



HELLENIC REPUBLIC
HELLENIC STATISTICAL AUTHORITY

Piraeus, 31 March 2021

PRESS RELEASE

System of Health Accounts (SHA) of year 2019

The Hellenic Statistical Authority (ELSTAT) publishes statistical data for the year 2019 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 Eurostat¹².

The total funding on health expenditures in Greece as a percentage of Gross Domestic Product (GDP) for the year 2019 amounts to 7.84% compared to 7.96% for the year 2018.

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 2015 to 2019:

Year	Total Funding on Health Expenditures (as a percentage of GDP)
2015*	8.07%
2016*	8.32%
2017*	8.10%
2018*	7.96%
2019	7.84%

*Revised data. For the years 2015 and 2016 the revisions are solely due to the revised GDP data.

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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 359/2015. 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).

2. The Department of Nursing of the National and Kapodistrian University of Athens undertook the study of health expenditures according to the OECD system, further to the Memorandum of Cooperation that was signed on 29/12/2010 between ELSTAT, the Ministry of Health & Social Solidarity and the National and Kapodistrian University of Athens.

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 side -HF x 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 Graphs 4 and 5).

- **The financing of health services by financing agencies and by health care activity** (demand side – HF x HC)

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

- **The direction of the health expenditure by health providers and by health care activity** (supply side – HP x 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 and Graph 6).

Total public funding on health expenditure increased by 2.8 % in 2019 compared with the expenditures in the year 2018. Total private funding on expenditure decreased by 2.7% in 2019 compared with 2018 (Table 3 and Graphs 1 & 2).

As regards the participation of the public sector in the total funding on health expenditure, an increase is observed, from 58.4% in 2018 to 59.8% in 2019. The participation of private sector in the total funding on health expenditure decreased from 41.2% in 2018 to 39.9% in 2019 (Table 2 and Graph 3).

It should be noted that the tables of the System of Health Accounts (SHA) for the years 2015-2019, 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.

We also note that the data of Social Security Funds (SSFs)(HF.1.2) and of Private Payments (HF.3.1) are revised for the years 2017 and 2018 due to reassessment of the primary data.

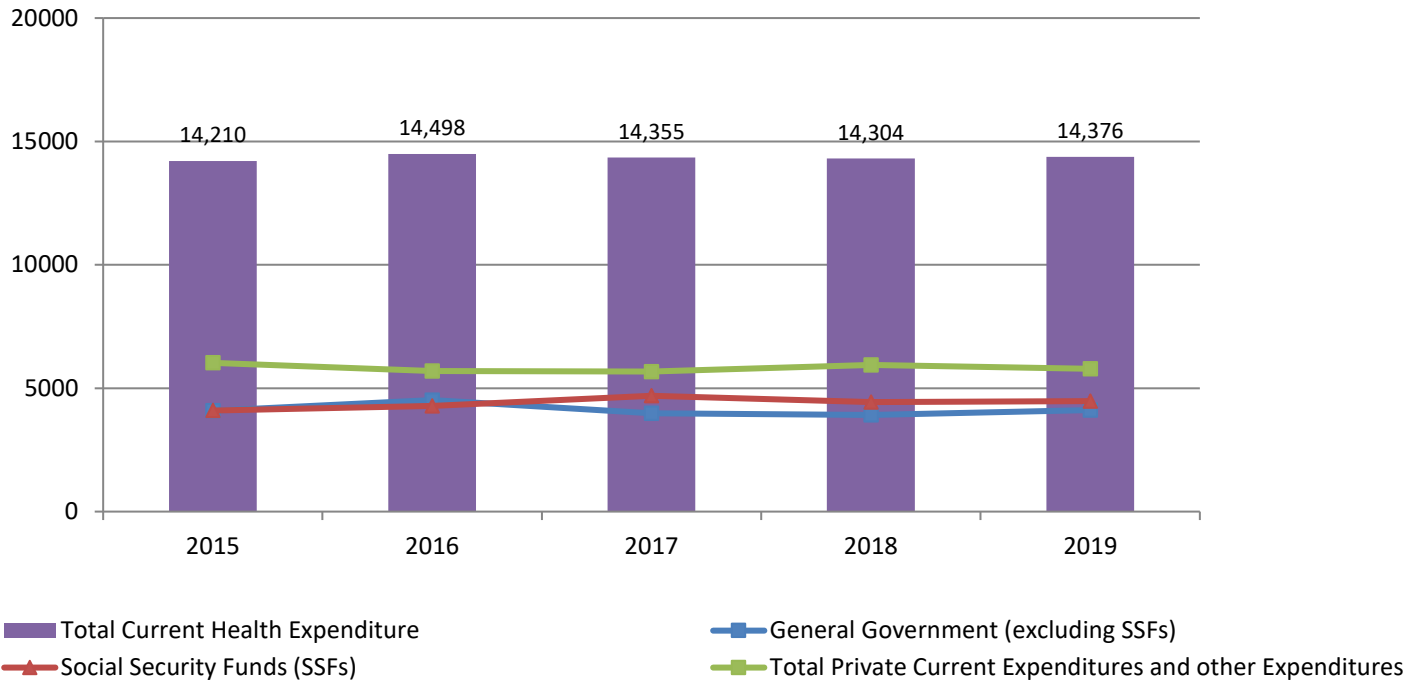
Table 1, presents the funding of sectors of General Government (Central Government, Social Security Funds (SSFs) and Local Government), Households, Private Insurance Companies, NGOs and Rest of the World on health expenditure.

Table 1
Total funding on current health expenditure, for the years 2015-2019 (in mio euro)

	2015	2016	2017*	2018*	2019
1. General Government (excluding SSFs) (HF.1.1)	4,087.6	4,519.0	3,985.0	3,916.0	4,108.5
2. Social Security Funds (SSFs) (HF.1.2)*	4,095.1	4,286.8	4,693.4	4,441.6	4,482.0
Total Public Current Expenditures (1)+(2)*	8,182.7	8,805.8	8,678.4	8,357.6	8,590.5
3. Private Insurance (HF.2.1)	541.3	567.5	578.3	630.2	672.3
4. Private Payments (HF.3.1)*	5,224.1	5,057.9	5,036.3	5,260.6	5,057.0
Total Private Current Expenditures (3)+(4)*	5,765.4	5,625.4	5,614.6	5,890.8	5,729.3
5. Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0)	262.0	67.2	61.8	55.7	55.9
Total Current Health (HF) (1)+(2)+(3)+(4)+(5)*	14,210.1	14,498.4	14,354.8	14,304.1	14,375.7

*Revised data

Graph 1
Total current health expenditure for the years 2015-2019 (in mio euro)



Graph 2
Total current health funding by financing agency for the years 2015-2019 (in mio euro)

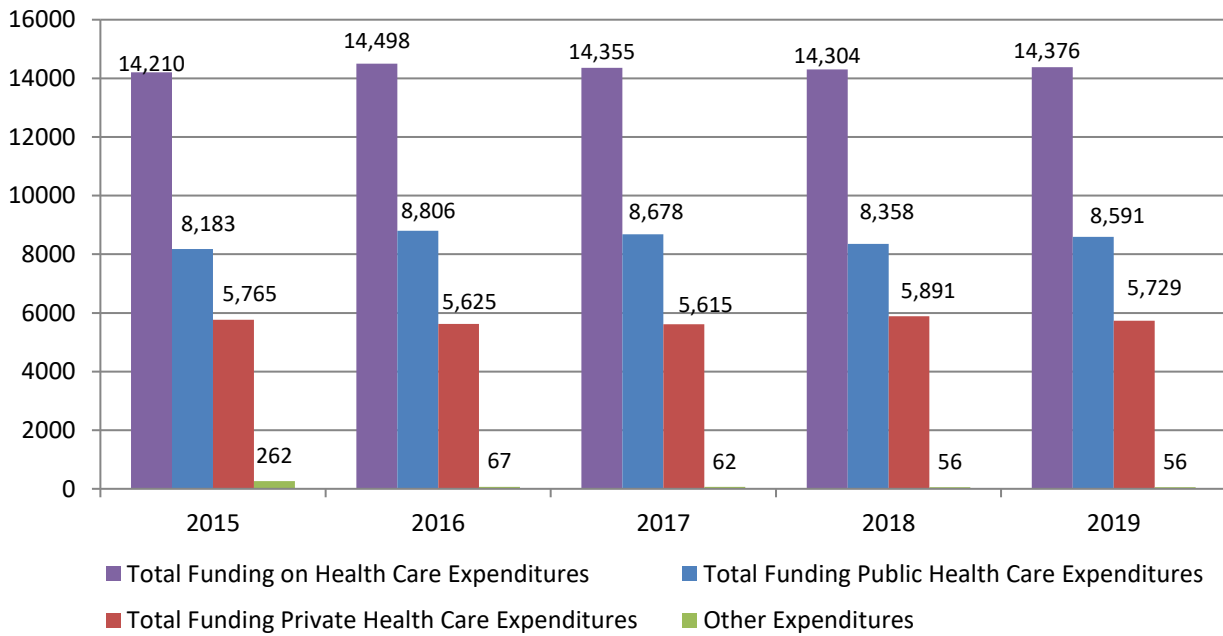


Table 2, presents the percentage contribution of sectors of General Government (Central Government, SSFs and Local Government), Households, Private Insurance Companies, NGOs and Rest of the World on the total funding of health expenditure.

Table 2
Funding on health expenditure and percentage contribution by sector for the years 2015-2019 (in mio euro)

	2015	2016	2017*	2018*	2019
General Government (excl. SSFs) (HF.1.1) (1)	4,087.6	4,519.0	3,985.0	3,916.0	4,108.5
(% of total expenditure)	28.8	31.2	27.8	27.4	28.6
SSFs (HF.1.2)*(2)	4,095.1	4,286.8	4,693.4	4,441.6	4,482.0
(%of total expenditure)	28.8	29.6	32.7	31.1	31.2
Total Public Funding on Expenditure (1)+(2) *	8,182.7	8,805.8	8,678.4	8,357.6	8,590.5
(%of total expenditure)	57.6	60.7	60.5	58.4	59.8
Total Private Funding on Expenditure (3)+(4) *	5,765.4	5,625.4	5,614.6	5,890.8	5,729.3
(%of total expenditure)	40.6	38.8	39.1	41.2	39.9
Private Insurance (HF.2.1) (3)	541.3	567.5	578.3	630.2	672.3
(%of total expenditure)	3.8	3.9	4.0	4.4	4.7
Private Payments (HF.3.1) (4) *	5,224.1	5,057.9	5,036.3	5,260.6	5,057.0
(%of total expenditure)	36.8	34.9	35.1	36.8	35.2
Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0) (5)	262.0	67.2	61.8	55.7	55.9
(%of total expenditure)	1.8	0.5	0.4	0.4	0.4
Total Funding on Health Expenditure (HF) (1) to (5) *	14,210.1	14,498.4	14,354.8	14,304.1	14,375.7

*Revised data

Graph 3
Percentage contribution (%) by sector in funding health expenditure for the years 2015-2019

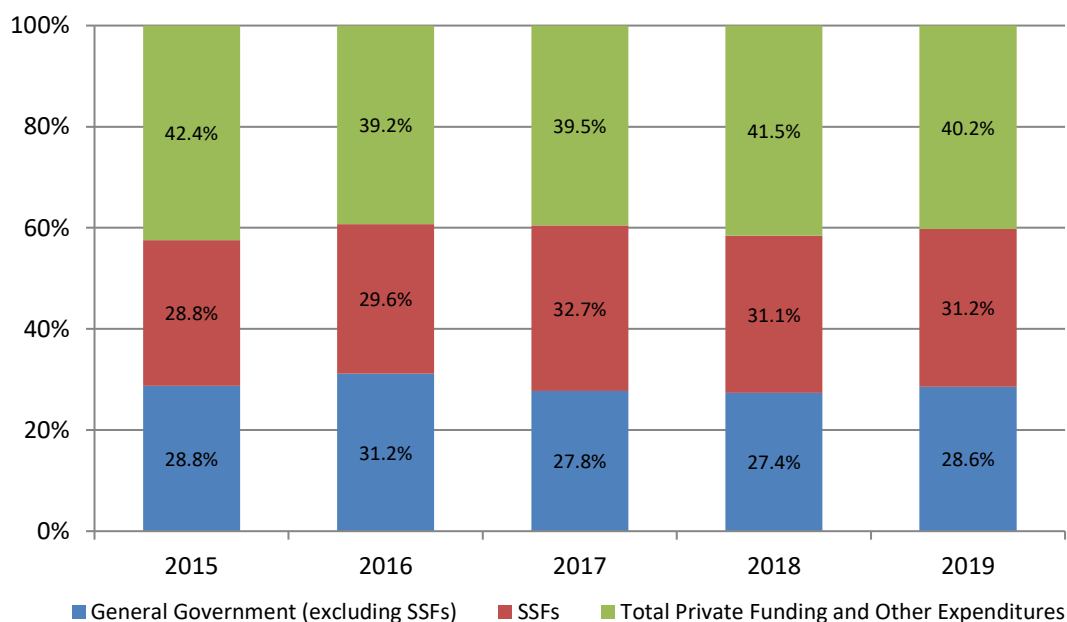


Table 3, presents the funding of sectors of General Government (Central Government, SSFs and Local Government), Households, Private Insurance Companies, NGOs and Rest of the World by health provider of goods and services (hospitals, pharmacies, diagnostic centers, retailers and other providers), as well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

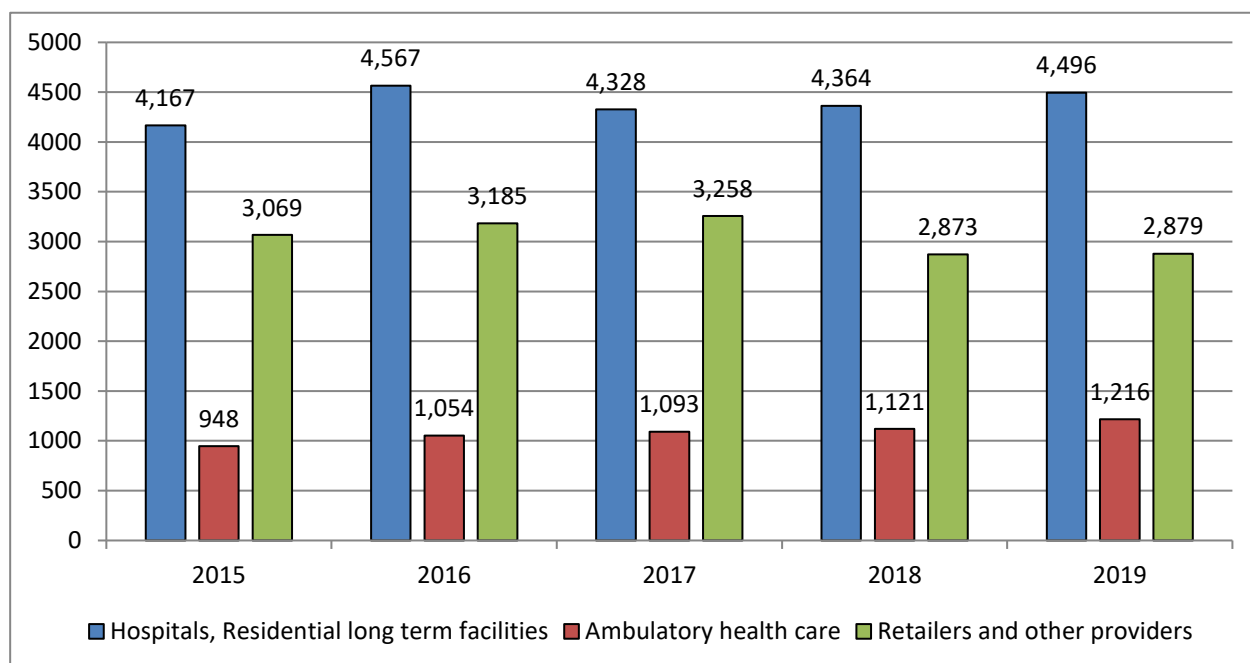
Table 3
Funding on health goods and services providers by financing agency for the years 2015-2019 (in mio euro)

	2015	2016	2017*	2018*	2019	% 16/15	% 17/16	% 18/17	% 19/18
1.Total Current Health Expenditures (2+3+4)*	14,210.1	14,498.4	14,354.8	14,304.1	14,375.7	2.0	-1.0	-0.4	0.5
2.Current Public Health Expenditures (2A+2B)*	8,182.7	8,805.8	8,678.4	8,357.6	8,590.5	7.6	-1.4	-3.7	2.8
Hospitals, Residential long-term facilities (HP.1, HP.2)	4,166.6	4,566.8	4,327.7	4,364.3	4,495.8	9.6	-5.2	-0.8	3.0
Ambulatory health care (HP.3)	947.5	1,054.1	1,092.8	1,120.6	1,216.2	11.2	3.7	2.5	8.5
Retailers and other providers (HP.4 to HP.0)	3,068.5	3,184.9	3,257.9	2,872.7	2,878.5	3.8	2.3	-11.8	0.2
2A. General Government (excl. SSFs) (HF.1.1)	4,087.6	4,519.0	3,985.0	3,916.0	4,108.5	10.6	-11.8	-1.7	4.9
Hospitals, Residential long-term facilities (HP.1, HP.2)	3,341.3	3,660.2	3,167.7	3,097.4	3,199.7	9.5	-13.5	-2.2	3.3
Ambulatory health care (HP.3)	601.8	708.5	679.7	684.1	788.0	17.7	-4.1	0.6	15.2
Retailers and other providers (HP.4 to HP.0)	144.5	150.3	137.6	134.5	120.8	4.0	-8.4	-2.2	-10.2
2B. Social Security Funds (HF.1.2) *	4,095.1	4,286.8	4,693.4	4,441.6	4,482.0	4.7	9.5	-5.4	0.9
Hospitals, Residential long-term facilities (HP.1, HP.2)	825.3	906.6	1,160.0	1,266.9	1,296.1	9.8	28.0	9.2	2.3
Ambulatory health care (HP.3)	345.7	345.6	413.1	436.5	428.2	0.0	19.5	5.7	-1.9
Retailers and other providers (HP.4 to HP.0)	2,924.0	3,034.6	3,120.3	2,738.2	2,757.7	3.8	2.8	-12.2	0.7
3.Private Sector (3A+3B) *	5,765.4	5,625.4	5,614.6	5,890.8	5,729.3	-2.4	-0.2	4.9	-2.7
Hospitals, Residential long-term facilities (HP.1, HP.2)	2,047.9	2,002.9	1,997.7	2,262.1	2,097.7	-2.2	-0.3	13.2	-7.3
Ambulatory health care (HP.3)	1,430.4	1,373.2	1,434.9	1,489.7	1,436.7	-4.0	4.5	3.8	-3.6
Retailers and other providers (HP.4 to HP.9)	2,287.1	2,249.3	2,182.0	2,139.0	2,194.9	-1.7	-3.0	-2.0	2.6
3A.Private Insurance (HF.2.1)	541.3	567.5	578.3	630.2	672.3	4.8	1.9	9.0	6.7
Hospitals, Residential long-term facilities (HP.1, HP.2)	394.1	423.0	434.6	467.6	506.6	7.3	2.7	7.6	8.3
Ambulatory health care (HP.3)	57.2	54.4	49.9	63.2	62.4	-4.9	-8.3	26.6	-1.2
Retailers and other providers (HP.4 to HP.0)	90.0	90.1	93.8	99.4	103.3	0.1	4.1	6.0	3.9
3B.Private Payments (HF.3.1) *	5,224.1	5,057.9	5,036.3	5,260.6	5,057.0	-3.2	-0.4	4.5	-3.9
Hospitals, Residential long-term facilities (HP.1, HP.2)	1,653.8	1,579.9	1,563.1	1,794.5	1,591.1	-4.5	-1.1	14.8	-11.3
Ambulatory health care (HP.3)	1,373.2	1,318.8	1,385.0	1,426.5	1,374.3	-4.0	5.0	3.0	-3.7
Retailers and other providers (HP.4 to HP.0)	2,197.1	2,159.2	2,088.2	2,039.6	2,091.6	-1.7	-3.3	-2.3	2.5
4.Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0)	262.0	67.2	61.8	55.7	55.9	-74.4	-8.0	-9.9	0.4

*Revised data

Graph 4

Distribution of public sector funding to providers of health goods and services for the years 2015-2019 (in mio euro)



Graph 5

Distribution of private sector funding to providers of health goods and services for the years 2015-2019 (in mio euro)

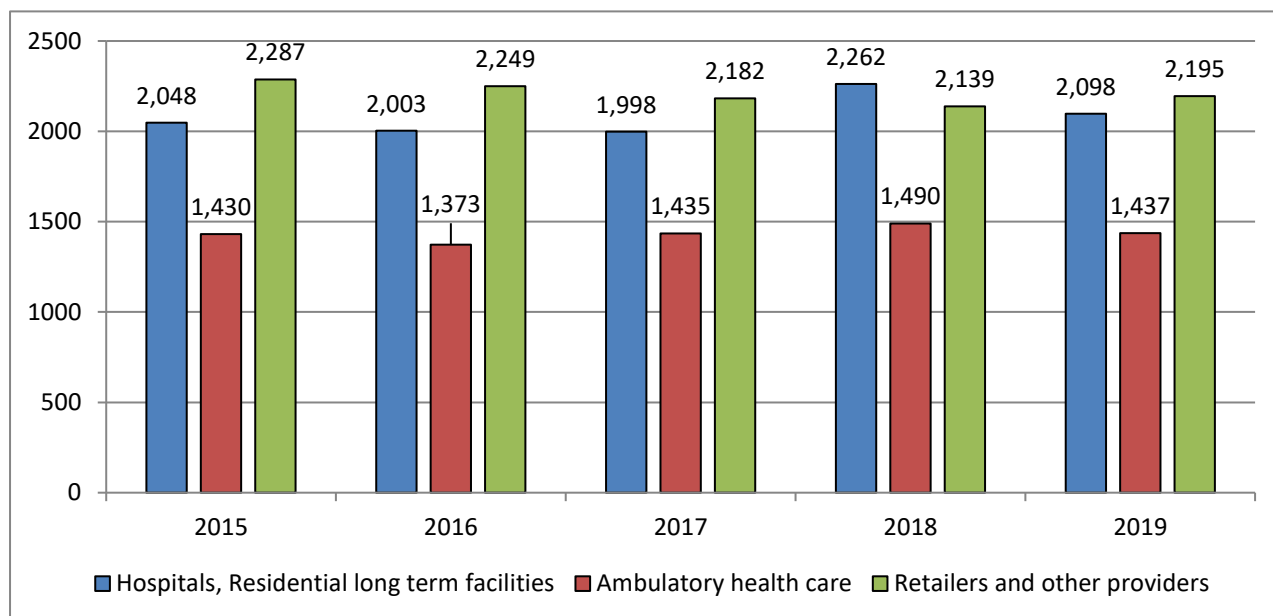


Table 4, presents the funding of sectors of General Government (Central Government, SSFs and Local Government), Households, Private Insurance Companies, NGOs and Rest of the World by health care activity (health care services, rehabilitation services, medical goods, etc.) as well as the percentage changes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

Table 4
Funding on health services by financing agency and health care activity for the years 2015-2019 (in mio euro)

	2015	2016	2017*	2018*	2019	% 16/15	% 17/16	% 18/17	% 19/18
1.Current health care expenditures (2+3+4) (HF.1.1-HF.0)*	14,210.1	14,498.4	14,354.8	14,304.1	14,375.7	2.0	-1.0	-0.4	0.5
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	8,733.0	8,956.9	8,888.7	9,231.7	9,190.9	2.6	-0.8	3.9	-0.4
Ancillary Services (HC.4)	744.9	537.5	598.6	428.1	604.1	-27.9	11.4	-28.5	41.1
Medical goods (HC.5)	4,323.8	4,584.7	4,460.2	4,228.8	4,147.1	6.0	-2.7	-5.2	-1.9
Governance of Health System etc. (HC.6-HC.0)	408.4	419.3	407.3	415.5	433.6	2.7	-2.9	2.0	4.4
2.Current Public Health Care (2A+2B) (HF.1.1, HF.1.2)*	8,182.7	8,805.8	8,678.4	8,357.6	8,590.5	7.6	-1.4	-3.7	2.8
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	5,002.6	5,525.0	5,407.7	5,437.1	5,612.7	10.4	-2.1	0.5	3.2
Ancillary Services (HC.4)	463.6	273.5	390.8	224.7	406.4	-41.0	42.9	-42.5	80.9
Medical goods (HC.5)	2,408.0	2,689.4	2,579.9	2,392.6	2,253.2	11.7	-4.1	-7.3	-5.8
Governance of Health System etc. (HC.6-HC.0)	308.5	317.9	300.0	303.2	318.2	3.1	-5.6	1.1	4.9
2A. Financing by General Government (excl. SSFs) (HF.1.1)	4,087.6	4,519.0	3,985.0	3,916.0	4,108.5	10.6	-11.8	-1.7	4.9
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	3,813.0	4,227.2	3,714.0	3,649.4	3,824.2	10.9	-12.1	-1.7	4.8
Ancillary Services (HC.4)	60.8	77.6	64.0	62.6	70.6	27.6	-17.5	-2.1	12.7
Medical goods (HC.5)	13.3	14.3	15.2	15.2	15.5	7.5	6.6	0.0	1.7
Governance of Health System etc. (HC.6-HC.0)	200.5	199.9	191.8	188.7	198.2	-0.3	-4.1	-1.6	5.0
2B. Financing by Social Security Funds (SSFs) (HF.1.2)*	4,095.1	4,286.8	4,693.4	4,441.6	4,482.0	4.7	9.5	-5.4	0.9
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	1,189.6	1,297.8	1,693.7	1,787.7	1,788.5	9.1	30.5	5.6	0.0
Ancillary Services (HC.4)	402.8	195.9	326.8	162.0	335.8	-51.4	66.9	-50.4	107.3
Medical goods (HC.5)	2,394.7	2,675.1	2,564.7	2,377.3	2,237.7	11.7	-4.1	-7.3	-5.9
Governance of Health System etc. (HC.6-HC.0)	108.0	118.0	108.2	114.5	120.0	9.3	-8.3	5.8	4.8
3.Private Sector (3A+3B) (HF.2.1, HF.3.1)*	5,765.4	5,625.4	5,614.6	5,890.8	5,729.3	-2.4	-0.2	4.9	-2.7
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	3,486.4	3,384.6	3,441.6	3,761.3	3,544.7	-2.9	1.7	9.3	-5.8
Ancillary Services (HC.4)	281.3	264.0	207.8	203.4	197.7	-6.2	-21.3	-2.1	-2.8
Medical goods (HC.5)	1,915.8	1,895.3	1,880.3	1,836.2	1,893.9	-1.1	-0.8	-2.3	3.1
Governance of Health System etc. (HC.6-HC.9)	81.9	81.5	84.9	89.9	93.0	-0.5	4.2	5.8	3.5
3A. Financing by Private Insurance (HF.2.1)	541.3	567.5	578.3	630.2	672.3	4.8	1.9	9.0	6.7
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	459.4	486.0	493.4	540.3	579.3	5.8	1.5	9.5	7.2
Governance of Health System etc. (HC.6-HC.0)	81.9	81.5	84.9	89.9	93.0	-0.5	4.2	5.8	3.5
3B. Financing via Households (HF.3.1)*:	5,224.1	5,057.9	5,036.3	5,260.6	5,057.0	-3.2	-0.4	4.5	-3.9
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	3,027.0	2,898.6	2,948.2	3,221.0	2,965.4	-4.2	1.7	9.3	-7.9
Ancillary Services (HC.4)	281.3	264.0	207.8	203.4	197.7	-6.2	-21.3	-2.1	-2.8
Medical goods (HC.5)	1,915.8	1,895.3	1,880.3	1,836.2	1,893.9	-1.1	-0.8	-2.3	3.1
4.Financing by Other Sector (HF.2.2, HF.2.3, HF.4, HF.0)	262.0	67.2	61.8	55.7	55.9	-74.4	-8.0	-9.9	0.4
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	244.0	47.3	39.4	33.3	33.5	-80.6	-16.7	-15.5	0.6
Governance of Health System etc. (HC.6-HC.0)	18.0	19.9	22.4	22.4	22.4	10.6	12.6	0.0	0.0

*Revised data

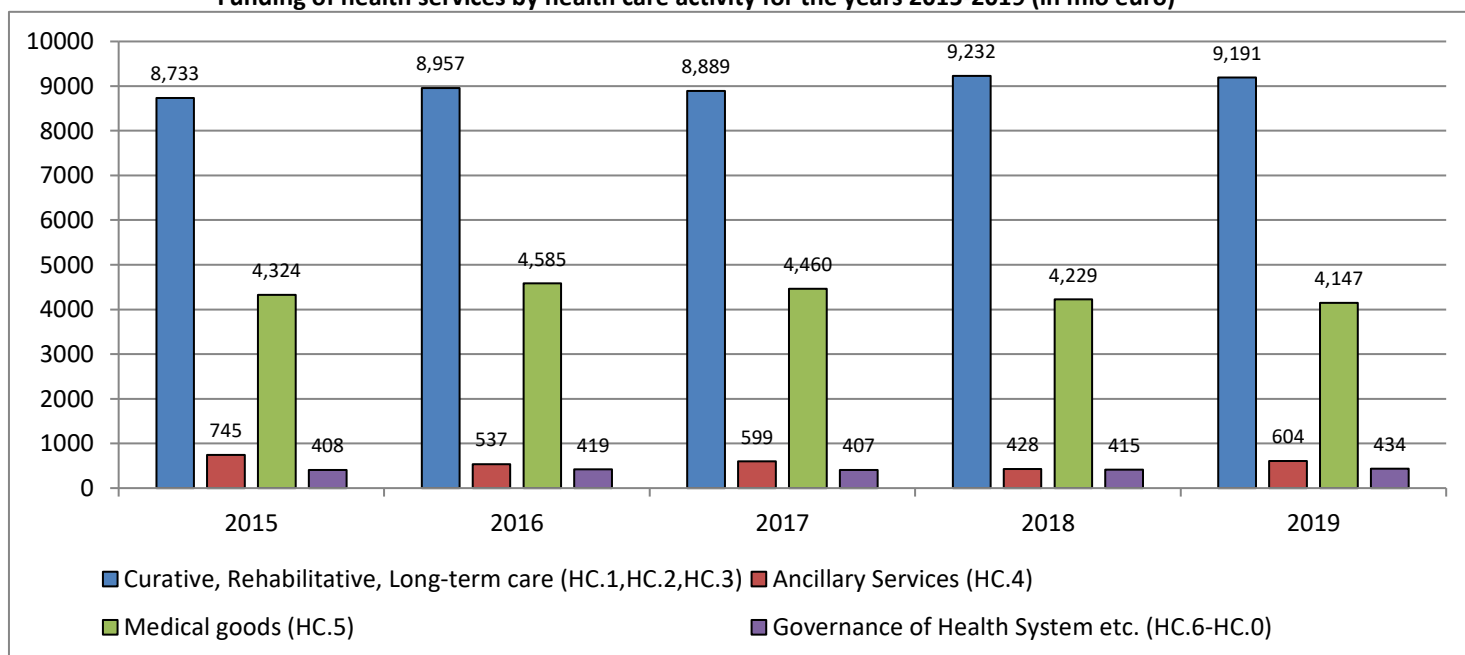
Finally, Table 5 and Graph 6, present the direction of the health expenditure by health provider (hospitals, pharmacies, diagnostic centers, etc.) and by health care activity (health care services, rehabilitation services, medical goods, etc.) as well as the percentage changes among the years.

Table 5
Direction of the health expenditure by health provider and by health care activity for the years 2015-2019 (in mio euro)

	2015	2016	2017*	2018*	2019	% 16/15	% 17/16	% 18/17	% 19/18
Total of Health Care Providers (HP.1-HP.9)*	14,210.1	14,498.4	14,354.8	14,304.1	14,375.7	2.0	-1.0	-0.4	0.5
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	8,733.0	8,956.9	8,888.7	9,231.7	9,190.9	2.6	-0.8	3.9	-0.4
Ancillary Services (HC.4)	744.9	537.5	598.6	428.1	604.1	-27.9	11.4	-28.5	41.1
Medical goods (HC.5)	4,323.8	4,584.7	4,460.2	4,228.8	4,147.1	6.0	-2.7	-5.2	-1.9
Governance of Health System etc. (HC.6-HC.0)	408.4	419.3	407.3	415.5	433.6	2.7	-2.9	2.0	4.4
Hospitals (HP.1)*	6,299.0	6,439.5	6,111.5	6,334.6	6,402.7	2.2	-5.1	3.7	1.1
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	6,299.0	6,439.5	6,111.5	6,334.6	6,402.7	2.2	-5.1	3.7	1.1
Ancillary Services (HC.4)	0.0	0.0	0.0	0.0	0.0	-	-	-	-
Medical goods (HC.5)	0.0	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)	159.5	177.4	253.3	325.1	224.3	11.2	42.8	28.3	-31.0
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	159.5	177.4	253.3	325.1	224.3	11.2	42.8	28.3	-31.0
Ambulatory health care (HP.3)*	2,396.1	2,447.2	2,550.3	2,632.6	2,675.3	2.1	4.2	3.2	1.6
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	2,247.1	2,284.7	2,393.5	2,477.3	2,488.5	1.7	4.8	3.5	0.5
Ancillary Services (HC.4)	17.6	18.7	16.8	16.9	17.6	5.9	-10.0	0.5	4.0
Governance of Health System etc. (HC.6-HC.0)	131.4	143.8	140.0	138.4	169.2	9.5	-2.6	-1.1	22.3
Providers of Ancillary Services (HP.4)*	727.3	518.8	581.8	411.2	586.6	-28.7	12.1	-29.3	42.6
Ancillary Services (HC.4)	727.3	518.8	581.8	411.2	586.6	-28.7	12.1	-29.3	42.6
Retailers and other providers of medical goods (HP.5)	4,323.8	4,584.7	4,460.2	4,228.8	4,147.1	6.0	-2.7	-5.2	-1.9
Medical goods (HC.5)	4,323.8	4,584.7	4,460.2	4,228.8	4,147.1	6.0	-2.7	-5.2	-1.9
Providers of Health Care Administration (HP.6-HP.9)*	304.4	330.8	397.7	371.8	339.8	8.7	20.2	-6.5	-8.6
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	27.4	55.3	130.4	94.7	75.4	101.8	135.8	-27.4	-20.4
Ancillary Services (HC.4, HC.5)	0.0	0.0	0.0	0.0	0.0	-	-	-	-
Governance of Health System etc. (HC.6-HC.0)	277.0	275.5	267.3	277.1	264.4	-0.5	-3.0	3.7	-4.6

*Revised data

Graph 6
Funding of health services by health care activity for the years 2015-2019 (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 the European Regulation (EU) 1338/2008 and the respective Implementing Regulation 359/2015. 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).
- 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.
- 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 effective 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, the Ministry of Finance, the Ministry of National Defense, the Ministry of Culture & Sports, the Ministry of Education and Religious Affairs and the Ministry of the Interior) by the National Organization for Healthcare (EOPYY), by the Hellenic Association of Insurance Companies (EAEE), by Authorities of Local Administration, 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.
- 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”.