

PART II
Chapter 15

**Presentation of Results,
Tables and Basic Indicators**

Introduction

Health expenditure is the object of measurement in health accounts. A country's health accounts (HA) provide the measurements for a given time period and present these in a set of tables in which various aspects of the nation's health expenditure are arrayed. The tables themselves are simply a means to display the financial flows related to a country's consumption of health care goods and services. The data contained are intended for use by analysts and national policy makers to assist in assessing and evaluating a country's health system. Reporting the data and estimates in a comparative way allows for evaluations between countries and is thus useful for international comparisons.

While it is important to understand that tables provide a systematic way to report health accounts data, policy makers will often request that information be presented in a form that is concise and immediately meaningful in terms of its relation to policy questions. Key results will often need to be extracted from the tables, as well as linked to non-expenditure data, such as on outputs and outcomes, in order to explicitly inform decision makers about specific emerging issues or about the progress of policies already implemented and their observed impacts.

Three main ways that a country's health accounts for each time period are disseminated and systematically archived are, first, through the regular dissemination of selected indicators, and, second, through periodic reporting via national, regional and international databases. The third method would be a report summarising the health accounts prepared each time a round of estimates is produced.

- Health accounting indicators represent the most frequent way that health accounts data are disseminated. They usually cover a Minimum Data Set for which (current) expenditure on health as a total is presented, *e.g.* as a share of GDP, and in per capita values, among others.
- HA results of countries are also reported and tracked in national, regional and international databases. These databases generally maintain historical data for countries, but can sometimes provide less detail compared to country HA reports.
- A summary report should present HA results in a systematic manner. The contents of the report should be useful to different audiences and for various purposes, but, more importantly, relevant to national policy issues. It should also contain any necessary information on data sources and methods.

This chapter contains a discussion of the suggested content of an HA report. It also discusses the issue of harmonising country data across databases. One objective of this chapter is thus to bring about some degree of comparability in future HA reports across countries to facilitate, not only national, but also international use of country data. Another objective of the chapter is to emphasise the need for HA records to provide careful documentation of sources and methodological information so that observed differences, say, for one country over time and between countries, can be understood and put into proper context.

The health accounts report

The basic content of an HA report should ideally include the following: a number of tables and indicators that will inform sound national policy and good governance; country background information to provide the context to better understand the HA findings, including reference information for computing indicators; and brief documentation of the HA data sources and any methodological information that is important to properly interpret the HA results. Among the basic set of tables in an HA report the tables on HCxHP, HCxHF, HFxHP as well as HFxFS could be considered. Each of these topics is discussed further. Additionally, HA time series, the use of HA combined with other health-related data and quality checks of HA results are also discussed.

Health accounts tables

The rows and columns of the HA tables incorporate the various classifications presented in this Manual. The classifications or dimensions of health expenditure include the following:

- *Functions (HC)*: the types of goods and services provided and activities performed within the health accounts boundary;
- *Providers (HP)*: entities that receive money in exchange for or in anticipation of producing the activities inside the health accounts boundary;
- *Financing schemes (HF)*: components of a country's health financial system that channel revenues received and use those funds to pay for, or purchase, the activities inside the HA boundary;
- *Financing agents (FA)*: institutional units that manage health financing schemes;
- *Financing sources (FS)*: the revenues of the health financing schemes received or collected through specific contribution mechanisms;
- *Factors of provision (FP)*: the types of inputs used in producing the goods and services or activities conducted inside the HA boundary;
- *Beneficiary characteristics* of those who receive the health care goods and services or benefit from those activities (beneficiaries can be categorised in many different ways, including their age and gender, their socio-economic status, their health status and their location);
- *Capital formation (HK)*: the types of the assets that health providers have acquired during the accounting period and that are used repeatedly or continuously for more than one year in the production of health services;
- *Trade in health*: imports of health care goods and services provided to residents by non-resident providers, and exports of health care goods and services provided to non-residents by resident providers;
- *Products*: the various goods and services provided by the providers, including the non-health care goods and services produced and consumed.

The classifications can be applied to health expenditures individually to produce expenditure tabulations by a single dimension. Although this type of data presentation can be very useful as a starting point, and it can be used for specific issues of high relevance within the health system, there is additional information to be gained from cross-classifying expenditures using two or more classifications.

HA tables basically involve cross-classification. Although many combinations of tables can be created using all the dimensions listed above, only a selection of tables that are typical of tables that might be included in an HA report are presented. A number of these tables are of particular interest for international comparisons. For national purposes, the list of proposed tables can represent a “menu” from which health accountants can choose, while always bearing in mind that these tables are not the only ones of potential value. Each country’s policy makers have their own information needs that must be addressed using health accounts data. Producing any tables at all is certainly better than producing none. Producing more will often be preferable to producing fewer, although it may be better to concentrate on a few key tables when faced by resource constraints. The choice of which tables to produce should be linked to their potential usefulness as well as to the feasibility of their construction.¹

SHA revolves around a tri-axial approach to estimation where it is expected that the value of health care goods and services estimated from the consumption side should coincide with the values estimated from the provision and the financing sides. Thus, the cross-classification of the three axes or dimensions defines a basic set of tables with credible HA estimates that countries might expect to produce and report. Experience in countries where health accounts have been created indicates that the application of the three classifications (functions, providers and financing schemes) is critical to obtaining a realistic estimate of total current health spending. The HA tables that cross-tabulate these dimensions are important tools for creating consistent aggregate totals and subtotals across HA tables.

Most of the HA tables described in this chapter are two-dimensional tables. Each table represents a specific type of health financial transaction or resource flow, where the flows have on one side the origins of the funds and on the other side the recipients or the uses of those funds. By convention, the columns of the HA tables show the “origins”, and the rows the recipients or “uses” of the resource flows. The labels of HA tables refer first to the row classification (uses) and then the column classification (origin), e.g. the table showing the resource flow from financing schemes (HF) to providers (HP) is referred to as the HPxHF table. The sequence of transactions or resource flows through the health care system can be captured through a series of HA tables: from financing sources and types of revenues to financing schemes, from financing schemes to providers, and from providers to the health care goods and services consumed, and, finally, to how these are distributed among beneficiaries.

The tables that illustrate what may be included in the HA report are described below, together with generic depictions of the tables. The first three tables cross-classify expenditures according to the three main dimensions of the tri-axial approach of the SHA.

Health expenditure by type of financing scheme and by function (HCxHF)

The table showing health expenditure by type of financing scheme and type of function (see Table 15.2) describes the overall and specific allocation of resources to the major types of health care services by the financing schemes. This table highlights the resource paths that are key for informing health analysts. It addresses the question of “who funds what” and allows the identification of both these functions where resources are concentrated and their main funding paths. Experience shows this table to be important for validating estimates of the demand side of current health spending.

Health expenditure by type of provider and by function (HCxHP)

The table showing current health expenditure by type of provider and by function (see Table 15.3) shows how expenditures on different health functions are channelled through the various types of providers. That is, it tells the user “who provides what”. This table provides a summary perspective of the health market in a country, i.e. what is the structure of its health care needs and who are the providers involved. This table has been shown to be valuable for validating the supply side of the CHE estimate.

Health expenditure by financing scheme and by type of provider (HPxHF)

This table shows the structure of current health expenditure according to the financing arrangements (financing schemes) for providing the financial means to the providers (see Table 15.4). It describes how funds are distributed across different types of providers and addresses the question, “who funds who”. The table allows the user to identify those providers where resources are concentrated and their funding paths. Experience with health accounting has shown that the HPxHF table is an important tool for estimating total current health spending, and it should be an early focus in the initial work.

Types of revenues by revenues of the financing scheme (HFxFS)

This table shows the financing path to fund the various schemes (see Table 15.5). Actually, the institutional units collect the funds used to finance the schemes. The table addresses the question “where does the money come from” by showing the types of revenue of each financing scheme. The table also displays the relative importance of each type of revenue in the financing of each financing scheme and in total current spending overall.

Health expenditure by financing agent and by financing scheme (HFxFA)

The table shows each scheme and how much of its expenditure is managed by each agent (see Table 15.6). This table displays the institutional structure of health financing by indicating the relationship between the schemes and agents. The table addresses the question of “who manages which payment scheme”. Financing agents are usually the starting point in the construction of the tables of financing schemes, as they are the origins of the data for this exercise.

Factors of provision by type of provider (HPxFP), by type of function (HCxFP) and by financing scheme (HFxFP)

The information on the mix of factors of provision is a key monitoring tool in determining overall system performance, and it provides a basis for the analysis of the efficiency of production and resource use. Factors of provision can be cross-classified against three other classifications: HP, HC and HF. The first table shows the allocation of factors by provider on different types of resources used to produce health care goods and services (see Table 15.7). The question addressed by this table is, “what are the various inputs used in the provision process and by which specific provider groups”. The second option shows the allocation of different types of factors among the various types of health care goods and services (grouped by functions). The question addressed by this table is “what are the various inputs used for provision of specific goods and services”. The third possible table shows how the different factors used in health care provision are financed. The question addressed by the HFxFP table is, “who pays for the various inputs used in the provision”.

Expenditure by type of provider and capital goods (HKxHP)

This table (see Table 11.2 in Chapter 11) shows the net value of the capital goods by type of asset acquired by the various providers. It shows “who is investing” to expand physical capacities to provide health care and the types of investments. It gives insight into the future capacity of the various providers.

Expenditure by financing agent and by capital goods (HKxFA)

This table provides an overview of how the acquisition of the capital goods is financed. The question addressed by the table is “who pays for investment”. Investment is displayed by type of asset or durable goods. It gives an insight into the way the investments of health providers are funded and whether this financing structure can be sustained.

Trade in health care: exports and imports (HC.XxHP and HC.MxHF)

These kinds of tables (Tables 12.1 and 12.2 in Chapter 12) show the two components of trade: imports of health care goods and services by types of health function provided to non-residents by different resident providers; and exports of health care goods and services by type of health function provided to residents by non-resident providers, as well as how these functions are paid for. The basic data on imports are also shown in the HCxHP table – the entries in the column for Rest-of-the-world providers (HP.9) are the values of imports, but the values of exports are implicitly excluded from the domestic health providers columns (HP.1 to HP.8). Trade in health care has seen significant growth in many countries for several reasons, including, among others, technological advances, ease of movement of patients and medical professionals, the portability of insurance, and differentials in the prices of health care service across countries. While there is an increasing interest in measuring and reporting the extent of such trade because of its implications on regulation and investment in health in a country, nonetheless for many countries it remains a marginal phenomenon in the overall health accounts.

Expenditures on health care by disease/condition

These tables can show health expenditure by major GBD group (or ICD-10 chapter) cross-classified by health care function, provider and financing scheme. These are some of the more challenging tables to produce, as this requires reliable health conditions data or diagnostic data from providers and/or patients that can be linked to expenditure data. With the function dimension, the table can show the types of health care services used to treat different disease groups, and how each service is allocated (in financial terms) between the different disease groups. With the provider dimension, the table shows who provides the health activities that address each type of disease or condition and what share of their total revenues relates to each disease. With the financing scheme dimension, the table shows who pays for the health activities that address different health conditions and what share of each scheme’s spending relates to each disease group. These questions are important as an input to how health financial resources may be allocated to various uses, and to provide information for policy formulation and for the design and implementation of health programmes.²

Expenditure on health care by age and gender

The table shows health expenditure by age and gender of the beneficiary, cross-classified by health care function, provider or financing scheme. Health care requirements

vary with age, with the young, the elderly and women of childbearing age generally requiring more health care. The table provides information that can be used to assess the age/gender targeting of expenditures of specific financing schemes; for example, is the government scheme successful in increasing support for child health, elderly health and women's reproductive health programmes? The same holds for questions about the functions and providers classification: which health care services and providers are reaching specific age groups of the population?

Expenditure on health care by income quintile

The table shows health expenditure by income group of the beneficiary of expenditure, cross-classified by health care function, provider and financing scheme. The portion of the table cross-classified with functions and providers can help to assess access (in financing terms) to specific types of health care services and to providers according to beneficiaries' capacity to pay. The portion of the table cross-classified with financing schemes shows: how the composition of financing for health care varies with income class; what share of health spending is being borne by different income groups; and how well specific schemes, such as the government scheme and social health insurance, target vulnerable groups.

Multi-dimensional tables

Three dimensions can also be used in a single table. For example, revenues of schemes could be crossed with financing schemes, and then crossed further with providers or functions. The information from the table helps link the origin of the funds funnelled into the health system to their final uses. For example, in countries with high external funding or with a high level of government transfers, a three-dimensional table can help identify whether government revenues or foreign aid are addressing key needs (for example, prevention vs. curative; hospitals vs. district ambulatory services).

Selected HA indicators

In addition to the tables, a health accounts report should also summarise key results in the form of indicators. An indicator is defined as a measurable variable that is used as a representation of an associated phenomenon. Health accounts indicators are measurements in reduced form that represent the different aspects or attributes of a country's health expenditures and health financing system. If health accounts are to be viewed as a measuring tool, the indicators are the measurements or readings derived from this tool.

A modest selection of indicators, as listed below in Table 15.1, is provided as an example of what may be included in countries' health accounts reports. The indicators in the list are computed either using purely HA results or in combination with additional macro-economic and non-expenditure data. Indicators of the first type include absolute expenditure levels, percentage shares to total and ratios of one health accounts component to another. Indicators of the second type include share of GDP, per capita values and values converted using exchange rates or PPPs.

In general, indicators for policy analysis can be created from the most important cross-tabulations. Examples are the share of prevention in hospital services; the ratio of inpatient and outpatient spending financed by government; and the level of capital spending targeted in publicly owned hospitals.

The levels of detail in these cross-tabulations may be specified differently in the regions of the world. The focus in the European Union relates to concerns among the Member States.³ Some regional communities, such as the Commonwealth of Independent States (CIS), the Caribbean Community (CARICOM) and the MERCOSUR⁴ have their own specific needs, which may make the reporting of certain HA tables a priority. As a result of this situation, some indicators that are feasible in one region may not be feasible in another one.

However, in all countries where HA have been established, health expenditure estimates classified according to only one key would generally be available, especially expenditures classified by function, provider and financing scheme. These data also provide information that address specific policy issues. Examples include the total amount of out-of-pocket health expenditures, the amount paid to hospitals, and the amount spent for prevention. Aggregates such as total spending on pharmaceuticals (adding inpatient use of pharmaceuticals to outpatient use) have also been of interest to policy makers. Another example is the amount spent on long-term care, summing both the health care part and the social part. Traditional medicine is also a topic of special policy interest in some parts of the world.

The indicators that a country decides to adopt do not have to be limited to the proposed list. Many more can be created, usually to meet national or even local needs. For example, the additional indicators that some countries have expressed an interest in include the following: total contributions of households to financing schemes through the different contribution mechanisms; expenditures of government schemes and compulsory financing schemes as a percentage of general government expenditures; expenditures on communicable diseases; expenditures supporting the Millennium Development Goals (MDGs); and health expenditures in specific geographic areas. The calculation of these additional indicators may require the use of reporting items of classifications (*e.g.* reporting item for functions for expenditures on communicable diseases and preventive health programmes). Other indicators may require the creation of new aggregates that need to be reported as memorandum items of the appropriate tables. For example, to calculate expenditures supporting MDGs, an aggregate consisting of expenditures for specific diseases (named in the MDG) needs to be constructed from either of the sets of tables showing disease breakdown, ICD-10 chapter or Global Burden of Disease category. Also, total contributions of households to financing schemes include the social health insurance contributions of employees and self-employed, voluntary pre-payment from households/ individuals and other revenues from households.

Table 15.1 shows examples of some of the more frequently requested values, but those not included and considered to be useful can also be calculated. See Box 15.1 below for one example on levels of care.

HA time series

The use of commonly-agreed classifications and boundaries as set out in the SHA Manual should result in data that can be better compared across countries, and nationally should provide more consistent data over time. For example, a standard definition of health care based on the functional boundary can avoid sudden changes in national aggregates due to a change in responsibilities of the various ministries and the resulting reorganisation of various programmes. This makes it possible both to monitor and follow

Table 15.1. **Selected examples of indicators used in health care analysis**

Axis	Indicator	Million NCU	Million of USD or EUR	PPP	% GDP	Per capita NCU	Per capita USD or EUR	Per capita PPP	Percentage of CHE
General	Total current health expenditure	X	X	X	X	X	X	X	
	Total current health expenditure plus capital spending ⁵	X	X	X	X	X	X	X	
	Preventive spending								X
	Curative spending								X
Health functions	Inpatient spending								X
	Outpatient spending								X
	Health expenditure on long-term care	X	X	X					X
	Total LTC spending	X	X	X	X	X	X	X	
	Total pharmaceutical spending	X	X	X	X	X	X	X	X
	Government health schemes								X
Financing schemes	Compulsory contributory health insurance schemes								X
	Voluntary health insurance schemes								X
	Out-of-pocket expenditure on health								X
Providers	Hospital health spending								X
	Ambulatory health spending								X
	Externally funded expenditure on health								X
Revenue of schemes	Domestic public and compulsory private funded expenditure on health								X
	Privately funded expenditure on health								X
Factors	Expenditure on human resources								X
	Expenditure on health on non-communicable diseases	X	X	X	X	X	X	X	X
Beneficiaries	Expenditure on health on injuries	X	X	X	X	X	X	X	X
	Expenditure on health age 65 and over	X	X			X	X		X
Capital formation	Total public spending on capital formation	X	X						X
	Total private spending on capital formation	X							X
	Spending on capital formation by hospitals	X							X

changes in functional financing within the system and to facilitate the possibility of forecasting and the use of simulation models.

Many countries have now developed time series of health accounts. Therefore, any HA report should present total expenditures and selected aggregates over time where these are available. To complete the tables, one can also include other useful reference data for computing selected indicators. The additional data usually reported include population size, GDP and a price index (preferably a medical/ [health] price index) over time.

When viewing a time series of health expenditures, it is commonly remarked that these have grown continuously through time. To properly analyse the time series data, it is important to determine first whether the increase was due to changes in the price, the content of the service or the quantity of the services provided. The effect of price increases can be removed through “deflating” health expenditure by converting to values in real terms or in constant prices, also referred to as “volumes” (see Chapter 13 for more detail). Then, to better appreciate the health expenditure trends over time, per capita real health expenditures, health expenditures as percentage of GDP, and average annual real growth rates may also be computed. Health expenditure values may be reported in national currency units and in PPP values.

Box 15.1. An example of an indicator on levels of care

National needs for information vary extensively both between countries and over time. Health accounts provide a flexible toolkit to support analysis, and can be enlarged with minimal additional information requirements. Also, the analysis can use a variety of axes to explore the expenditure process under scrutiny. One example is the model of health care that considers the complexity of the health system and the structure of health needs in the population.

For example, levels of care can be separated into general and specialised types of services, which are introduced in the functional and provider classification of SHA 2011. In the following table, an example is presented in which the functions that deal with general and specialised care at the third-digit breakdown are included. Similarly, the provider classification can also be separated into general and specialised care providers. Functions and providers components without any special relevance to either area have been omitted from the table. The table then shows the amount of general care services consumed from providers of general care, and similarly the share of specialised services from providers of specialised care. Finally, the financing agents that pay for the services consumed are included in the example to identify the path for funding those matching profiles.

Expenditure on health care by financing schemes and a selection of providers of care and functions

Functions	HC.1					HC.2	HC.6	Total
	Curative care	General curative care			Specialised curative care	Rehabilitative care =	Preventive care	Total
		HC.1.1.1, HC.1.2.1, HC.1.3.1, HC.1.3.2		HC.1.1.2, HC.1.2.2, HC.1.3.3				
Million of national currency								
Financing schemes - Providers								
HF.1 Governmental schemes and compulsory contributory health financing schemes								
HP.1 Hospitals								
HP.1.1 General hospitals								
HP.1.2 + HP.1.3 Mental health hospitals and other specialised hospitals								
HP.3 Providers of ambulatory health care								
HP.3.1.1 + HP.3.2 Offices of general medical practitioners + Dental practice								
all other HP.3 All other providers of ambulatory health care = specialised								
HP.6 Providers of preventive care								
HF.2 Voluntary health care payment schemes								
HP.1 Hospitals								
HP.1.1 General hospitals								
HP.1.2 + HP.1.3 Mental health hospitals and other specialised hospitals								

Box 15.1. An example of an indicator on levels of care (cont.)
Expenditure on health care by financing schemes and a selection
of providers of care and functions (cont.)

Functions		HC.1	HC.2	HC.6	Total
Financing schemes - Providers	Million of national currency	Curative care	Rehabilitative care =	Preventive care	Total
		HC.1.1, HC.1.2.1, HC.1.3.1, HC.1.3.2 General curative care	HC.1.1.2, HC.1.2.2, HC.1.3.3 Specialised curative care		
HP.3 Providers of ambulatory health care					
	HP.3.1.1 + HP.3.2	Offices of general medical practitioners + Dental practice			
	all other HP.3	All other providers of ambulatory health care = specialised			
HP.6 Providers of preventive care					
HF.3 Household out-of-pocket payment					
HP.1 Hospitals					
	HP.1.1	General hospitals			
	HP.1.2 + HP.1.3	Mental health hospitals and other specialised hospitals			
HP.3 Providers of ambulatory health care					
	HP.3.1.1 + HP.3.2	Offices of general medical practitioners + Dental practice			
	all other HP.3	All other providers of ambulatory health care = specialised			
HP.6 Providers of preventive care					
HF.4 Rest of the world financing schemes (non resident)					
HP.1 Hospitals					
	HP.1.1	General hospitals			
	HP.1.2 + HP.1.3	Mental health hospitals and other			
HP.3 Providers of ambulatory health care					
	HP.3.1.1 + HP.3.2	Offices of general medical practitioners + Dental practice			
	all other HP.3	All other providers of ambulatory health care = specialised			
HP.6 Providers of preventive care					
Total	Total				

Source: IHAT for SHA 2011.

If a series of HA reports already exist, the current report should highlight any new patterns observed from the updated HA results.

Using HA with other health system information

In addition to GDP, population and prices data, health accounts may also be reported together with other health system information to explore particular policy questions. For example, total expenditure on specific types of providers can be linked to measures of the service throughput of those providers in order to estimate average expenditure per unit of service delivered. More specifically, if a country's health accounts can separate hospital spending into government and non-government acute hospitals and if the total admissions into each type of hospital are known, then the average expenditure per admission for each type of hospital can be computed. Such comparisons may provide a useful first look at efficiency, although obviously further analysis is needed to explain any differences adequately.

These kinds of analyses or studies can be extensive in nature, and it is suggested that full accounts of these studies be reported in separate research or policy papers. Papers that have a specific policy focus can be more effective in communicating and informing concerned stakeholders of the facts about an existing situation and about what possible actions may be needed. The health accounts report can then present highlights or relevant findings extracted from these research or policy papers.

Country background

The health accounts report requires relevant background information to be sure that the results can be interpreted in their proper context. It is suggested that a summary description of the health care system be included. It should discuss the main financing flows, the actors involved, some contextual elements (*e.g.* the role of NGOs, of the private sector, of the external sector) and major policy issues (*e.g.* recent reforms, reforms under discussion, reforms required).

As indicated previously, it would be useful to have price index data in the HA report. Other data that may be valuable for interpreting HA results include statistics on providers and on health care utilisation and services provision, such as hospital bed-days, medical consultation visits, surgeries, immunisations and other key services, the volume of medicines and other health goods, and health outcomes data.

If a series of HA reports already exist, the current report should highlight new trends in health status, health facilities, health financing arrangements and health policies.

Metadata and data sources

The collection of the basic input data and the construction of the health accounts tables is a time-consuming effort. However, the effort will be much less worthwhile if the metadata behind the data are not properly documented. Solid, comprehensive metadata facilitates an appropriate interpretation and use of the HA results. For example, trends in health expenditures can be analysed better when there is knowledge about, say, changes in the accounting system. At a minimum, background information should include the sources of data, how data were validated (especially in the case of multiple data sources), the reasoning behind the selection of the data used in the estimation, the procedures applied to make the data usable, and more.

Quality checks

A final set of checks on the quality of the HA data should be performed before publication in any report. These consist of checking for 1) the consistency of totals across tables, 2) consistency in the value of similar expense items across tables, and 3) the plausibility of percentage shares, per capita values, and growth rates. Checks on the quality of HA estimates are to be described further with some examples.

In the tri-axial approach, it is expected that the same total expenditures observed for consumption of health care should hold in the other axes of provision and financing. Basic quality checks include ensuring that the totals reported agree with the sums of the constituent parts. Identical items with identical classifications that appear in different tables should have the same value. Another set of quality checks should look into the plausibility of the various indicators in relation to the totals, in relation to the population (per capita data), in relation to GDP and in relation to historical values (percentage change from year to year, growth rates). Although the percentage shares and growth rates considered reasonable vary across countries, the relative changes should be within pre-determined ranges of acceptability. For example, if private insurance is replaced by a government mandatory insurance scheme, then the relative change from one year to another in these two items would be significant, but in conformity with a real change.

National, regional and international databases

National, regional and international databases that report HA data have different purposes, scopes, and types of information and levels of detail available. All databases would contain time series, but different ranges or types of HA information. National databases primarily address data needs for country-level analysis, while regional and international databases provide data for examining cross-country issues and concerns.

National databases, being the repository of the country's HA estimates, tend to contain the most detailed information and estimates of specific health expenditure aggregates or components that may be memorandum items to the standard classifications, but which are of special interest to the country's policy makers. It is the responsibility of the national health accountants to include basic information that would help users to interpret the HA estimates properly as part of the databases; and these basic information should include definitions, data sources, computational procedures and other relevant information about the raw data used in the HA estimation.

Regional and international databases are constructed from information collected regularly from countries, using a standard table or questionnaire. The types of the information collected and the levels of detail are well-defined in the data collection instrument. The data sources and other relevant information used to arrive at the estimates being reported by countries in the standard questionnaire should be entered as explanatory notes. Steps have been taken to harmonise HA data collection efforts (for databases) of the different international agencies through the use of a jointly developed standard questionnaire.

The HA data of countries that is collected and reported in different regional and international databases are expected to be comparable, since countries presumably are using the same SHA methodology to generate their results and the data are collected for regional/international databases using a similar data collection instrument. Even so, differences between regional vs. international and national vs. international databases

have been noted particularly for indicators. One important reason for differences has generally been the use of different sources for reference information. In the country database, national official data for GDP and population, for example, would be used, while some international databases use compilations of GDP and population by, say, the United Nations or the International Monetary Fund. Such differences can be put in a proper context so long as there is systematic documentation of the data sources and other relevant information in the databases.

For comparative purposes, however, it would be beneficial to ensure harmonised data reporting nationally and internationally for a given country. Reporting strategies and collaborative efforts between involved agencies are required to achieve that aim. Notably, one principle would be:

- To standardise categories and their expected content so that the values under one label would refer only to one single boundary and type of expenditure;
- To state clearly the reported coverage in time and in geographical area;
- To state clearly the reference values used and their source, time and coverage, *e.g.* gross domestic product (GDP), general government expenditure (GGE), population and exchange rates, etc.

The selection of tables presented in this chapter

In the section below, examples of the tables (at the second-digit level) mentioned above are presented. The presentation of this particular set of tables does not mean that any of them is mandatory or that the level of detail shown and the number of categories mentioned is recommended for country adoption.

Notes

1. It is important to understand that health accounts information will become routine information, and thus produced at a lower cost, if policy makers find the results useful and request the information regularly.
2. Expenditures targeted at some of the Millennium Development Goals can be monitored through this table.
3. See, for example, the European Community Health Indicators Monitoring (ECHIM), or the Health and Long-term care indicators under the EU Open Method Co-ordination Framework.
4. MERCOSUR: *Mercado Comun del Sur* (Trade agreement of the Southern-cone countries).
5. Although total health expenditure is no longer proposed in SHA 2011, the indicator current health expenditure plus capital spending is included here for continuity reasons with respect to SHA 1.0.

Table 15.2. Expenditure on health care by financing schemes and functions of care

Financing schemes	Million of national currency	HF.1			HF.2			HF.3			HF.4		All HF	Memorandum items					
		HF.1.1	HF.1.2	HF.1.3	HF.2.1	HF.2.2	HF.2.3	HF.3.1	HF.3.2	HF.4.1	HF.4.2	Reporting items							
		Governmental schemes and compulsory contributory health financing schemes			Voluntary health care payment schemes			Household out-of-pocket payment			Rest of the world financing schemes (non-resident)			Reporting items					
Functions	Governmental schemes			Compulsory contributory health insurance schemes			Compulsory Medical Savings Accounts (CMSA)			Voluntary health care payment schemes			Household out-of-pocket payment		Rest of the world financing schemes (non-resident)				
	Government	Corporations	Households	Non-profit institutions serving households (NPISHs)	Rest of the world	Government	Corporations	Households	Non-profit institutions serving households (NPISHs)	Rest of the world	Government	Corporations	Households	Non-profit institutions serving households (NPISHs)	Rest of the world	Governmental schemes and compulsory contributory health insurance schemes together with cost sharing (HF.1 + HF.3.2.1)	Voluntary health insurance schemes together with cost sharing (HF.2.1+HF.3.2.2)		
HC.1 Curative care																			
HC.1.1 Inpatient curative care																			
HC.1.2 Day curative care																			
HC.1.3 Outpatient curative care																			
HC.1.4 Home-based curative care																			
HC.2 Rehabilitative care																			
HC.2.1 Inpatient rehabilitative care																			
HC.2.2 Day rehabilitative care																			
HC.2.3 Outpatient rehabilitative care																			
HC.2.4 Home-based rehabilitative care																			
HC.1+HC.2 Curative care and rehabilitative care																			
HC.1.1+HC.2.1 Inpatient curative and rehabilitative care																			
HC.1.2+HC.2.2 Day curative and rehabilitative care																			
HC.1.3+HC.2.3 Outpatient curative and rehabilitative care																			

Table 15.2. Expenditure on health care by financing schemes and functions of care (cont.)

Financing schemes		HF.1			HF.2			HF.3			HF.4		All HF	Memorandum items						
		HF.1.1	HF.1.2	HF.1.3	HF.2.1	HF.2.2	HF.2.3	HF.3.1	HF.3.2	HF.4.1	HF.4.2	Reporting items			Reporting items					
Functions		Governmental schemes and compulsory contributory health financing schemes			Voluntary health care payment schemes			Household out-of-pocket payment			Rest of the world financing schemes (non-resident)		All financing schemes	Government	Corporations	Households	Non-profit institutions serving households (NPISHs)	Rest of the world	Governmental schemes and compulsory contributory health insurance schemes together with cost sharing (HF.1 + HF.3.2.1)	Voluntary health insurance schemes together with cost sharing (HF.2.1+HF.3.2.2)
HC.3	HC.1.4+ HC.2.4	Home-based curative and rehabilitative care																		
	Long-term care (health)																			
	HC.3.1	Inpatient long-term care (health)																		
	HC.3.2	Day long-term care (health)																		
HC.3.3	Outpatient long-term care (health)																			
HC.3.4	Home-based long-term care (health)																			
HC.4	Ancillary services (non specified by function)																			
	HC.4.1	Laboratory services																		
	HC.4.2	Imaging services																		
HC.4.3	Patient transportation																			
HC.5	Medical goods (non specified by function)																			
	HC.5.1	Pharmaceuticals and other medical non durable goods																		
	HC.5.2	Therapeutic appliances and other medical durable goods																		

Table 15.2. Expenditure on health care by financing schemes and functions of care (cont.)

Functions	Financing schemes	Million of national currency	HF.1			HF.2			HF.3			HF.4		All HF	Memorandum items										
			Governmental schemes and compulsory contributory health financing schemes	HF.1.1	HF.1.2	HF.1.3	Voluntary health care payment schemes	HF.2.1	HF.2.2	HF.2.3	Household out-of-pocket payment	HF.3.1	HF.3.2		Rest of the world financing schemes (non-resident)	HF.4.1	HF.4.2	Reporting items			Reporting items				
				Governmental schemes	Compulsory contributory health insurance schemes	Compulsory Medical Savings Accounts (CMSA)		Voluntary health insurance schemes	NPISHs financing schemes	Enterprises financing schemes		Out-of-pocket excluding cost sharing	Cost sharing with third-party payers			Compulsory schemes (non-resident)	Voluntary schemes (non-resident)	All financing schemes	Government	Corporations	Households	Non-profit institutions serving households (NPISHs)	Rest of the world	Governmental schemes and compulsory contributory health insurance schemes together with cost sharing (HF.1 + HF.3.2.1)	Voluntary health insurance schemes together with cost sharing (HF.2.1+HF.3.2.2)
HC.6	Preventive care																								
	HC.6.1	Information, education and counseling programmes																							
	HC.6.2	Immunisation programmes																							
	HC.6.3	Early disease detection programmes																							
	HC.6.4	Healthy condition monitoring programmes																							
	HC.6.5	Epidemiological surveillance and risk and disease control programmes																							
	HC.6.6	Preparing for disaster and emergency response programmes																							
HC.7	Governance and health system and financing administration																								
	HC.7.1	Governance and health system administration																							
	HC.7.2	Administration of health financing																							

Table 15.2. Expenditure on health care by financing schemes and functions of care (cont.)

Financing schemes		HF.1			HF.2			HF.3			HF.4		All HF	Memorandum items							
		HF.1.1	HF.1.2	HF.1.3	HF.2.1	HF.2.2	HF.2.3	HF.3.1	HF.3.2	HF.4.1	HF.4.2	Reporting items		Reporting items							
Million of national currency		Governmental schemes and compulsory contributory health financing schemes			Voluntary health care payment schemes			Household out-of-pocket payment			Rest of the world financing schemes (non-resident)		All financing schemes		Government	Corporations	Households	Non-profit institutions serving households (NPISHs)	Rest of the world	Governmental schemes and compulsory contributory health insurance schemes together with cost sharing (HF.1 + HF.3.2.1)	Voluntary health insurance schemes together with cost sharing (HF.2.1+HF.3.2.2)
HC.9	Other health care services not elsewhere classified (n.e.c.)																				
All HC	All functions																				
Memorandum items																					
Reporting items																					
HC.RI.1	Total pharmaceutical expenditure (TPE)																				
HC.RI.2	Traditional, Complementary and Alternative Medicines (TCAM)																				
HC.RI.3	Prevention and public health services (according to SHA1.0)																				
Health care related items																					
HCR.1	Long-term care (social)																				
HCR.2	Health promotion with multisectoral approach																				

Source: IHAT for SHA 2011.

Table 15.3. Expenditure on health care by health care providers and functions of care

Functions	Providers Million of national currency	HP.1			HP.2			HP.3					HP.4			HP.5			HP.6	HP.7				HP.8			HP.9	All HP										
		Hospitals	General hospitals	Mental health hospitals	Specialised hospitals (other than mental health hospitals)	Residential long-term care facilities	Long-term nursing care facilities	Mental health and substance abuse facilities	Other residential long-term care facilities	Providers of ambulatory health care	Medical practices	Dental practices	Other health care practitioners	Ambulatory health care centres	Providers of home health care services	Providers of ancillary services	Providers of patient transportation and emergency rescue	Medical and diagnostic laboratories	Other providers of ancillary services	Retailers and other providers of medical goods	Pharmacies	Retail sellers and other suppliers of durable	All other miscellaneous sellers and other suppliers	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Social health insurance agencies	Private health insurance administration agencies	Other administrative agencies	Rest of economy	Households as providers of home health care	All other industries as secondary providers of health care	Other industries <i>n.e.c.</i>	Rest of the world	All providers			
HC.1 Curative care																																						
HC.1.1 Inpatient curative care																																						
HC.1.2 Day curative care																																						
HC.1.3 Outpatient curative care																																						
HC.1.4 Home-based curative care																																						
HC.2 Rehabilitative care																																						
HC.2.1 Inpatient rehabilitative care																																						
HC.2.2 Day rehabilitative care																																						
HC.2.3 Outpatient rehabilitative care																																						
HC.2.4 Home based rehabilitative care																																						
HC.1+ HC.2 Curative care and rehabilitative care																																						
HC.1.1+ HC.2.1 Inpatient curative and rehabilitative care																																						
HC.1.2+ HC.2.2 Day curative and rehabilitative care																																						
HC.1.3+ HC.2.3 Outpatient curative and rehabilitative care																																						

Table 15.3. Expenditure on health care by health care providers and functions of care (cont.)

Functions	Providers			HP.2	HP.3					HP.4	HP.5			HP.6	HP.7	HP.8	HP.9	All HP							
	HP.1	HP.1.1	HP.1.2		HP.1.3	HP.2.1	HP.2.2	HP.2.9	HP.3.1		HP.3.2	HP.3.3	HP.3.4						HP.3.5	HP.4.1	HP.4.2	HP.4.9	HP.5.1	HP.5.2	HP.5.9
	Million of national currency																								
	Hospitals																								
	General hospitals																								
	Mental health hospitals																								
	Specialised hospitals (other than mental health hospitals)																								
	Residential long-term care facilities																								
	Long-term nursing care facilities																								
	Mental health and substance abuse facilities																								
	Other residential long-term care facilities																								
	Providers of ambulatory health care																								
	Medical practices																								
	Dental practices																								
	Other health care practitioners																								
	Ambulatory health care centres																								
	Providers of home health care services																								
	Providers of ancillary services																								
	Providers of patient transportation and emergency rescue																								
	Medical and diagnostic laboratories																								
	Other providers of ancillary services																								
	Retailers and other providers of medical goods																								
	Pharmacies																								
	Retail sellers and other suppliers of durable																								
	All other miscellaneous sellers and other suppliers																								
	Providers of preventive care																								
	Providers of health care system administration and financing																								
	Government health administration agencies																								
	Social health insurance agencies																								
	Private health insurance administration agencies																								
	Other administrative agencies																								
	Rest of economy																								
	Households as providers of home health care																								
	All other industries as secondary providers of health care																								
	Other industries <i>n.e.c.</i>																								
	Rest of the world																								
	All providers																								
HC.1.4+ HC.2.4	Home-based curative and rehabilitative care																								
HC.3	Long-term care (health)																								
HC.3.1	Inpatient long-term care (health)																								
HC.3.2	Day long-term care (health)																								
HC.3.3	Outpatient long-term care (health)																								
HC.3.4	Home-based long-term care (health)																								
HC.4	Ancillary services (non specified by function)																								
HC.4.1	Laboratory services																								
HC.4.2	Imaging services																								
HC.4.3	Patient transportation																								
HC.5	Medical goods (non specified by function)																								
HC.5.1	Pharmaceuticals and other medical non durable goods																								

Table 15.3. Expenditure on health care by health care providers and functions of care (cont.)

Functions	Providers			Providers			Providers			Providers			Providers			Providers			Providers																	
	HP.1	HP.1.1	HP.1.2	HP.1.3	HP.2	HP.2.1	HP.2.2	HP.2.9	HP.3	HP.3.1	HP.3.2	HP.3.3	HP.3.4	HP.3.5	HP.4	HP.4.1	HP.4.2	HP.4.9	HP.5	HP.5.1	HP.5.2	HP.5.9	HP.6	HP.7	HP.7.1	HP.7.2	HP.7.3	HP.7.9	HP.8	HP.8.1	HP.8.2	HP.8.9	HP.9	All HP		
	Million of national currency																																			
	Hospitals				Residential long-term care facilities			Providers of ambulatory health care			Providers of ancillary services			Retailers and other providers of medical goods			Providers of preventive care			Providers of health care system administration and financing			Rest of economy			Rest of the world			All providers							
	General hospitals			Long-term nursing care facilities			Medical practices			Providers of patient transportation and emergency rescue			Pharmacies			Providers of preventive care			Government health administration agencies			Households as providers of home health care			Rest of the world			All providers								
	Mental health hospitals			Mental health and substance abuse facilities			Dental practices			Medical and diagnostic laboratories			Retail sellers and other suppliers of durable			Retail sellers and other suppliers of durable			Social health insurance agencies			All other industries as providers of health care			Rest of the world			All providers								
	Specialised hospitals (other than mental health hospitals)			Other residential long-term care facilities			Other health care practitioners			Other providers of ancillary services			All other miscellaneous sellers and other suppliers			All other miscellaneous sellers and other suppliers			Private health insurance administration agencies			Other industries as secondary providers of health care			Rest of the world			All providers								
HC.5.2	Therapeutic appliances and other medical durable goods																																			
HC.6	Preventive care																																			
HC.6.1	Information, education and counseling programmes																																			
HC.6.2	Immunisation programmes																																			
HC.6.3	Early disease detection programmes																																			
HC.6.4	Healthy condition monitoring programmes																																			
HC.6.5	Epidemiological surveillance and risk and disease control programmes																																			
HC.6.6	Preparing for disaster and emergency response programmes																																			

Table 15.3. Expenditure on health care by health care providers and functions of care (cont.)

Functions	Providers			Providers of ambulatory health care					Providers of ancillary services			Retailers and other providers of medical goods			Providers of health care system administration and financing				Rest of economy			Rest of the world								
	HP.1	HP.1.1	HP.1.2	HP.1.3	HP.2.1	HP.2.2	HP.2.9	HP.3.1	HP.3.2	HP.3.3	HP.3.4	HP.3.5	HP.4.1	HP.4.2	HP.4.9	HP.5.1	HP.5.2	HP.5.9	HP.6	HP.7	HP.7.1	HP.7.2	HP.7.3	HP.7.9	HP.8.1	HP.8.2	HP.8.9	HP.9	All HP	
	Million of national currency																													
	Hospitals																													
	General hospitals																													
	Mental health hospitals																													
	Specialised hospitals (other than mental health hospitals)																													
	Residential long-term care facilities																													
	Long-term nursing care facilities																													
	Mental health and substance abuse facilities																													
	Other residential long-term care facilities																													
	Providers of ambulatory health care																													
	Medical practices																													
	Dental practices																													
	Other health care practitioners																													
	Ambulatory health care centres																													
	Providers of home health care services																													
	Providers of ancillary services																													
	Providers of patient transportation and emergency rescue																													
	Medical and diagnostic laboratories																													
	Other providers of ancillary services																													
	Retailers and other providers of medical goods																													
	Pharmacies																													
	Retail sellers and other suppliers of durable																													
	All other miscellaneous sellers and other suppliers																													
	Providers of preventive care																													
	Providers of health care system administration and financing																													
	Government health administration agencies																													
	Social health insurance agencies																													
	Private health insurance administration agencies																													
	Other administrative agencies																													
	Rest of economy																													
	Households as providers of home health care																													
	All other industries as secondary providers of health care																													
	Other industries <i>n.e.c.</i>																													
	Rest of the world																													
	All providers																													
HC.7	Governance and health system and financing administration																													
HC.7.1	Governance and health system administration																													
HC.7.2	Administration of health financing																													
HC.9	Other health care services not elsewhere classified (<i>n.e.c.</i>)																													
All HC	All functions																													
Memorandum items																														
Reporting items																														
HC.RI.1	Total pharmaceutical expenditure (TPE)																													
HC.RI.2	Traditional, Complementary and Alternative Medicines (TCAM)																													

Table 15.3. Expenditure on health care by health care providers and functions of care (cont.)

Providers		HP.1	HP.2			HP.3					HP.4			HP.5			HP.6	HP.7				HP.8			HP.9	All HP				
Functions	Million of national currency	Hospitals			Residential long-term care facilities					Providers of ambulatory health care					Providers of ancillary services			Retailers and other providers of medical goods			Providers of preventive care	Providers of health care system administration and financing				Rest of economy			Rest of the world	All providers
		HP.1.1	HP.1.2	HP.1.3	HP.2.1	HP.2.2	HP.2.9	HP.3.1	HP.3.2	HP.3.3	HP.3.4	HP.3.5	HP.4.1	HP.4.2	HP.4.9	HP.5.1	HP.5.2	HP.5.9	HP.6	HP.7.1	HP.7.2	HP.7.3	HP.7.9	HP.8.1	HP.8.2	HP.8.9	HP.9	All providers		
HC.RI.3	Prevention and public health services (according to SHA1.0)																													
	Health care related items																													
HCR.1	Long-term care (social)																													
HCR.2	Health promotion with multisectoral																													

Source: IHAT for SHA 2011.

Table 15.4. Expenditure on health care by financing schemes and health care providers

Financing schemes		HF.1			HF.2			HF.3		HF.4		All HF	Memorandum items					Reporting items	
		HF.1.1	HF.1.2	HF.1.3	HF.2.1	HF.2.2	HF.2.3	HF.3.1	HF.3.2	HF.4.1	HF.4.2		HF.1.1	HF.1.2	HF.1.3	HF.1.4	HF.1.5	HF.1.2	HF.1.3
Million of national currency		Governmental schemes and compulsory contributory health financing schemes			Voluntary health care payment schemes			Household out-of-pocket payment		Rest of the world financing schemes (non-resident)		Reporting items					Reporting items		
		Governmental schemes	Compulsory contributory health insurance schemes	Compulsory Medical Savings Accounts (CMSA)	Voluntary health insurance schemes	NPISHs financing schemes	Enterprises financing schemes	Out-of-pocket excluding cost sharing	Cost sharing with third-party payers	Compulsory schemes (non-resident)	Voluntary schemes (non-resident)	Government	Corporations	Households	NPISHs	Rest of the world	Governmental schemes and compulsory contributory health insurance schemes together with cost sharing (HF.1 + HF.3.2.1)	Voluntary health insurance schemes together with cost sharing (HF.2.1+HF.3.2.2)	
Providers																			
HP.1	Hospitals																		
HP.1.1	General hospitals																		
HP.1.2	Mental health hospitals																		
HP.1.3	Specialised hospitals (other than mental health hospitals)																		
HP.2	Residential long-term care facilities																		
HP.2.1	Long-term nursing care facilities																		
HP.2.2	Mental health and substance abuse facilities																		
HP.2.9	Other residential long-term care facilities																		
HP.3	Providers of ambulatory health care																		
HP.3.1	Medical practices																		
HP.3.2	Dental practices																		
HP.3.3	Other health care practitioners																		
HP.3.4	Ambulatory health care centres																		
HP.3.5	Providers of home health care services																		
HP.4	Providers of ancillary services																		
HP.4.1	Providers of patient transportation and emergency rescue																		
HP.4.2	Medical and diagnostic laboratories																		
HP.4.9	Other providers of ancillary services																		
HP.5	Retailers and other providers of medical goods																		
HP.5.1	Pharmacies																		
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances																		

Table 15.4. Expenditure on health care by financing schemes and health care providers (cont.)

Financing schemes		HF.1			HF.2			HF.3		HF.4		All HF	Memorandum items						
		HF.1.1	HF.1.2	HF.1.3	HF.2.1	HF.2.2	HF.2.3	HF.3.1	HF.3.2	HF.4.1	HF.4.2		Reporting items			Reporting items			
Million of national currency		Governmental schemes and compulsory contributory health financing schemes			Voluntary health care payment schemes			Household out-of-pocket payment		Rest of the world financing schemes (non-resident)		All financing schemes	Government	Corporations	Households	NPISHs	Rest of the world	Governmental schemes and compulsory contributory health insurance schemes together with cost sharing (HF.1 + HF.3.2.1)	Voluntary health insurance schemes together with cost sharing (HF.2.1+HF.3.2.2)
Providers		Governmental schemes			Voluntary health insurance schemes			Household out-of-pocket payment		Rest of the world financing schemes (non-resident)		All financing schemes	Government	Corporations	Households	NPISHs	Rest of the world	Governmental schemes and compulsory contributory health insurance schemes together with cost sharing (HF.1 + HF.3.2.1)	Voluntary health insurance schemes together with cost sharing (HF.2.1+HF.3.2.2)
HP.5.9	All other miscellaneous sellers and other suppliers of pharmaceuticals and medical goods																		
HP.6	Providers of preventive care																		
HP.7	Providers of health care system administration and financing																		
HP.7.1	Government health administration agencies																		
HP.7.2	Social health insurance agencies																		
HP.7.3	Private health insurance administration agencies																		
HP.7.9	Other administrative agencies																		
HP.8	Rest of the economy																		
HP.8.1	Households as providers of home health care																		
HP.8.2	All other industries as secondary providers of health care																		
HP.8.9	Other industries <i>n.e.c.</i>																		
HP.9	Rest of the world																		
All HP	All providers																		

Source: IHAT for SHA 2011.

Table 15.5. Expenditure on health care by revenues of financing schemes and financing schemes

Financing schemes	Million of national currency	FS.1				FS.2	FS.3	FS.4				FS.5	FS.6	FS.7	All FS		Memorandum items									
		Transfers from government domestic revenue				Transfers distributed by government from foreign origin	Social insurance contributions	Compulsory prepayment (other than FS.3)				Voluntary prepayment	Other domestic revenues <i>n.e.c.</i>	Direct foreign transfers	FS.7.1 FS.7.2		Total current expenditure by financing schemes	Operating balance	Revenues by institutional units							
		FS.1.1	FS.1.2	FS.1.3	FS.1.4			FS.3.1	FS.3.2	FS.3.3	FS.3.4				FS.7.1	FS.7.2			FSR.1.1	FSR.1.2	FSR.2	FSRI.1.1	FSRI.1.2	FSRI.1.3	FSRI.1.4	FSRI.1.5
		Internal transfers and grants	Transfers by government on behalf of specific groups	Subsidies	Other transfers from government domestic revenue	Social insurance contributions from employees	Social insurance contributions from employers	Social insurance contributions from self-employed	Other social insurance contributions	Compulsory prepayment (other than FS.3)	Voluntary prepayment	Other domestic revenues <i>n.e.c.</i>	Direct foreign transfers	Direct foreign aid in kind	All revenues of financing schemes	Total current expenditure by financing schemes	Operating balance	Loans taken by the government	Loans taken by private organisations	Aid in kind at donor value	Government	Corporations	Households	Non-profit institutions serving households (NPISHs)	Rest of the world	
HF.1	Governmental schemes and compulsory contributory health financing schemes																									
HF.1.1	Governmental schemes																									
HF.1.2	Compulsory contributory health insurance schemes																									
HF.1.3	Compulsory Medical Savings Accounts (CMSA)																									
HF.2	Voluntary health care payment schemes																									
HF.2.1	Voluntary health insurance schemes																									
HF.2.2	NPISHs financing schemes																									
HF.2.3	Enterprises financing schemes																									
HF.3	Household out-of-pocket payment																									
HF.3.1	Out-of-pocket excluding cost sharing																									
HF.3.2	Cost sharing with third-party payers																									
HF.4	Rest of the world financing schemes (non resident)																									

Table 15.5. Expenditure on health care by revenues of financing schemes and financing schemes (cont.)

Revenues of financing schemes	FS.1				FS.2	FS.3	FS.4				FS.5	FS.6	FS.7	All FS		Memorandum items												
	Transfers from government domestic revenue				Transfers distributed by government from foreign origin	Social insurance contributions	Compulsory prepayment (other than FS.3)				Voluntary prepayment	Other domestic revenues n.e.c.	Direct foreign transfers	All revenues of financing schemes		Total current expenditure by financing schemes	Operating balance	Loans taken by the government			Loans taken by private organisations		Aid in kind at donor value		Revenues by institutional units			
Million of national currency	FS.1.1	FS.1.2	FS.1.3	FS.1.4		FS.3.1	FS.3.2	FS.3.3	FS.3.4				FS.7.1	FS.7.2				FSR.1.1	FSR.1.2	FSR.2	FSRI.1.1	FSRI.1.2	FSRI.1.3	FSRI.1.4	FSRI.1.5			
Financing schemes	Internal transfers and grants	Transfers by government on behalf of specific groups	Subsidies	Other transfers from government domestic revenue	Transfers distributed by government from foreign origin	Social insurance contributions from employees	Social insurance contributions from employers	Social insurance contributions from self-employed	Other social insurance contributions	Compulsory prepayment (other than FS.3)	Voluntary prepayment	Other domestic revenues n.e.c.	Direct foreign financial transfers	Direct foreign aid in kind	All revenues of financing schemes	Total current expenditure by financing schemes	Operating balance	Loans taken by the government	Loans taken by private organisations	Aid in kind at donor value	Government	Corporations	Households	Non-profit institutions serving households (NPISHs)	Rest of the world			
HF.4.1 Compulsory schemes (non-resident)																												
HF.4.2 Voluntary schemes (non-resident)																												
All HF All financing schemes																												
Memorandum items																												
Reporting items																												
HFRI.1.1 Governmental schemes and compulsory health insurance combined with cost sharing (HF.1 + HF.3.2.1)																												
HFRI.1.2 Voluntary health insurance schemes together with cost sharing (HF.2.1+HF.3.2.2)																												
Related items																												
HFRI.2.1 Government																												
HFRI.2.2 Corporations																												
HFRI.2.3 Households																												
HFRI.2.4 Non-profit Institutions Serving Households (NPISHs)																												
HFRI.2.5 Rest of the world																												

Source: IHAT for SHA 2011.

Table 15.6. Expenditure on health care by financing agents and financing schemes

Financing agents		FA.1				FA.2	FA.3		FA.4		FA.5	FA.6				All FA					
		FA.1.1	FA.1.2	FA.1.3	FA.1.9		FA.2.1	FA.2.2	FA.3.1	FA.3.2			FA.6.1	FA.6.2	FA.6.3						
Financing schemes		General government	Central government	State / Regional / Local government	Social security agency	All other general government units	Insurance corporations	Commercial insurance companies	Mutual and other non-profit insurance organisations	Corporations (other than insurance corporations)	Health management and provider corporations	Corporations (other than providers of health services)	Non-profit institutions serving households (NPISHs)	Households	Rest of the world	International organisations	Foreign governments	Other foreign entities	All financing agents		
HF.1	Governmental schemes and compulsory contributory health financing schemes																				
	HF.1.1 Governmental schemes																				
	HF.1.2 Compulsory contributory health insurance schemes																				
	HF.1.3 Compulsory Medical Savings Accounts (CMSA)																				
HF.2	Voluntary health care payment schemes																				
	HF.2.1 Voluntary health insurance schemes																				
	HF.2.2 NPISHs financing schemes																				
	HF.2.3 Enterprises financing schemes																				
HF.3	Household out-of-pocket payment																				
	HF.3.1 Out-of-pocket excluding cost sharing																				
	HF.3.2 Cost sharing with third-party payers																				
HF.4	Rest of the world financing schemes (non-resident)																				
	HF.4.1 Compulsory schemes (non-resident)																				
	HF.4.2 Voluntary schemes (non-resident)																				
All HF	All financing schemes																				
Memorandum items																					
Reporting items																					
	HF.RI.1.1 Government																				

Table 15.6. Expenditure on health care by financing agents and financing schemes (cont.)

Financing agents	FA.1				FA.2	FA.3		FA.4	FA.5	FA.6	All FA								
	FA.1.1	FA.1.2	FA.1.3	FA.1.9	FA.2.1	FA.2.2	FA.3.1	FA.3.2	FA.6.1	FA.6.2		FA.6.3							
Financing schemes	General government	Central government	State / Regional / Local government	Social security agency	All other general government units	Insurance corporations	Commercial insurance companies	Mutual and other non-profit insurance organisations	Corporations (other than insurance corporations)	Health management and provider corporations	Corporations (other than providers of health services)	Non-profit institutions serving households (NPISHs)	Households	Rest of the world	International organisations	Foreign governments	Other foreign entities	All financing agents	
HF.RI.1.2 Corporations																			
HF.RI.1.3 Households																			
HF.RI.1.4 NPISHs																			
HF.RI.1.5 Rest of the world																			
HF.RI.2 Governmental schemes and compulsory contributory health insurance schemes together with cost sharing (HF.1 + HF.3.2.1)																			
HF.RI.3 Voluntary health insurance schemes together with cost sharing (HF.2.1+HF.3.2.2)																			

Source: IHAT for SHA 2011.

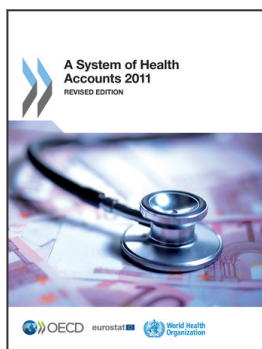
Table 15.7. Expenditure on health care by factors of provision and health care providers

Factors of provision		FP.1			FP.2	FP.3	FP.4				FP.5	All FP				
		Compensation of employees	Wages and salaries	Social contributions	All other costs related to employees	Self-employed professional remuneration	Materials and services used	Health care services	Health care goods	Non-health care services	Non-health care goods	Consumption of fixed capital	Other items of spending on inputs	Taxes	Other items of spending	All factors of provision
Providers		Million of national currency														
HP.1	Hospitals															
HP.1.1	General hospitals															
HP.1.2	Mental health hospitals															
HP.1.3	Specialised hospitals (other than mental health hospitals)															
HP.2	Residential long-term care facilities															
HP.2.1	Long-term nursing care facilities															
HP.2.2	Mental health and substance abuse facilities															
HP.2.9	Other residential long-term care facilities															
HP.3	Providers of ambulatory health care															
HP.3.1	Medical practices															
HP.3.2	Dental practices															
HP.3.3	Other health care practitioners															
HP.3.4	Ambulatory health care centres															
HP.3.5	Providers of home health care services															
HP.4	Providers of ancillary services															
HP.4.1	Providers of patient transportation and emergency rescue															
HP.4.2	Medical and diagnostic laboratories															
HP.4.9	Other providers of ancillary services															
HP.5	Retailers and other providers of medical goods															
HP.5.1	Pharmacies															
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances															
HP.5.9	All other miscellaneous sellers and other suppliers of pharmaceuticals and medical goods															

Table 15.7. **Expenditure on health care by factors of provision and health care providers** (cont.)

Factors of provision		FP.1			FP.2	FP.3	FP.4				FP.5	All FP	
		Compensation of employees			Self-employed professional remuneration	Materials and services used	Consumption of fixed capital				Other items of spending on inputs	All factors of provision	
Providers		Wages and salaries	Social contributions	All other costs related to employees		Health care services	Health care goods	Non-health care services	Non-health care goods		Taxes	Other items of spending	
HP.6	Providers of preventive care												
HP.7	Providers of health care system administration and financing												
HP.7.1	Government health administration agencies												
HP.7.2	Social health insurance agencies												
HP.7.3	Private health insurance administration agencies												
HP.7.9	Other administrative agencies												
HP.8	Rest of the economy												
HP.8.1	Households as providers of home health care												
HP.8.2	All other industries as secondary providers of health care												
HP.8.9	Other industries <i>n.e.c.</i>												
HP.9	Rest of the world												
All HP	All providers												

Source: IHAT for SHA 2011.



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