



**HELLENIC REPUBLIC**  
**HELLENIC STATISTICAL AUTHORITY**

Piraeus, 27 March 2025

## **System of Health Accounts (SHA) of year 2023**

The Hellenic Statistical Authority (ELSTAT) publishes statistical data for the year 2022 on the funding of health expenditure 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.

The total funding for health expenditure in Greece as a percentage of Gross Domestic Product (GDP) for the year 2023 amounts to 9.60% compared to 9.12% for the year 2022.

The following table 1 presents the percentage of total funding for health expenditure to GDP according to the European System of Accounts 2010 (European System of Accounts – ESA 2010), for the years 2019 to 2023:

**Table 1**

**Total funding on current health expenditure (as a percentage of GDP)  
for the years 2019-2023**

Year	Total funding on Health Expenditure (as a percentage of GDP)
2019*	8.15%
2020*	9.38%
2021*	9.16%
2022*	9.12%
2023	9.60%

*\*Revised data*

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 (expenditure by Non-Governmental Organizations-NGOs, the Church etc.) to the providers of health services (hospitals, physicians, pharmacies, diagnostic centers, etc.) (Table 4 and Graphs 4 and 5).

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- **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 (expenditure (NGOs, the Church, etc.)) by health care activity (in-hospital treatment, rehabilitation services, long-term care, pharmaceutical and medical products, etc.) (Table 5).

- **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 for 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 6 and Graph 6).

Total funding for health expenditure increased by 7.6% in 2023 compared with the funding in the year 2022. Specifically, public funding increased by 5.7% in 2023 compared to 2022, while private funding for health expenditure increased by 10.6% in 2023 compared to 2022 (Table 4 and Graphs 1 & 2).

The contribution of the public sector to the total funding for health expenditure decreased from 61.9% in the year 2022 to 60.9% in the year 2023. The contribution of the private sector to the total funding for health expenditure increased from 37.6% in the year 2022 to 38.6% in the year 2023 (Table 3 and Graph 3).

It should be noted that the tables of the System of Health Accounts (SHA) for the years 2019-2023 were compiled according to the primary data received from the respective financing institutions, taking into account (for the General Government sector) the integration of the flows of payable obligations. For more information regarding the collection and classification of the primary data for the compilation of SHA in Greece as well as for the summary quality report, users can refer to the Explanatory Notes at the end of the announcement or to the ELSTAT website.

Table 2 presents the funding of the General Government sectors (Central Government, Social Security Funds (SSFs) and Local Government Organizations), households, Private Insurance Companies, NGOs and Rest of the World for health expenditure.

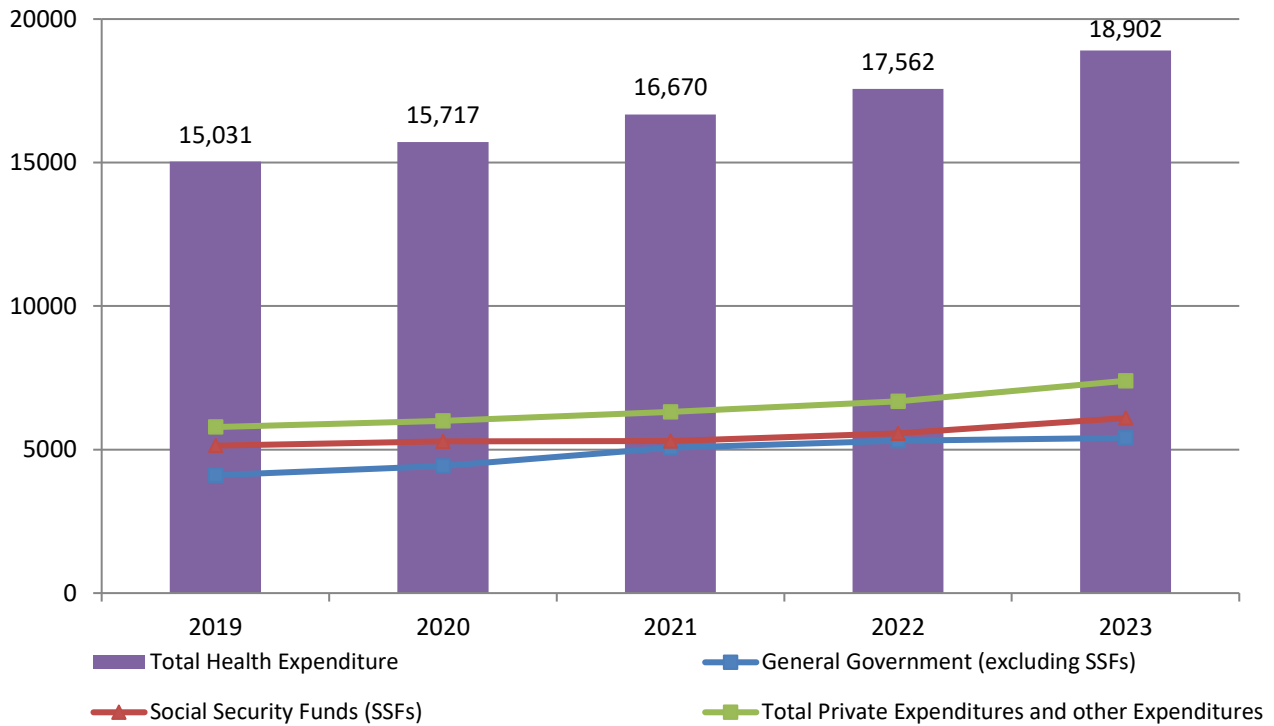
**Table 2**

**Total funding for current health expenditure for the years 2019-2023 (in mio euro)**

	2019	2020	2021	2022	2023
1. General Government (excluding SSFs) (HF.1.1)	4,108.6	4,428.3	5,059.4	5,309.8	5,407.8
2. Social Security Funds (SSFs) (HF.1.2)	5,137.6	5,288.4	5,298.9	5,571.2	6,097.9
<b>Total Public Current (expenditure (1)+(2))</b>	<b>9,246.2</b>	<b>9,716.7</b>	<b>10,358.3</b>	<b>10,881.0</b>	<b>11,505.7</b>
3. Private Insurance (HF.2.1)	672.3	678.2	693.5	712.4	818.5
4. Private Payments (HF.3.1)	5,056.9	5,256.4	5,554.4	5,890.2	6,484.1
<b>Total Private Current (expenditure (3)+(4))</b>	<b>5,729.2</b>	<b>5,934.6</b>	<b>6,247.9</b>	<b>6,602.6</b>	<b>7,302.6</b>
<b>5. Other (expenditure (HF.2.2, HF.2.3, HF.4, HF.0))</b>	<b>55.9</b>	<b>65.2</b>	<b>64.2</b>	<b>78.8</b>	<b>94.0</b>
<b>Total Current Health (HF) (1)+(2)+(3)+(4)+(5)</b>	<b>15,031.3</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>

**Graph 1**

**Total health expenditure for the years 2019-2023 (in mio euro)**



**Graph 2**

**Total current health funding by financing agency for the years 2019-2023 (in mio euro)**

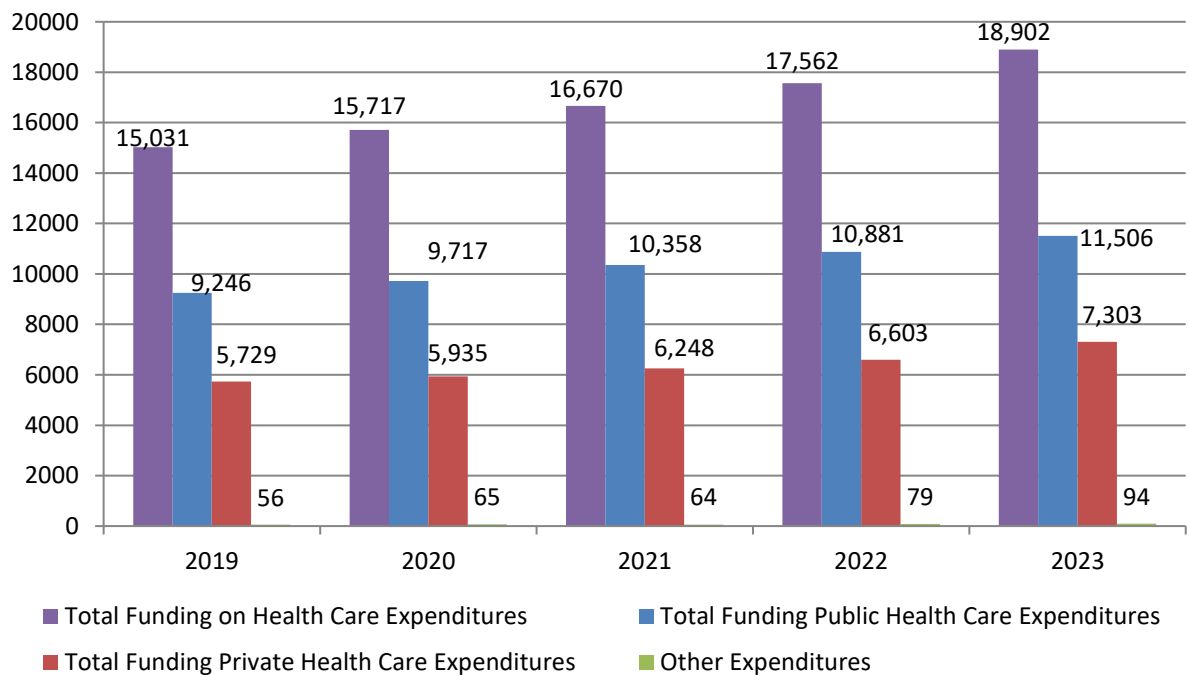


Table 3 presents the percentage contribution of the General Government sectors (Central Government, SSFs and Local Government Organizations), households, Private Insurance Companies, NGOs and Rest of the World on the total funding for health expenditure.

**Table 3**

**Funding for health expenditure and percentage contribution by sector for the years 2019-2023 (in mio euro)**

	2019	2020	2021	2022	2023
General Government (excl. SSFs) (HF.1.1) (1)	4,108.6	4,428.3	5,059.4	5,309.8	5,407.8
(% of total expenditure)	27.3	28.2	30.3	30.2	28.6
SSFs (HF.1.2) (2)	5,137.6	5,288.4	5,298.9	5,571.2	6,097.9
(% of total expenditure)	34.2	33.6	31.8	31.7	32.3
<b>Total Public Funding on Expenditure (1)+(2)</b>	<b>9,246.2</b>	<b>9,716.7</b>	<b>10,358.3</b>	<b>10,881.0</b>	<b>11,505.7</b>
(% of total expenditure)	61.5	61.8	62.1	61.9	60.9
<b>Total Private Funding on Expenditure (3)+(4)</b>	<b>5,729.2</b>	<b>5,934.6</b>	<b>6,247.9</b>	<b>6,602.6</b>	<b>7,302.6</b>
(% of total expenditure)	38.1	37.8	37.5	37.6	38.7
Private Insurance (HF.2.1) (3)	672.3	678.2	693.5	712.4	818.5
(% of total expenditure)	4.5	4.3	4.2	4.1	4.3
Private Payments (HF.3.1) (4)	5,056.9	5,256.4	5,554.4	5,890.2	6,484.1
(% of total expenditure)	33.6	33.4	33.3	33.5	34.3
<b>Other (expenditure (HF.2.2, HF.2.3, HF.4, HF.0) (5)</b>	<b>55.9</b>	<b>65.2</b>	<b>64.2</b>	<b>78.8</b>	<b>94.0</b>
(% of total expenditure)	0.4	0.4	0.4	0.5	0.5
<b>Total Funding on Health Expenditure (HF) (1) to (5)</b>	<b>15,031.3</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>

**Graph 3**

**Percentage contribution (%) by sector in funding health expenditure for the years 2019-2023**

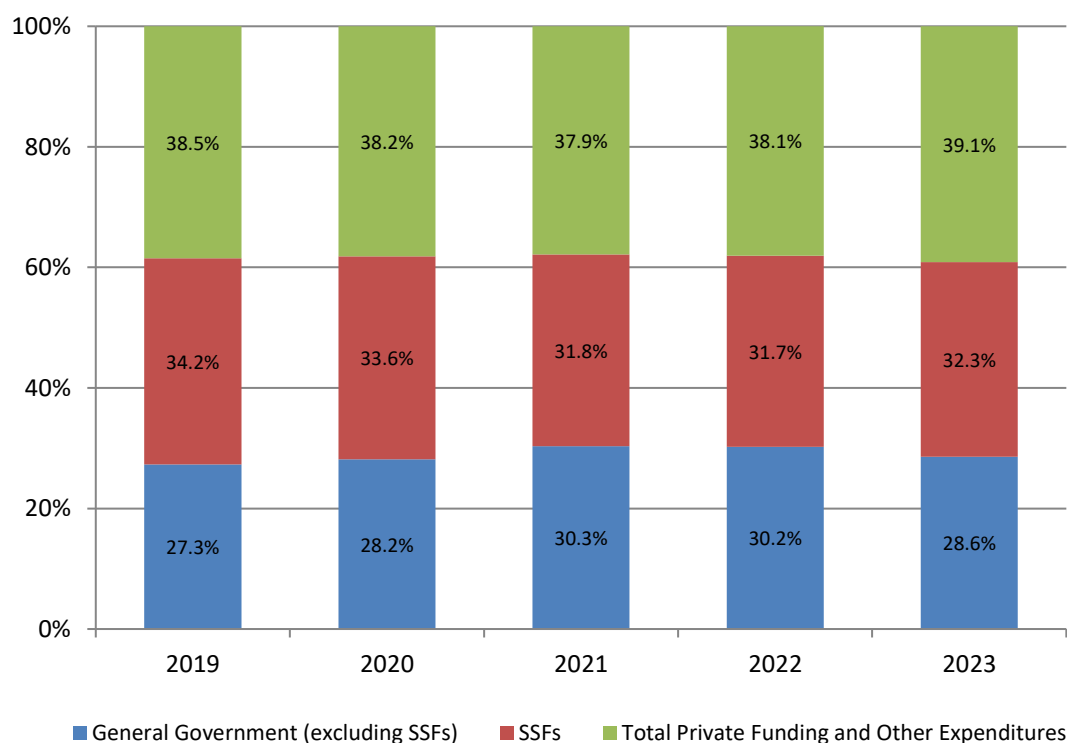


Table 4 presents the funding of the General Government sectors (Central Government, SSFs and Local Government Organizations), households, Private Insurance Companies, NGOs and Rest of the World by health provider of goods and services (hospitals, pharmacies, diagnostic centers, retailers and other providers), as well as the percentage changes among the years.

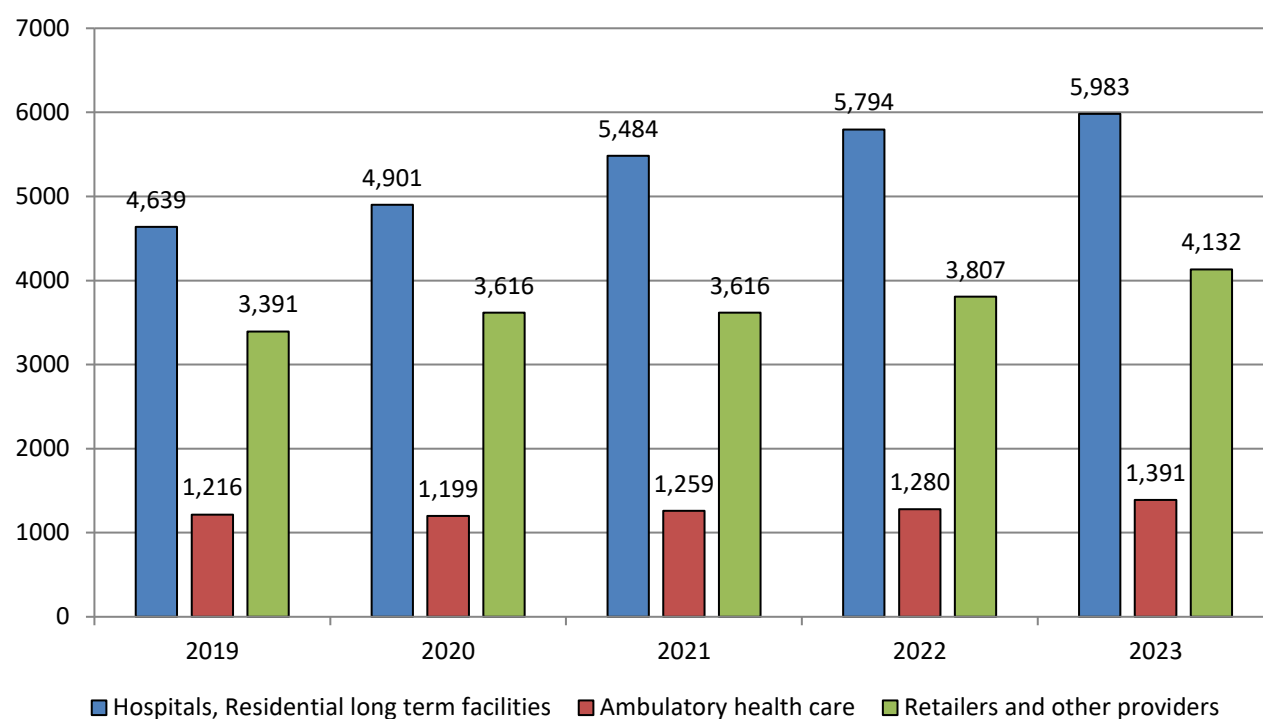
**Table 4**

**Funding for health goods and services providers by financing agency for the years 2019-2023 (in mio euro)**

	2019	2020	2021	2022	2023	% 20/19	% 21/20	% 22/21	% 23/22
<b>1. Total Current Health (expenditure (2+3+4))</b>	<b>15,031.3</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>	<b>4.6</b>	<b>6.1</b>	<b>5.4</b>	<b>7.6</b>
<b>2. Current Public Health (expenditure (2A+2B))</b>	<b>9,246.2</b>	<b>9,716.7</b>	<b>10,358.3</b>	<b>10,881.0</b>	<b>11,505.7</b>	<b>5.1</b>	<b>6.6</b>	<b>5.0</b>	<b>5.7</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	4,638.6	4,901.3	5,483.6	5,793.7	5,982.8	5.7	11.9	5.7	3.3
Ambulatory health care (HP.3)	1,216.2	1,199.3	1,259.0	1,280.3	1,390.9	-1.4	5.0	1.7	8.6
Retailers and other providers (HP.4 to HP.0)	3,391.4	3,616.1	3,615.7	3,807.0	4,132.0	6.6	0.0	5.3	8.5
<b>2A. General Government (excl. SSFs) (HF.1.1)</b>	<b>4,108.6</b>	<b>4,428.3</b>	<b>5,059.4</b>	<b>5,309.8</b>	<b>5,407.8</b>	<b>7.8</b>	<b>14.3</b>	<b>4.9</b>	<b>1.8</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	3,199.8	3,423.4	3,971.1	4,238.2	4,297.8	7.0	16.0	6.7	1.4
Ambulatory health care (HP.3)	788.0	787.2	816.1	810.7	845.7	-0.1	3.7	-0.7	4.3
Retailers and other providers (HP.4 to HP.0)	120.8	217.7	272.2	260.9	264.3	80.2	25.0	-4.2	1.3
<b>2B. Social Security Funds (HF.1.2)</b>	<b>5,137.6</b>	<b>5,288.4</b>	<b>5,298.9</b>	<b>5,571.2</b>	<b>6,097.9</b>	<b>2.9</b>	<b>0.2</b>	<b>5.1</b>	<b>9.5</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	1,438.8	1,477.9	1,512.5	1,555.5	1,685.0	2.7	2.3	2.8	8.3
Ambulatory health care (HP.3)	428.2	412.1	442.9	469.6	545.2	-3.8	7.5	6.0	16.1
Retailers and other providers (HP.4 to HP.0)	3,270.6	3,398.4	3,343.5	3,546.1	3,867.7	3.9	-1.6	6.1	9.1
<b>3. Private Sector (3A+3B)</b>	<b>5,729.2</b>	<b>5,934.6</b>	<b>6,247.9</b>	<b>6,602.6</b>	<b>7,302.6</b>	<b>3.6</b>	<b>5.3</b>	<b>5.7</b>	<b>10.6</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	2,097.7	2,181.3	2,313.7	2,425.5	2,826.5	4.0	6.1	4.8	16.5
Ambulatory health care (HP.3)	1,436.7	1,294.0	1,346.1	1,469.4	1,683.2	-9.9	4.0	9.2	14.6
Retailers and other providers (HP.4 to HP.9)	2,194.8	2,459.3	2,588.1	2,707.7	2,792.9	12.1	5.2	4.6	3.1
<b>3A. Private Insurance (HF.2.1)</b>	<b>672.3</b>	<b>678.2</b>	<b>693.5</b>	<b>712.4</b>	<b>818.5</b>	<b>0.9</b>	<b>2.3</b>	<b>2.7</b>	<b>14.9</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	506.6	524.6	532.1	539.7	628.5	3.6	1.4	1.4	16.5
Ambulatory health care (HP.3)	62.4	42.3	45.7	59.7	68.9	-32.2	8.0	30.6	15.4
Retailers and other providers (HP.4 to HP.0)	103.3	111.3	115.7	113.0	121.1	7.7	4.0	-2.3	7.2
<b>3B. Private Payments (HF.3.1)</b>	<b>5,056.9</b>	<b>5,256.4</b>	<b>5,554.4</b>	<b>5,890.2</b>	<b>6,484.1</b>	<b>3.9</b>	<b>5.7</b>	<b>6.0</b>	<b>10.1</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	1,591.1	1,656.7	1,781.6	1,885.8	2,198.0	4.1	7.5	5.8	16.6
Ambulatory health care (HP.3)	1,374.3	1,251.7	1,300.4	1,409.7	1,614.3	-8.9	3.9	8.4	14.5
Retailers and other providers (HP.4 to HP.0)	2,091.5	2,348.0	2,472.4	2,594.7	2,671.8	12.3	5.3	4.9	3.0
<b>4. Other (expenditure (HF.2.2, HF.2.3, HF.4, HF.0))</b>	<b>55.9</b>	<b>65.2</b>	<b>64.2</b>	<b>78.8</b>	<b>94.0</b>	<b>16.6</b>	<b>-1.5</b>	<b>22.7</b>	<b>19.3</b>

**Graph 4**

**Distribution of public sector funding to providers of health goods and services for the years 2019-2023 (in mio euro)**



**Graph 5**

**Distribution of private sector funding to providers of health goods and services for the years 2019-2023 (in mio euro)**

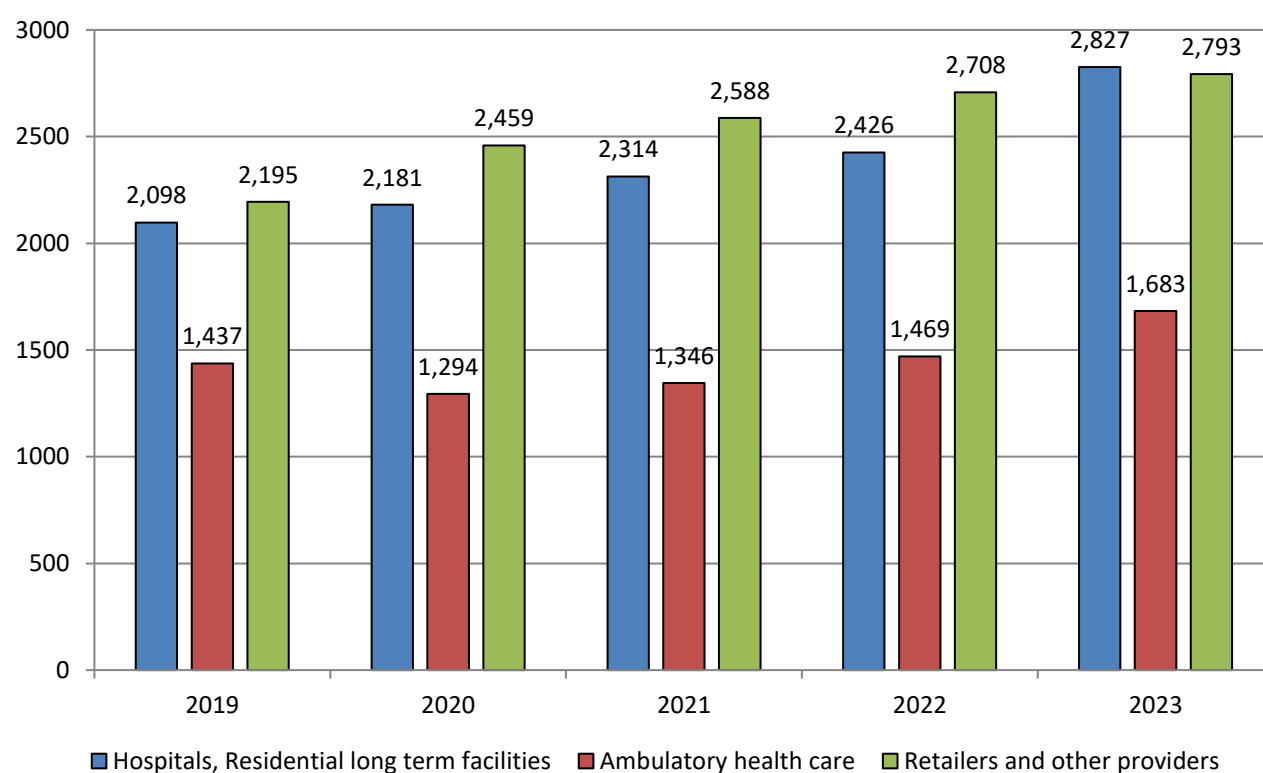


Table 5 presents the funding of the General Government sectors (Central Government, SSFs and Local Government Organizations), households, Private Insurance Companies, NGOs and Rest of the World by health care activity (health care services, rehabilitation services, medical goods, etc.), as well as the percentage changes among the years.

**Table 5**

**Funding for health services by financing agency and health care activity for the years 2019-2023 (in mio euro)**

	2019	2020	2021	2022	2023	% 20/19	% 21/20	% 22/21	% 23/22
<b>1. Current health care (expenditure (2+3+4) (HF.1.1-HF.0))</b>	<b>15,031.3</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>	<b>4.6</b>	<b>6.1</b>	<b>5.4</b>	<b>7.6</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	9,333.6	9,503.5	10,074.3	10,554.5	11,699.6	1.8	6.0	4.8	10.9
Ancillary Services (HC.4)	624.2	563.9	729.2	776.7	832.1	-9.6	29.3	6.5	7.1
Medical goods (HC.5)	4,648.0	5,115.9	4,932.4	5,177.2	5,515.7	10.1	-3.6	5.0	6.5
Governance of Health System etc. (HC.6-HC.0)	425.6	533.3	934.5	1,054.0	854.9	25.3	75.2	12.8	-18.9
<b>2. Current Public Health Care (2A+2B) (HF.1.1, HF.1.2)</b>	<b>9,246.2</b>	<b>9,716.7</b>	<b>10,358.3</b>	<b>10,881.0</b>	<b>11,505.7</b>	<b>5.1</b>	<b>6.6</b>	<b>5.0</b>	<b>5.7</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	5,755.4	5,974.6	6,361.9	6,591.5	7,106.2	3.8	6.5	3.6	7.8
Ancillary Services (HC.4)	426.4	412.8	523.9	556.7	626.2	-3.2	26.9	6.3	12.5
Medical goods (HC.5)	2,754.2	2,919.0	2,665.3	2,802.6	3,049.8	6.0	-8.7	5.2	8.8
Governance of Health System etc. (HC.6-HC.0)	310.2	410.3	807.2	930.2	723.5	32.3	96.7	15.2	-22.2
<b>2A. Financing by General Government (excl. SSFs) (HF.1.1)</b>	<b>4,108.6</b>	<b>4,428.3</b>	<b>5,059.4</b>	<b>5,309.8</b>	<b>5,407.8</b>	<b>7.8</b>	<b>14.3</b>	<b>4.9</b>	<b>1.8</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	3,824.2	4,029.2	4,362.9	4,521.2	4,843.1	5.4	8.3	3.6	7.1
Ancillary Services (HC.4)	70.6	84.5	91.3	111.6	119.0	19.7	8.0	22.2	6.6
Medical goods (HC.5)	15.5	16.2	17.2	17.7	19.0	4.5	6.2	2.9	7.3
Governance of Health System etc. (HC.6-HC.0)	198.3	298.4	588.0	659.3	426.7	50.5	97.1	12.1	-35.3
<b>2B. Financing by Social Security Funds (SSFs) (HF.1.2)</b>	<b>5,137.6</b>	<b>5,288.4</b>	<b>5,298.9</b>	<b>5,571.2</b>	<b>6,097.9</b>	<b>2.9</b>	<b>0.2</b>	<b>5.1</b>	<b>9.5</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	1,931.2	1,945.4	1,999.0	2,070.3	2,263.1	0.7	2.8	3.6	9.3
Ancillary Services (HC.4)	335.8	328.3	432.6	445.1	507.2	-7.7	31.8	2.9	14.0
Medical goods (HC.5)	2,738.7	2,902.8	2,648.1	2,784.9	3,030.8	6.0	-8.8	5.2	8.8
Governance of Health System etc. (HC.6-HC.0)	111.9	111.9	219.2	270.9	296.8	0.0	95.9	23.6	9.6
<b>3. Private Sector (3A+3B) (HF.2.1, HF.3.1)</b>	<b>5,729.2</b>	<b>5,934.6</b>	<b>6,247.9</b>	<b>6,602.6</b>	<b>7,302.6</b>	<b>3.6</b>	<b>5.3</b>	<b>5.7</b>	<b>10.6</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	3,544.7	3,486.0	3,670.6	3,906.0	4,522.5	-1.7	5.3	6.4	15.8
Ancillary Services (HC.4)	197.7	151.1	205.3	220.0	205.9	-23.6	35.9	7.2	-6.4
Medical goods (HC.5)	1,893.8	2,196.9	2,267.1	2,374.6	2,465.9	16.0	3.2	4.7	3.8
Governance of Health System etc. (HC.6-HC.9)	93.0	100.6	104.9	102.0	108.3	8.2	4.3	-2.8	6.2
<b>3A. Financing by Private Insurance (HF.2.1)</b>	<b>672.3</b>	<b>678.2</b>	<b>693.5</b>	<b>712.4</b>	<b>818.5</b>	<b>0.9</b>	<b>2.3</b>	<b>2.7</b>	<b>14.9</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	579.3	577.6	588.6	610.4	710.2	-0.3	1.9	3.7	16.3
Governance of Health System etc. (HC.6-HC.0)	93.0	100.6	104.9	102.0	108.3	8.2	4.3	-2.8	6.2
<b>3B. Financing via Households (HF.3.1) :</b>	<b>5,056.9</b>	<b>5,256.4</b>	<b>5,554.4</b>	<b>5,890.2</b>	<b>6,484.1</b>	<b>3.9</b>	<b>5.7</b>	<b>6.0</b>	<b>10.1</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	2,965.4	2,908.4	3,082.0	3,295.6	3,812.3	-1.9	6.0	6.9	15.7
Ancillary Services (HC.4)	197.7	151.1	205.3	220.0	205.9	-23.6	35.9	7.2	-6.4
Medical goods (HC.5)	1,893.8	2,196.9	2,267.1	2,374.6	2,465.9	16.0	3.2	4.7	3.8
<b>4. Financing by Other Sector (HF.2.2, HF.2.3, HF.4, HF.0)</b>	<b>55.9</b>	<b>65.2</b>	<b>64.2</b>	<b>78.8</b>	<b>94.0</b>	<b>16.6</b>	<b>-1.5</b>	<b>22.7</b>	<b>19.3</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	33.5	42.8	41.8	57.0	70.9	27.8	-2.3	36.4	24.4
Governance of Health System etc. (HC.6-HC.0)	22.4	22.4	22.4	21.8	23.1	0.0	0.0	-2.7	6.0

Finally, Table 6 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.

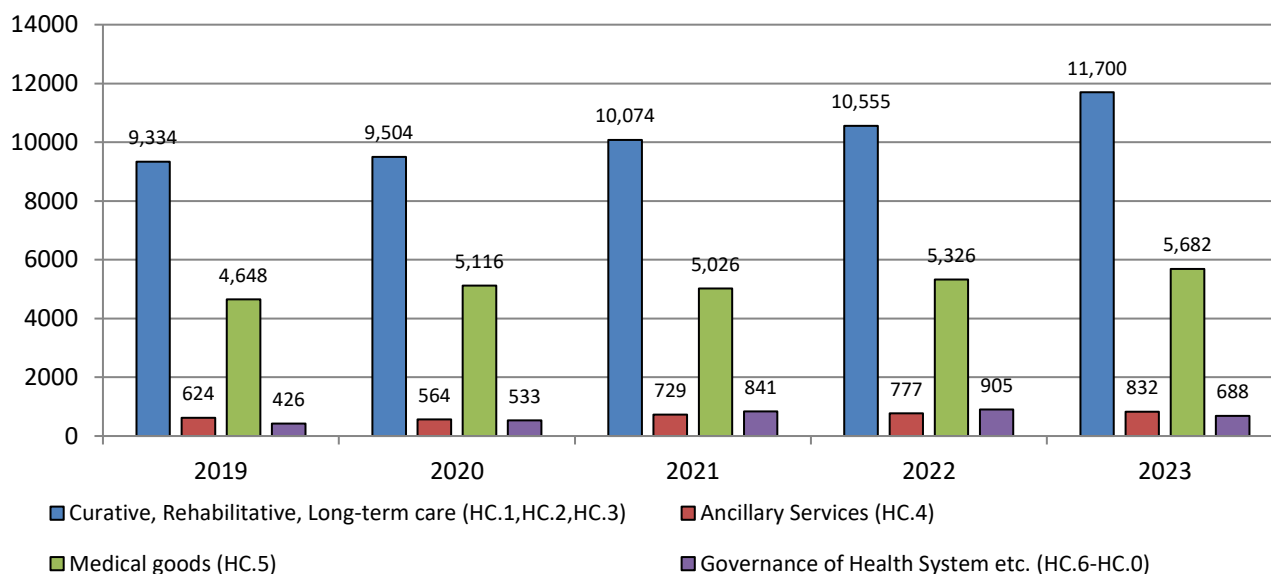
**Table 6**

**Direction of the health expenditure by health provider and by health care activity for the years 2019-2023 (in mio euro)**

	2019	2020	2021	2022	2023	% 20/19	% 21/20	% 22/21	% 23/22
<b>Total of Health Care Providers (HP.1-HP.9)</b>	<b>15,031.3</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>	<b>4.6</b>	<b>6.1</b>	<b>5.4</b>	<b>7.6</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	9,333.6	9,503.5	10,074.4	10,554.5	11,699.6	1.8	6.0	4.8	10.8
Ancillary Services (HC.4)	624.2	564.0	729.2	776.6	832.1	-9.6	29.3	6.5	7.1
Medical goods (HC.5)	4,648.0	5,115.7	5,026.1	5,326.2	5,682.4	10.1	-1.8	6.0	6.7
Governance of Health System etc. (HC.6-HC.0)	425.5	533.3	840.7	905.1	688.1	25.3	57.6	7.7	-24.0
<b>Hospitals (HP.1)</b>	<b>6,545.4</b>	<b>6,876.8</b>	<b>7,545.2</b>	<b>7,958.3</b>	<b>8,498.0</b>	<b>5.1</b>	<b>9.7</b>	<b>5.5</b>	<b>6.8</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	6,545.4	6,876.8	7,311.6	7,638.5	8,392.3	5.1	6.3	4.5	9.9
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	233.6	319.8	105.7	-	-	36.9	-66.9
<b>Residential long-term care facilities (HP.2)</b>	<b>224.3</b>	<b>248.7</b>	<b>293.9</b>	<b>318.1</b>	<b>382.2</b>	<b>10.9</b>	<b>18.2</b>	<b>8.2</b>	<b>20.2</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	224.3	248.7	293.9	318.1	382.2	10.9	18.2	8.2	20.2
<b>Ambulatory health care (HP.3)</b>	<b>2,675.3</b>	<b>2,515.6</b>	<b>2,627.6</b>	<b>2,771.4</b>	<b>3,097.2</b>	<b>-6.0</b>	<b>4.5</b>	<b>5.5</b>	<b>11.8</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	2,488.5	2,311.8	2,414.5	2,541.7	2,879.4	-7.1	4.4	5.3	13.3
Ancillary Services (HC.4)	17.6	18.9	20.4	20.9	22.4	7.6	7.9	2.5	7.2
Governance of Health System etc. (HC.6-HC.0)	169.2	184.9	192.7	208.8	195.4	9.3	4.2	8.4	-6.4
<b>Providers of Ancillary Services (HP.4)</b>	<b>606.6</b>	<b>545.1</b>	<b>708.8</b>	<b>755.7</b>	<b>809.7</b>	<b>-10.1</b>	<b>30.0</b>	<b>6.6</b>	<b>7.1</b>
Ancillary Services (HC.4)	606.6	545.1	708.8	755.7	809.7	-10.1	30.0	6.6	7.1
<b>Retailers and other providers of medical goods (HP.5)</b>	<b>4,648.0</b>	<b>5,115.7</b>	<b>5,026.1</b>	<b>5,326.2</b>	<b>5,682.5</b>	<b>10.1</b>	<b>-1.8</b>	<b>6.0</b>	<b>6.7</b>
Medical goods (HC.5)	4,648.0	5,115.7	5,026.1	5,326.2	5,682.5	10.1	-1.8	6.0	6.7
<b>Providers of Health Care Administration (HP.6-HP.9)</b>	<b>331.7</b>	<b>414.6</b>	<b>468.8</b>	<b>432.7</b>	<b>432.7</b>	<b>432.7</b>	<b>13.1</b>	<b>-7.7</b>	<b>0.0</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	75.4	66.2	54.4	56.2	45.7	-12.2	-17.8	3.3	-18.7
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)	256.3	348.4	414.4	376.5	387.0	35.9	18.9	-9.1	2.8

**Graph 6**

**Funding for health services by health care activity for the years 2019-2023 (in mio euro)**





## EXPLANATORY NOTES

<b>General</b>	<p>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).</p> <p>The Department of Nursing of the National and Kapodistrian University of Athens undertook the study of health (expenditure according to the OECD system, further to the Memorandum of Cooperation that was signed on 29/12/2010 between ELSTAT, the Ministry of Health &amp; Social Solidarity and the National and Kapodistrian University of Athens).</p>
<b>Methodology</b>	<p>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.</p>
<b>Target</b>	<p>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 policymaking in the health sector given that the health sector absorbs 8-10% of the GDP in most of the developed countries. Consequently, 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.</p>
<b>Sources</b>	<p>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 Economy and Finance, the Ministry of National Defense, the Ministry of Culture, the Ministry of Education, Religious Affairs and Sports 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 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.</p>
<b>Classification</b>	<p>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.</p>
<b>References</b>	<p>More information (tables, charts, methodology) related to the System of Health Accounts (SHA) compilation can be found on the ELSTAT’s website at <a href="http://www.statistics.gr/en/statistics/-/publication/SHE35/">http://www.statistics.gr/en/statistics/-/publication/SHE35/</a> and the link “System of Health Accounts”.</p>