



HELLENIC REPUBLIC



HELLENIC STATISTICAL AUTHORITY

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PRESS RELEASE

System of Health Accounts (SHA) of year 2015

The Hellenic Statistical Authority (ELSTAT) publishes statistical data for the year 2015 on the Funding of Health Expenditures at national level based on the System of Health Accounts manual SHA 2011 of the Organization for Economic Cooperation and Development (OECD). ELSTAT publishes SHA data on an annual basis, according to its obligations towards OECD and Eurostat.¹

The total funding on health expenditures in Greece as a percentage of Gross Domestic Product (GDP) for the year 2015 amounts to 8.38% compared to 7.94% for the year 2014.

The following table presents the percentage of total funding of health expenditures to GDP according to the European System of Accounts 2010 (European System of Accounts – ESA 2010), for the years 2010 to 2015:

Year	Total Funding on Health Expenditures (as a percentage of GDP)
2010	9.56%
2011	9.10%
2012	8.78%
2013	8.34%
2014	7.94%
2015	8.38%

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¹ The legal framework for the compilation of SHA data is European Regulation (EU) 1338/2008 and the respective implementing Regulation. After the voting of the above Implementing Regulation, ELSTAT will be obliged to transmit SHA data to Eurostat and to International Organizations (OECD, and World Health Organization). Until March 2015 the transmission of data to the above Organizations was on a voluntary basis.

Data on health expenditure are in accordance with the structure of the tables of the System of Health Accounts (methodology SHA 2011) and pertain to the following:

The financing of health providers by financing agencies (consumption - HP)

The data refer to the financing from the sectors of the domestic economy (General Government excluding Social Security Funds - SSFs, SSFs, Households, Private Insurance companies and other expenditures by Non-Governmental Organizations-NGOs, the Church etc.) to the providers of health services (hospitals, physicians, pharmacies, diagnostic centers, etc.) (Table 3 and Diagrams 4 and 5).

The financing of health services by financing agencies (demand - HF)

The data refer to the financing from the domestic economy sectors (General Government excluding SSFs, SSFs, households, private insurance companies and other expenditures by NGOs, the Church, etc.) by health care activity (in-hospital treatment, rehabilitation services, long-term care, pharmaceutical and medical products, etc.) (Table 4 and Diagram 6).

The direction of the funding on health expenditure by health providers and by health care activity (supply - HC)

The data refer to the direction of the funding on health expenditure by health provider (hospitals, physicians, pharmacies, diagnostic centers, etc.) and by health care activity (in-hospital treatment, rehabilitative care, long-term care, etc.) (Table 5).

Total public funding on health expenditure increased by 6.2 % in 2015 compared with the expenditures in the year 2014. Total private funding on expenditure increased by 0.5% in 2015 compared with 2014 (Table 3 and Diagram 1 & 2).

As regards the participation of the public sector in the total funding on health expenditure, an increase is observed, from 58.0% in 2014 to 59.1% in 2015. On the contrary, the participation of private sector in the total funding on health expenditure has decreased from 40.6% in 2014 to 39.1% in 2015 (Table 2 and Diagram 3).

It should be noted that the tables of the System of Health Accounts (SHA) for the years 2010-2015, are compiled according to the primary data that has been received by the corresponding financing agencies, taking into account (for the sector of General Government) the inclusion of the flow of payables. For more information related to the collection and the classification of the primary data for the compilation of SHA in Greece along with the user oriented quality report, users can access them either on ELSTAT's website or at the end of current Press Release.

Table 1, presents the funding of sectors of General Government (Central Government, Social Security Funds (SSFs) and Local Government), Households, Private Insurance Companies, NGOs and Rest of the World on health expenditure.

Table 1
Total funding on health expenditures (in mio euro)

	2010	2011	2012	2013	2014	2015
General Government (excluding SSFs) (HF.1.1) (1)	6,475.4	4,202.2	5,046.4	4,603.1	4,176.5	4,459.5
Social Security Funds (SSFs) (HF.1.2) (2) ¹⁾	8,445.4	8,223.1	6,036.3	4,699.8	4,018.2	4,245.0
Total Public Current Expenditures (1)+ (2)	14,920.8	12,425.3	11,082.7	9,302.9	8,194.7	8,704.5
Total Private Current Expenditures (3)+ (4)	6,614.6	6,358.0	5,644.6	5,616.3	5,737.8	5,765.4
Private Insurance (HF.2.1) (3)	536.6	534.2	525.7	495.1	534.9	541.3
Private Payments (HF.3.1) (4)	6,078.0	5,823.8	5,118.9	5,121.2	5,202.9	5,224.1
Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0) (5)	73.3	52.4	53.6	139.3	198.4	262.0
Total Current Health (HF) (1) to (5)	21,608.7	18,835.7	16,780.9	15,058.5	14,130.9	14,731.9

1) Data of Social Security Funds were revised due to methodological adjustment concerning the data recording on accruals basis.

Chart 1
Total Current Health Expenditures for the years 2010-2015 (in mio euro)

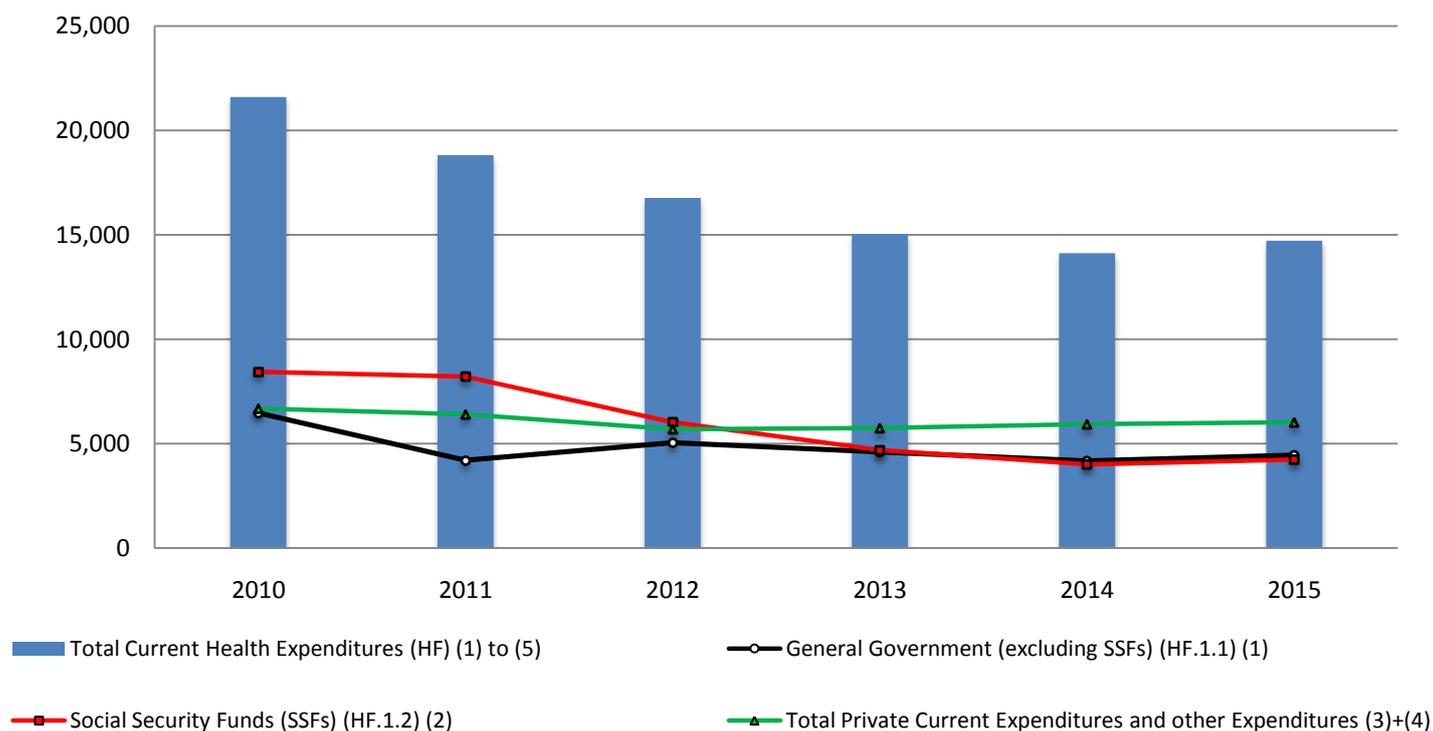


Chart 2

Total Current Funding by Financing Agency for the years 2011-2015 (in mio euro)

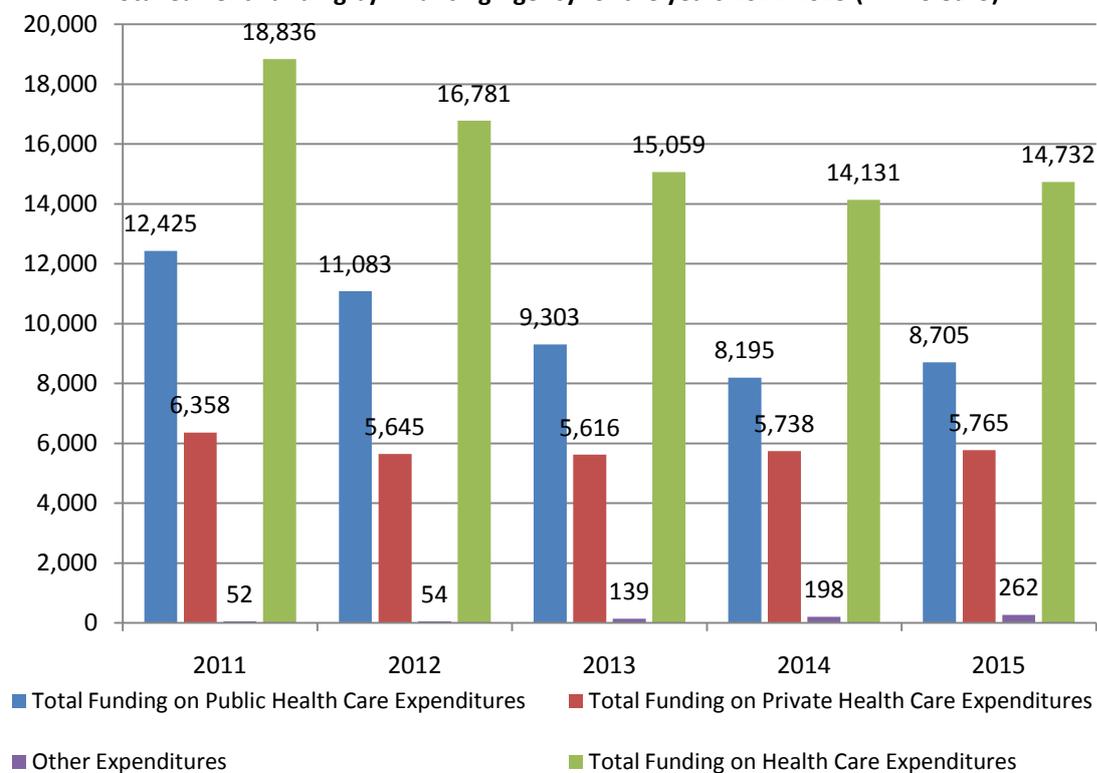


Table 2, presents the percentage contribution of sectors of General Government (Central Government, SSFs and Local Government), Households, Private Insurance Companies, NGOs and Rest of the World on the total funding of health expenditure.

Table 2
Funding on Health Expenditures and percentage contribution by sector (in mio euro)

	2011	2012	2013	2014	2015
General Government (excl. SSFs) (HF.1.1) (1)	4,202.2	5,046.4	4,603.1	4,176.5	4,459.5
(% of total expenditure)	22.3%	30.1%	30.6%	29.6%	30.3%
SSFs (HF.1.2) (2) ¹⁾	8,223.1	6,036.3	4,699.8	4,018.2	4,245.0
(% of total expenditure)	43.7%	36.0%	31.2%	28.4%	28.8%
Total Public Funding on Expenditures (1)+ (2)	12,425.3	11,082.7	9,302.9	8,194.7	8,704.5
(% of total expenditure)	66.0%	66.0%	61.8%	58.0%	59.1%
Total Private Funding on Expenditures (3)+ (4)	6,358.0	5,644.6	5,616.3	5,737.8	5,765.4
(% of total expenditure)	33.8%	33.6%	37.3%	40.6%	39.1%
Private Insurance (HF.2.1) (3)	534.2	525.7	495.1	534.9	541.3
(% of total expenditure)	2.8%	3.1%	3.3%	3.8%	3.7%
Private Payments (HF.3.1) (4)	5,823.8	5,118.9	5,121.2	5,202.9	5,224.1
(% of total expenditure)	30.9%	30.5%	34.0%	36.8%	35.5%
Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0) (5)	52.4	53.6	139.3	198.4	262.0
(% of total expenditure)	0.3%	0.3%	0.9%	1.4%	1.8%
Total Funding on Health Expenditures (HF) (1) to (5)	18,835.7	16,780.9	15,058.5	14,130.9	14,731.9

1) Data of SSFs were revised due to methodological adjustment concerning the data recording on accruals basis.

Chart 3
Total Funding on Health Expenditures for the years 2011-2015 (%)

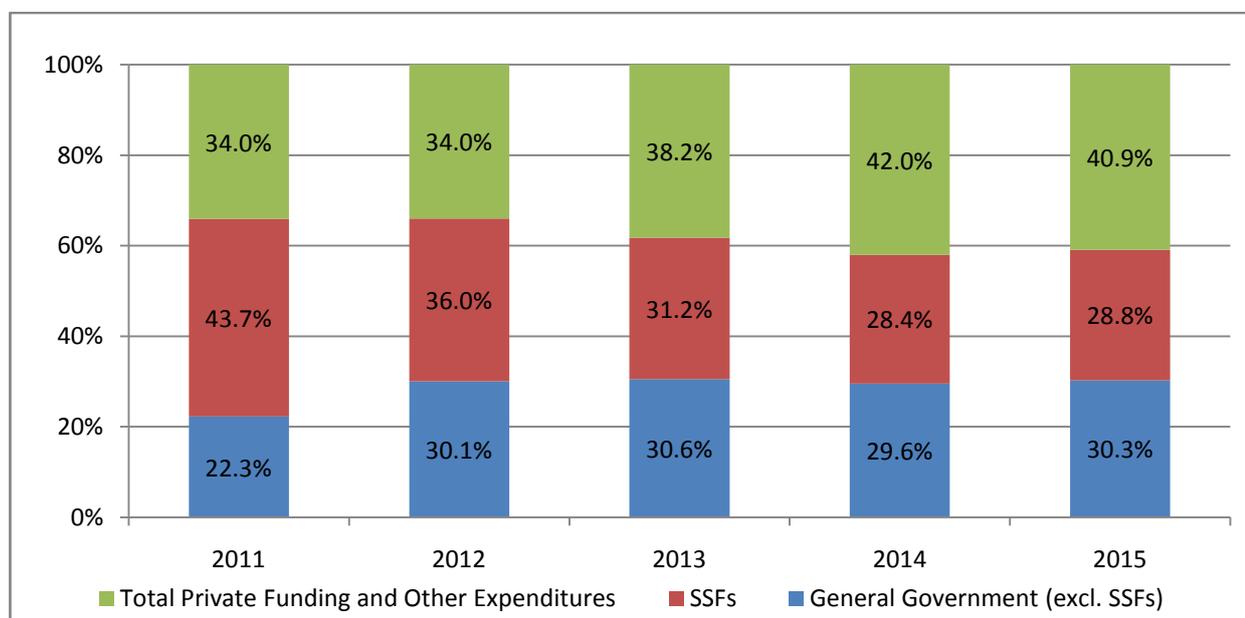


Table 3, presents the funding of sectors of General Government (Central Government, SSFs and Local Government), Households, Private Insurance Companies, NGOs and Rest of the World by health provider of goods and services (hospitals, pharmacies, diagnostic centres, retailers and other providers), as well as the percentage changes among the years by health care provider of goods and services.

Table 3
Funding on Health Providers by Financing Agency (in mio euro)

	2011	2012	2013	2014	2015	12/11 %	13/12 %	14/13 %	15/14 %
1.Total Funding on Health Expenditures (2+3+4)	18,835.7	16,780.9	15,058.5	14,130.9	14,731.9	-10.9%	-10.3%	-6.2%	4.3%
2.Public Funding on Health Expenditures (2A+2B)	12,425.3	11,082.7	9,302.9	8,194.7	8,704.5	-10.8%	-16.1%	-11.9%	6.2%
Hospitals, Residential long term facilities (HP.1, HP.2)	5,694.1	5,787.9	4,734.6	4,095.8	4,299.7	1.6%	-18.2%	-13.5%	5.0%
Ambulatory health care (HP.3)	1,261.8	917.9	1,081.4	1,074.3	1,486.1	-27.3%	17.8%	-0.7%	38.3%
Retailers and other providers (HP.4 to HP.0)	5,469.4	4,376.9	3,486.8	3,024.6	2,918.7	-20.0%	-20.3%	-13.3%	-3.5%
2A.General Government (excl. SSFs) (HF.1.1)	4,202.2	5,046.4	4,603.1	4,176.5	4,459.5	20.1%	-8.8%	-9.3%	6.8%
Hospitals, Residential long term facilities (HP.1, HP.2)	3,580.1	4,454.4	4,032.3	3,575.6	3,582.9	24.4%	-9.5%	-11.3%	0.2%
Ambulatory health care (HP.3)	387.7	446.1	407.8	390.3	732.1	15.1%	-8.6%	-4.3%	87.6%
Retailers and other providers (HP.4 to HP.0)	234.4	145.9	162.9	210.6	144.5	-37.8%	11.7%	29.3%	-31.4%
2B.SSFs (HF.1.2)	8,223.1	6,036.3	4,699.8	4,018.2	4,245.0	-26.6%	-22.1%	-14.5%	5.6%
Hospitals, Residential long term facilities (HP.1, HP.2)	2,114.0	1,333.5	702.3	520.2	716.8	-36.9%	-47.3%	-25.9%	37.8%
Ambulatory health care (HP.3)	874.1	471.8	673.6	684.0	754.0	-46.0%	42.8%	1.5%	10.2%
Retailers and other providers (HP.4 to HP.0)	5,235.0	4,231.0	3,323.9	2,814.0	2,774.2	-19.2%	-21.4%	-15.3%	-1.4%
3.Private Sector (3A+3B)	6,357.9	5,644.6	5,616.2	5,737.8	5,765.4	-11.2%	-0.5%	2.2%	0.5%
Hospitals, Residential long term facilities (HP.1, HP.2)	1,711.4	1,764.8	1,779.8	1,919.0	2,047.9	3.1%	0.8%	7.8%	6.7%
Ambulatory health care (HP.3)	2,663.1	1,903.2	1,618.4	1,533.9	1,430.4	-28.5%	-15.0%	-5.2%	-6.7%
Retailers and other providers (HP.4 to HP.0)	1,983.4	1,976.6	2,218.1	2,284.9	2,287.1	-0.3%	12.2%	3.0%	0.1%
3A.Private Insurance (HF.2.1)	534.2	525.8	495.1	534.9	541.3	-1.6%	-5.8%	8.0%	1.2%
Hospitals, Residential long term facilities (HP.1, HP.2)	379.6	377.2	358.2	395.1	394.1	-0.6%	-5.0%	10.3%	-0.3%
Ambulatory health care (HP.3)	53.3	50.8	47.7	50.0	57.2	-4.6%	-6.2%	4.8%	14.4%
Retailers and other providers (HP.4 to HP.0)	101.3	97.7	89.2	89.8	90.0	-3.6%	-8.7%	0.7%	0.2%
3B.Private Payments (HF.3.1)	5,823.7	5,118.9	5,121.2	5,202.9	5,224.1	-12.1%	0.0%	1.6%	0.4%
Hospitals, Residential long term facilities (HP.1, HP.2)	1,331.8	1,387.6	1,421.6	1,523.9	1,653.8	4.2%	2.5%	7.2%	8.5%
Ambulatory health care (HP.3)	2,609.8	1,852.4	1,570.7	1,483.9	1,373.2	-29.0%	-15.2%	-5.5%	-7.5%
Retailers and other providers (HP.4 to HP.0)	1,882.1	1,878.9	2,128.9	2,195.1	2,197.1	-0.2%	13.3%	3.1%	0.1%
4.Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0)	52.5	53.6	139.4	198.4	262.0	2.0%	160.1%	42.3%	32.1%

* Data of SSFs were revised due to methodological adjustment concerning the data recording on accruals basis.

Chart 4
Distribution of Public Sector Funding on Health Care Expenditures for the years 2011-2015
(in mio euro)

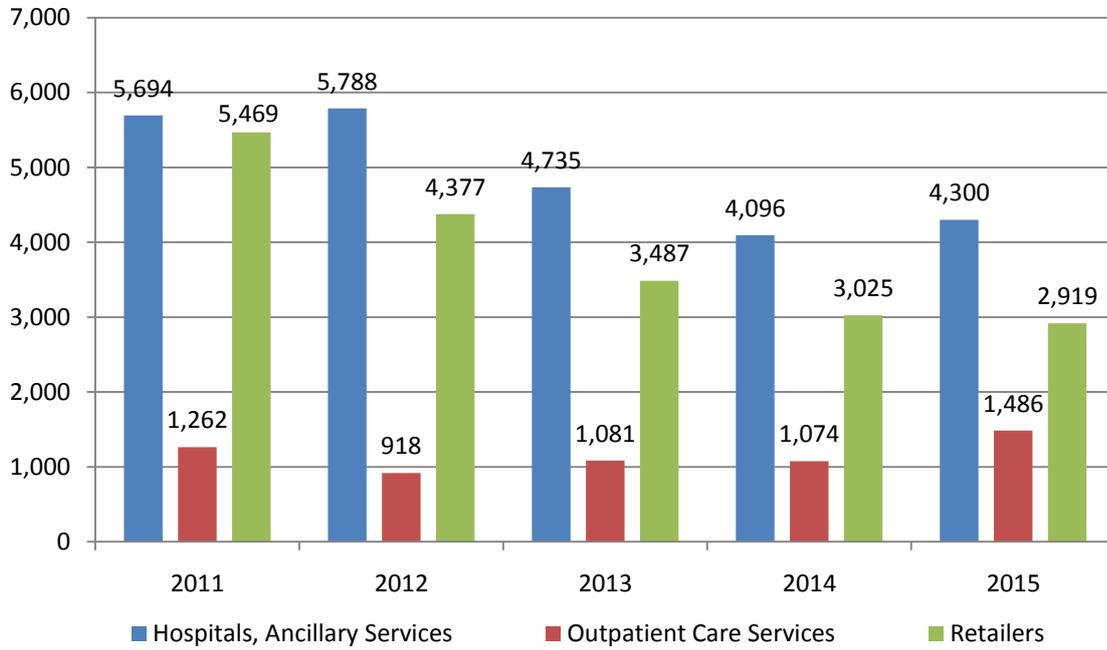


Chart 5
Distribution of Private Sector Funding on Health Care Expenditures for the years 2011-2015
(in mio euro)

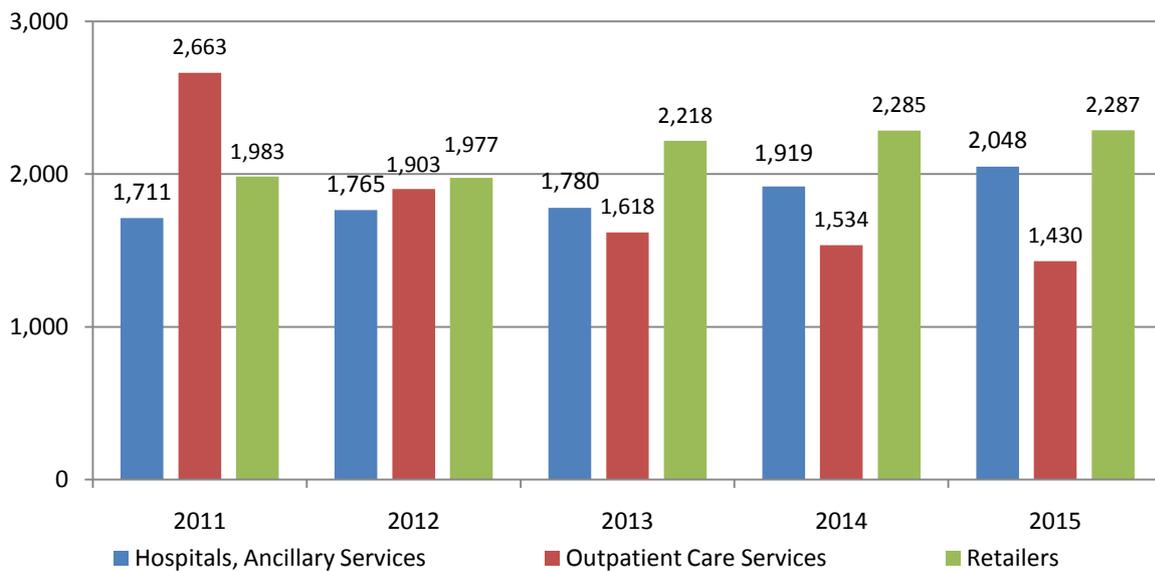


Table 4, presents the funding of sectors of General Government (Central Government, SSFs and Local Government), Households, Private Insurance Companies, NGOs and Rest of the World by health care activity (health care services, rehabilitation services, medical goods, etc.) as well as the percentage changes among the years by health care activity.

Table 4
Funding on Health Services by Financing Agency (in mio euro)

	2011	2012	2013	2014	2015	12/11 %	13/12 %	14/13 %	15/14 %
1.Funding on Health Care Expenditures (2+3+4) (HF.1.1-HF.4) on:	18,835.7	16,780.9	15,058.5	14,130.9	14,731.9	-10.9%	-10.3%	-6.2%	4.3%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	11,142.3	10,242.9	9,209.7	8,677.3	9,396.9	-8.1%	-10.1%	-5.8%	8.3%
Ancillary Services (HC.4)	829.2	686.2	833.1	666.4	586.4	-17.2%	21.4%	-20.0%	-12.0%
Medical goods (HC.5)	6,228.1	5,246.5	4,433.1	4,109.0	4,169.1	-15.8%	-15.5%	-7.3%	1.5%
Governance of Health System, etc. (HC.6-HC.0)	636.0	605.4	582.6	678.2	579.5	-4.8%	-3.8%	16.4%	-14.6%
2.Public Funding on Health Care (2A+2B) (HF.1.1, HF.1.2)	12,425.2	11,082.7	9,302.9	8,194.7	8,704.5	-10.8%	-16.1%	-11.9%	6.2%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	6,710.5	6,517.2	5,668.5	5,021.4	5,666.5	-2.9%	-13.0%	-11.4%	12.8%
Ancillary Services (HC.4)	490.5	360.0	489.1	368.1	305.1	-26.6%	35.9%	-24.7%	-17.1%
Medical goods (HC.5)	4,684.7	3,693.8	2,648.2	2,212.2	2,253.3	-21.2%	-28.3%	-16.5%	1.9%
Governance of Health System, etc. (HC.6-HC.0)	539.5	511.8	497.1	593.0	479.6	-5.1%	-2.9%	19.3%	-19.1%
2A.Funding by General Government (excl. SSFs) (HF.1.1)	4,202.2	5,046.4	4,603.1	4,176.5	4,459.5	20.1%	-8.8%	-9.3%	6.8%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	3,815.1	4,746.0	4,318.4	3,819.7	4,177.2	24.4%	-9.0%	-11.5%	9.4%
Ancillary Services (HC.4)	109.6	85.9	59.9	57.5	62.4	-21.7%	-30.3%	-4.0%	8.5%
Medical goods (HC.5)	18.1	10.3	10.8	11.5	13.3	-43.1%	4.9%	6.7%	15.7%
Governance of Health System, etc. (HC.6-HC.0)	259.4	204.3	214.1	287.8	206.6	-21.2%	4.8%	34.4%	-28.2%
2B.Funding by Social Security Funds (HF.1.2) *	8,223.0	6,036.3	4,699.8	4,018.2	4,245.0	-26.6%	-22.1%	-14.5%	5.6%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	2,895.4	1,771.2	1,350.1	1,201.7	1,489.3	-38.8%	-23.8%	-11.0%	23.9%
Ancillary Services (HC.4)	380.9	274.1	429.3	310.6	242.7	-28.0%	56.6%	-27.6%	-21.9%
Medical goods (HC.5)	4,666.6	3,683.5	2,637.4	2,200.7	2,240.0	-21.1%	-28.4%	-16.6%	1.8%
Governance of Health System, etc. (HC.6-HC.0)	280.1	307.5	283.0	305.2	273.0	9.8%	-8.0%	7.8%	-10.6%
3.Private Sector (3A+3B) (HF.2.1, HF.3.1)	6,357.9	5,644.5	5,616.2	5,737.8	5,765.4	-11.2%	-0.5%	2.2%	0.5%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	4,383.1	3,675.6	3,405.5	3,460.9	3,486.4	-16.1%	-7.3%	1.6%	0.7%
Ancillary Services (HC.4)	338.7	326.2	343.9	298.3	281.3	-3.7%	5.4%	-13.3%	-5.7%
Medical goods (HC.5)	1,543.4	1,552.7	1,784.9	1,896.8	1,915.8	0.6%	15.0%	6.3%	1.0%
Governance of Health System, etc. (HC.6-HC.0)	92.7	90.0	81.9	81.8	81.9	-2.9%	-9.0%	-0.1%	0.1%
3A.Funding by Private Insurance (HF.2.1)	534.2	525.7	495.1	534.9	541.3	-1.6%	-5.8%	8.0%	1.2%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	441.5	435.7	413.2	453.1	459.4	-1.3%	-5.2%	9.7%	1.4%
Governance of Health System, etc. (HC.6-HC.0)	92.7	90.0	81.9	81.8	81.9	-2.9%	-9.0%	-0.1%	0.1%
3B.Funding via Households (HF.3.1)	5,823.7	5,118.9	5,121.2	5,202.9	5,224.1	-12.1%	0.0%	1.6%	0.4%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	3,941.6	3,239.9	2,992.3	3,007.8	3,027.0	-17.8%	-7.6%	0.5%	0.6%
Ancillary Services (HC.4)	338.7	326.2	343.9	298.3	281.3	-3.7%	5.4%	-13.3%	-5.7%
Medical goods (HC.5)	1,543.4	1,552.7	1,784.9	1,896.8	1,915.8	0.6%	15.0%	6.3%	1.0%
4.Funding by Other Sectors (HF.2.2, HF.2.3, HF.4)	52.5	53.7	139.4	198.4	262.0	2.2%	159.6%	42.3%	32.1%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	48.7	50.1	135.8	195.0	244.0	2.8%	171.1%	43.6%	25.1%
Governance of Health System, etc. (HC.6-HC.0)	3.8	3.6	3.6	3.4	18.0	-5.3%	0.0%	-5.6%	429.4%

* Data of SSFs were revised due to methodological adjustment concerning the data recording on accruals basis.

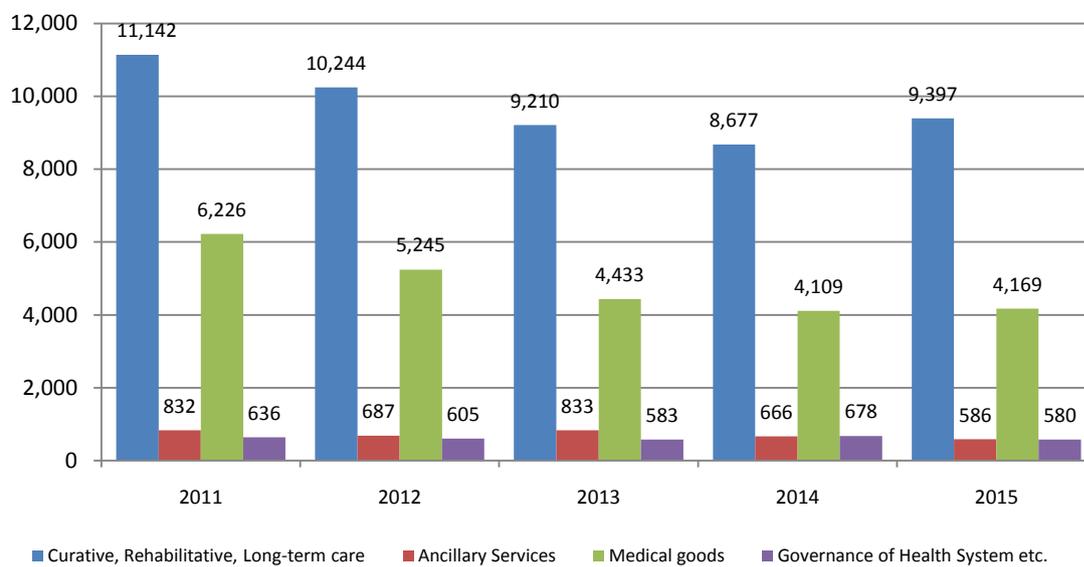
Table 5 and Diagram 6, presents the direction of the funding on health expenditure by health provider (hospitals, pharmacies, diagnostic centres, etc.), and by health care activity (health care services, rehabilitation services, medical goods, etc.) as well as the percentage changes among the years by health care activity.

Table 5
Direction of the Funding on Health Expenditure by Health Provider and by Health Care activity
(in mio euro)

	2011	2012	2013	2014	2015	12/11 %	13/12 %	14/13 %	15/14 %
Total of Health Care Providers (HP.1-HP.9)	18,835.7	16,780.9	15,058.5	14,130.9	14,731.9	-10.9%	-10.3%	-6.2%	4.3%
Curative, Rehabilitative, Long-term care (HC.1,HC.2,HC.3)	11,142.3	10,243.5	9,209.6	8,677.3	9,396.9	-8.1%	-10.1%	-5.8%	8.3%
Ancillary Services (HC.4)	831.6	687.3	833.1	666.4	586.4	-17.4%	21.2%	-20.0%	-12.0%
Medical goods (HC.5)	6,225.8	5,245.4	4,433.2	4,108.9	4,169.1	-15.7%	-15.5%	-7.3%	1.5%
Governance of Health System etc. (HC.6-HC.0)	635.9	604.7	582.5	678.3	579.5	-4.9%	-3.7%	16.4%	-14.6%
Hospitals (HP.1)	7,290.2	7,497.3	6,463.1	5,909.5	6,235.0	2.8%	-13.8%	-8.6%	5.5%
Curative, Rehabilitative, Long-term care (HC.1,HC.2,HC.3)	7,241.4	7,492.5	6,455.0	5,909.1	6,235.0	3.5%	-13.8%	-8.5%	5.5%
Ancillary Services (HC.4)	12.1	4.8	8.1	0.4	0.0	-60.3%	69.2%	-95.1%	-
Medical goods (HC.5)	36.7	0.0	0.0	0.0	0.0	-	-	-	-
Governance of Health System etc. (HC.6-HC.0)	0.0	0.0	0.0	0.0	0.0	-	-	-	-
Residential long-term care facilities (HP.2)	129.1	81.5	62.4	117.7	122.9	-36.9%	-23.4%	88.5%	4.4%
Curative, Rehabilitative, Long-term care (HC.1,HC.2,HC.3)	129.1	81.5	62.4	117.7	122.9	-36.9%	-23.4%	88.5%	4.4%
Ambulatory health care (HP.3)	3,963.4	2,849.0	2,828.0	2,794.0	3,168.2	-28.1%	-0.7%	-1.2%	13.4%
Curative, Rehabilitative, Long-term care (HC.1,HC.2,HC.3)	3,743.3	2,651.3	2,655.7	2,622.1	3,011.6	-29.2%	0.2%	-1.3%	14.9%
Ancillary Services (HC.4)	67.9	56.4	47.6	20.1	19.2	-16.9%	-15.6%	-57.8%	-4.5%
Governance of Health System etc. (HC.6-HC.0)	152.2	141.3	124.7	151.8	137.4	-7.2%	-11.7%	21.7%	-9.5%
Ancillary Services (HP.4)	749.3	624.9	777.4	645.9	567.2	-16.6%	24.4%	-16.9%	-12.2%
Ancillary Services (HC.4)	749.3	624.9	777.4	645.9	567.2	-16.6%	24.4%	-16.9%	-12.2%
Retailers (HP.5)	6,189.1	5,245.4	4,433.2	4,108.9	4,169.1	-15.2%	-15.5%	-7.3%	1.5%
Medical goods (HC.5)	6,189.1	5,245.4	4,433.2	4,108.9	4,169.1	-15.2%	-15.5%	-7.3%	1.5%
Administration of Public Health Programs (HP.6 - HP.9)	514.5	482.8	494.3	554.9	469.5	-6.2%	2.4%	12.3%	-15.4%
Curative, Rehabilitative, Long-term care (HC.1,HC.2,HC.3)	28.5	18.2	36.5	28.4	27.4	-36.1%	100.5%	-22.2%	-3.5%
Ancillary Services, Medical goods (HC.4, HC.5)	2.3	1.2	0.0	0.0	0.0	-47.8%	-	-	-
Governance of Health System etc. (HC.6-HC.0)	483.7	463.4	457.8	526.5	442.1	-4.2%	-1.2%	15.0%	-16.0%

Chart 6

Funding of Health Services by Health Care Activity for the years 2011-2015 (in mio euro)



EXPLANATORY NOTES

- General** Compilation of the System of Health Accounts (SHA) is performed on an annual basis. The legal framework for the compilation of SHA data is European Regulation (EU) 1338/2008 and the respective Implementing Regulation. After the voting of the above Implementing Regulation, ELSTAT is obliged to transmit SHA data to Eurostat and to International Organizations (OECD and World Health Organization). Until March 2015 the transmission of data to the above Organizations was on a voluntary basis.
- Methodology** The basic concepts and classifications of the SHA are described in the respective manual (A System of Health Accounts 2011 Edition) aiming to ensure data compatibility and comparability among countries, to determine the total funding on health expenditure, which constitutes an essential piece of information for effective public policy-making in the health sector.
- Target** SHA is the system that determines the economic burden of every financing sector and the direction of health expenditure by health provider and by health care activity. Main purpose for the compilation of the System of Health Accounts is to determine the total funding of health care expenditure, which constitutes an essential piece of information for affective public policy-making in the health sector given that the health sector absorbs 8-10% of the GDP in most of the developed countries. As a consequence, the main purpose of recording health expenditure on the basis of the SHA is to achieve international comparability among similar aggregates of health expenditure adhering at the same time to the basic principle, which should govern the elaboration and implementation of any system of international accounts.
- Sources** The SHA (for Greece) was developed in line with the ‘bottom-up’ approach and following the funding agencies perspective. Health expenditure data were transmitted by the relevant Ministries (the Ministry of Health and Social Solidarity, the Ministry of Finance, the Ministry of National Defense, the Ministry of Culture, Education and Religious Affairs and the Ministry of Interior & Administrative Reconstruction) by the Social Security Funds (SSFs) by the Hellenic Association of Insurance Companies (EAEE), by Individual Non-Governmental Organizations by the Church of Greece, by the Household Budget Survey (HBS) conducted by ELSTAT etc. It is noted that in order to avoid any classification errors and inconsistencies among the various financing agencies the funding agencies were not asked to fill in a standard questionnaire where they would have to classify their health expenditure.
- Classification** The data were classified at 2-digit level of SHA codes, which fully satisfies the requirements, set out by the international organizations. In addition, for national purposes, the financing agencies, the health providers and the health care functions were also classified at lower level of analysis. Furthermore, the SHA health care functions codes (HC) were correlated and matched with the codes of the international Classification of the Functions of Government- COFOG. Data of Social Security Funds (SSFs) were revised as the valuation of funding public and private of health providers as well as of health activities by the funding agencies (SSFs) follows the accrual basis of recording.
- References** For more information (tables, charts, methodology), relevant to System Health Accounts (SHA) compilation, please visit ELSTAT’s website at <http://www.statistics.gr/en/statistics/-/publication/SHE35/> under the link “System of Health Accounts”.