrating on prevention of getting sick
- Lack of imposition of non-insurance commitments such as supportive services by the parliament and the government
- Actual independence of the organization as a supporting non-governmental institute
- Following triple principle so as to attracting cooperation of all beneficiaries in maintenance of the fund
- Preventing methods of escaping from being insured
- Receiving deductible can pave the way to better services of the fund provided to insured people so as to prevent extra costs
- Increasing skills and making employees competent besides reducing unemployment insurance are the best methods of making the fund out of the crisis of correct management financial resources in the organization
- Correct management in organizations offering health services
- Necessary monitor for reducing moral dangers in insurance companies
- Reducing treatment expenditure by prioritizing prevention services and increase of attention to health sector
- Clarity and discrimination of resources in health sector of Social Security Fund and of the trend and behavior of situation-sensitive variables

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APPENDIX A

Year	Total income of the organization (Rials)	Treatment expenditure (Rials)	Treatment resource (Rials)	Extra amount (resources – expenditure) (Rials)	Ratio between resources and expenditure (%)	Growth of organization income (%)	Ratio between treatment resources and total income (%)	Ratio between treatment expenditure and total income
1980	-	113,673	103,455	-10,218	91.01	-	-	-
1981	-	185,082	212,912	27,830	115.03	-	-	-
1982	192,267	159,447	215,223	55,776	134.97	-	111.9396	0.8293
1983	199,359	159,447	215,223	55,776	134.98	1.036886	107.9575	0.799798
1984	223,238	145,926	210,935	65,009	144.54	1.119779	94.48884	0.653679
1985	266,077	148,565	214,994	66,429	144.71	1.191898	80.80142	0.558353
1986	275,076	166,729	226,213	59,484	135.67	1.033821	82.23655	0.60612
1987	317,993	166,128	182,301	16,173	109.73	1.156019	57.32862	0.522427
1988	319,449	131,518	169,185	37,667	128.64	1.004579	52.96151	0.411703
1989	364,317	122,694	148,594	25,900	121.10	1.140454	40.78701	0.336778
1990	427,692	115,507	148,818	33,311	128.83	1.173956	34.7956	0.270071
1991	545,478	92,858	171,457	78,599	184.64	1.275399	31.43243	0.170232
1992	787,165	149,627	202,641	53,014	135.43	1.443074	25.74314	0.190083
1993	1,099,637	196,237	226,946	30,709	115.64	1.396959	20.63827	0.178456
1994	1,622,312	209,703	272,612	62,909	129.99	1.475316	16.80392	0.129262
1995	2,570,036	210,740	292,576	81,836	138.83	1.584181	11.38412	0.081999
1996	3,269,259	192,878	273,979	81,101	142.04	1.272067	8.380462	0.058997
1997	4,711,119	241,931	303,817	61,886	125.58	1.441036	6.448935	0.051353
1998	5,887,234	290,004	340,038	50,034	117.25	1.249647	5.775853	0.04926
1999	7,212,419	324,109	358,752	34,643	110.68	1.225095	4.974087	0.044938
2000	9,370,840	311,559	381,812	70,253	122.54	1.299265	4.074469	0.033248
2001	14,228,856	371,981	460,407	88,426	123.77	1.51839	3.235789	0.026143
2002	19,460,602	454,427	519,604	65,177	114.34	1.367712	2.67003	0.023351
2003	25,502,306	588,822	568,707	-20,115	96.58	1.310458	2.23002	0.023089
2004	33,861,667	758,366	622,449	-135,917	82.07	1.327788	1.838212	0.022396
2005	47,532,902	904,388	681,271	-223,117	75.32	1.403738	1.433262	0.019027
2006	48,640,513	1,093,291	745,651	-347,640	68.20	1.023302	1.532983	0.022477
2007	67,859,550	1,335,837	816,115	-519,722	61.09	1.395124	1.202653	0.019685
2008	93,590,868	1,829,206	893,238	-935,968	48.83	1.379185	0.954407	0.019545
2009	116,616,166	2,369,470	977,649	-1,391,821	41.26	1.246021	0.838348	0.020319
2010	147,779,421	2,868,403	1,070,037	-1,798,366	37.30	1.267229	0.724077	0.01941
2011	210,393,363	3,441,652	1,171,155	-2,270,497	34.02	1.423699	0.55665	0.016358
2012	277,435,420	4,008,510	1,281,829	-2,726,681	31.97	1.318651	0.462028	0.014448
20131	356,048,834	4,549,341	1,402,962	-3,146,379	30.83	1.29	0.394036	0.012777
20141	456,937,951	5,163,141	1,535,542	-3,627,599	29.74	1.283358	0.33605	0.011299

Table IA. *Resources and expenditure of health sector of Social Security Fund at current price from 1979 to 2013 [4] (Calculations of 2012 and 2013 are based on the past trend of indexes by the Author, calculations of resources in health sector of Social Security Fund from 2002 to 2013 are based on increase of expenses from 1979 to 2001 (equal to 9% annual) by the Author, resources of health sector of the organization from 2003 to 2013 are not calculated by Social Security Fund)*