

## **User oriented quality report**

- 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 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 were on a voluntary basis.
- 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 & 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.
- 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”.