



HELLENIC REPUBLIC



HELLENIC STATISTICAL AUTHORITY

Piraeus, 31 March 2016

PRESS RELEASE

System of Health Accounts (SHA) of year 2014

The Hellenic Statistical Authority (ELSTAT) publishes statistical data for the Funding on 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.^{1,2}

The relevant data that are included in the present press release relate to the funding on health expenditures for the year 2014 according to SHA 2011 manual.

The aim of the SHA 2011 manual is 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.

The total funding on health expenditures in Greece as a percentage of Gross Domestic Product (GDP) for the years 2009 to 2014 according to the European System of Accounts 2010 (European System of Accounts – ESA 2010), is presented in the table below:

Year	2009	2010	2011	2012	2013	2014
Total Funding on Health Expenditure as Percentage of GDP	9.76%	9.85%	9.47%	8.95%	8.75%	8.29%

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 services by financing agencies (demand - HF) (Table 4 and Diagram 6). 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,

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.

² In June 2012 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. ELSTAT received the completed study of the University (tables for the years 2003 until 2011 along with relevant Methodological Notes), in January 2013.

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

The direction of the funding on health expenditure by health providers and by health care activity (supply - HC) (Table 5). 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.).

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

Total public funding on health expenditure decreased by 12.4 % in 2014 compared with the expenditures in the year 2013. Total private funding on expenditure increased by 2.2% in 2014 compared with 2013 (Table 3 and Diagram 1 & 2).

As regards the participation of the public sector in the total funding on health expenditure, a decrease is observed, from 63.5% in 2013 to 59.7% in 2014. On the contrary, the participation of private sector in the total funding on health expenditure has increased from 35.6% in 2013 to 39.0% in 2014 (Table 2 and Diagram 3).

It should be noted that the tables of the System of Health Accounts (SHA) for all the above-mentioned years (2009-2014), 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 report³, users can access them either on ELSTAT's website⁴ or at the end of current Press Release.

Reference:

Detailed tables of SHA 2011 are available on the website of ELSTAT at the link:

<http://www.statistics.gr/en/statistics/-/publication/SHE35/->

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³http://www.statistics.gr/en/statistics?p_p_id=documents_WAR_publicationsportlet_INSTANCE_0qObWqzRnXSG&p_p_lifecycle=2&p_p_state=normal&p_p_mode=view&p_p_cacheability=cacheLevelPage&p_p_col_id=column-1&p_p_col_count=4&p_p_col_pos=1&documents_WAR_publicationsportlet_INSTANCE_0qObWqzRnXSG_javax.faces.resource=document&documents_WAR_publicationsportlet_INSTANCE_0qObWqzRnXSG_ln=downloadResources&documents_WAR_publicationsportlet_INSTANCE_0qObWqzRnXSG_documentID=115874&documents_WAR_publicationsportlet_INSTANCE_0qObWqzRnXSG_locale=en

⁴<http://www.statistics.gr/en/statistics/-/publication/SHE35/->

Table 1: Total funding on health expenditures

(In million euro)

	2010	2011	2012	2013	2014
General Government (excl. SSFs) (HF.1.1) (1)	6.475,4	4.202,2	5.046,4	4.603,1	4.176,5
SSFs (HF.1.2) (2)	9.106,1	8.986,1	6.361,3	5.417,8	4.599,2
Total Public Funding on Expenditures (1)+ (2)	15.581,5	13.188,3	11.407,8	10.020,9	8.775,7
Total Private Funding on Expenditures (3)+ (4)	6.614,6	6.358,0	5.644,6	5.616,3	5.737,8
Private Insurance (HF.2.1) (3)	536,6	534,2	525,7	495,1	534,9
Private Payments (HF.3.1) (4)	6.078,0	5.823,8	5.118,9	5.121,2	5.202,9
Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0) (5)	73,2	52,4	53,5	139,3	198,4
Total Funding on Health Expenditures (HF) (1) to (5)	22.269,3	19.598,7	17.105,9	15.776,5	14.711,9

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

Chart 1

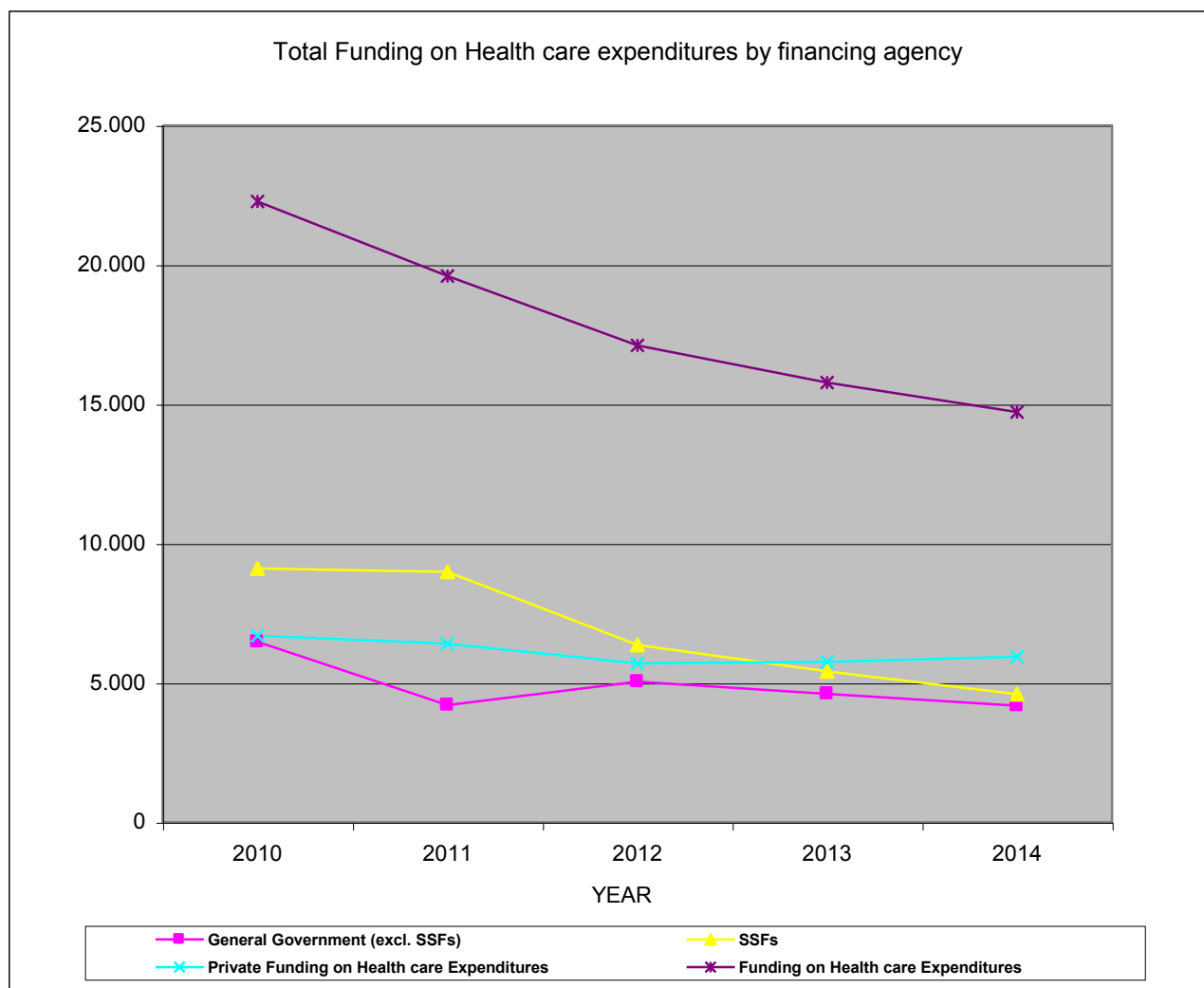


Chart 2

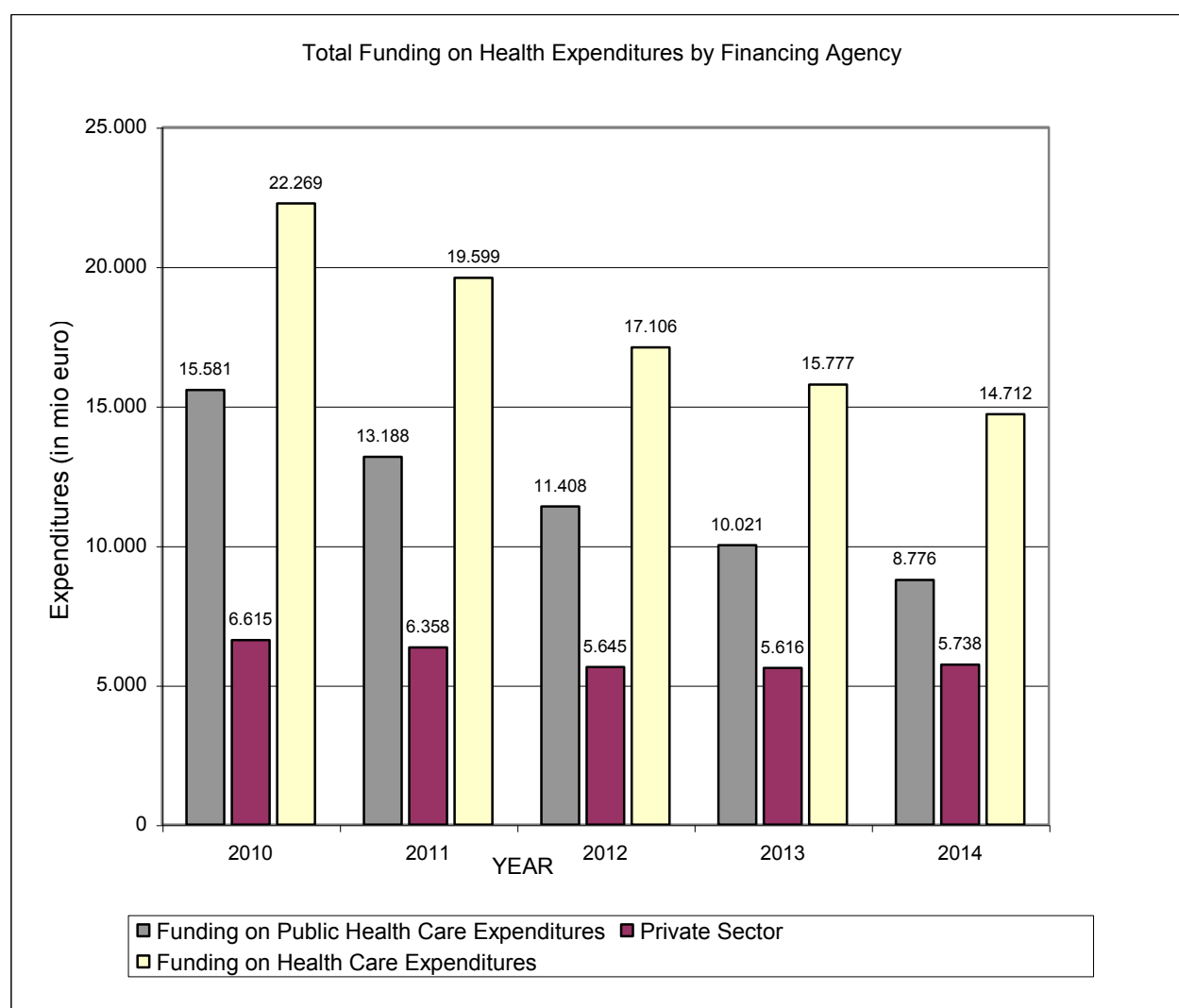


Table 2: Funding on Health Expenditures and percentage contribution by sector

(In million euro)

	2010	2011	2012	2013	2014
General Government (excl. SSFs) (HF.1.1) (1)	6.475,4	4.202,2	5.046,4	4.603,1	4.176,5
(% of total expenditure)	29,1%	21,4%	29,5%	29,2%	28,4%
SSFs (HF.1.2) (2)	9.106,1	8.986,1	6.361,3	5.417,8	4.599,2
(%of total expenditure)	40,9%	45,9%	37,2%	34,3%	31,3%
Total Public Funding on Expenditures (1)+ (2)	15.581,5	13.188,3	11.407,8	10.020,9	8.775,7
(%of total expenditure)	70,0%	67,3%	66,7%	63,5%	59,7%
Total Public Funding on Expenditures (3)+ (4)	6.614,6	6.358,0	5.644,6	5.616,3	5.737,8
(%of total expenditure)	29,7%	32,4%	33,0%	35,6%	39,0%
Private Insurance (HF.2.2) (3)	536,6	534,2	525,7	495,1	534,9
(%of total expenditure)	2,4%	2,7%	3,1%	3,1%	3,6%
Private Payments (HF.2.3) (4)	6.078,0	5.823,8	5.118,9	5.121,2	5.202,9
(%of total expenditure)	27,3%	29,7%	29,9%	32,5%	35,4%
Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0) (5)	73,2	52,4	53,5	139,3	198,4
(%of total expenditure)	0,3%	0,3%	0,3%	0,9%	1,3%
Total Funding on Health Expenditures (HF) (1) to (5)	22.269,3	19.598,7	17.105,9	15.776,5	14.711,9

Table 2, presents the percentage contribution of sectors of General Government (Central Government, Social Security Funds and Local Government), Households, Private Insurance Companies, Non-Profit Institutions Serving Households and Rest of the World on the total funding of health expenditure.

Chart 3

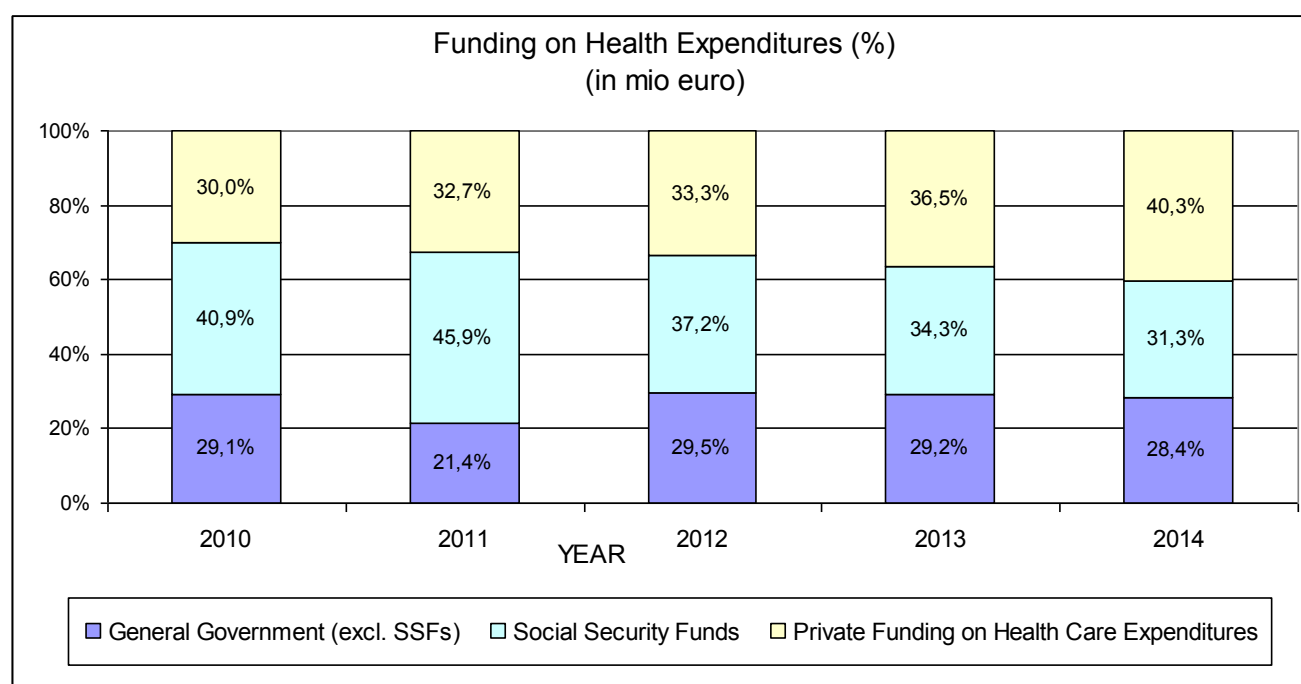


Table 3
Funding on Health Providers by Financing Agency

(In million euro)

	2010	2011	2012	2013	2014	11/10 %	12/11 %	13/12 %	14/13 %
1.Total Funding on Health Expenditures (2+3+4)	22.269,3	19.598,7	17.105,9	15.776,5	14.711,9	-12,0%	-12,7%	-7,8%	-6,7%
2.Public Funding on Health Expenditures (2A+2B)	15.581,6	13.188,2	11.407,7	10.020,9	8.775,7	-15,4%	-13,5%	-12,2%	-12,4%
Hospitals, Residential long term facilities (HP.1, HP.2)	7.542,8	5.235,1	5.531,9	4.986,7	4.444,8	-30,6%	5,7%	-9,9%	-10,9%
Ambulatory health care (HP.3)	1.540,1	1.356,7	1.088,9	1.105,4	907,2	-11,9%	-19,7%	1,5%	-17,9%
Retailers and other providers (HP.4 to HP.0)	6.498,6	6.596,4	4.786,9	3.928,8	3.423,7	1,5%	-27,4%	-17,9%	-12,9%
2A.General Government (excl. SSFs) (HF.1.1)	6.475,4	4.202,2	5.046,4	4.603,1	4.176,5	-35,1%	20,1%	-8,8%	-9,3%
Hospitals, Residential long term facilities (HP.1, HP.2)	5.705,0	3.580,1	4.454,4	4.032,3	3575,6	-37,2%	24,4%	-9,5%	-11,3%
Ambulatory health care (HP.3)	571,7	387,7	446,1	407,8	390,3	-32,2%	15,1%	-8,6%	-4,3%
Retailers and other providers (HP.4 to HP.0)	198,7	234,4	145,9	162,9	210,6	18,0%	-37,8%	11,7%	29,3%
2B.SSFs (HF.1.2)	9.106,1	8.986,1	6.361,3	5.417,8	4.599,2	-1,3%	-29,2%	-14,8%	-15,1%
Hospitals, Residential long term facilities (HP.1, HP.2)	1.837,8	1.655,0	1.077,4	954,3	869,2	-9,9%	-34,9%	-11,4%	-8,9%
Ambulatory health care (HP.3)	968,4	969,1	642,8	697,6	516,9	0,1%	-33,7%	8,5%	-25,9%
Retailers and other providers (HP.4 to HP.0)	6.299,9	6.362,0	4.641,1	3.765,9	3213,1	1,0%	-27,1%	-18,9%	-14,7%
3.Private Sector (3A+3B)	6.614,6	6.357,9	5.644,6	5.616,2	5.737,8	-3,9%	-11,2%	-0,5%	2,2%
Hospitals, Residential long term facilities (HP.1, HP.2)	1.579,0	1.711,4	1.764,8	1.779,8	1.919,0	8,4%	3,1%	0,8%	7,8%
Ambulatory health care (HP.3)	3.008,6	2.663,1	1.903,2	1.618,4	1.533,9	-11,5%	-28,5%	-15,0%	-5,2%
Retailers and other providers (HP.4 to HP.0)	2.027,0	1.983,4	1.976,6	2.218,1	2.284,9	-2,2%	-0,3%	12,2%	3,0%
3A.Private Insurance (HF.2.1)	536,6	534,2	525,8	495,1	534,9	-0,4%	-1,6%	-5,8%	8,0%
Hospitals, Residential long term facilities (HP.1, HP.2)	380,3	379,6	377,2	358,2	395,1	-0,2%	-0,6%	-5,0%	10,3%
Ambulatory health care (HP.3)	55,4	53,3	50,8	47,7	50,0	-3,8%	-4,6%	-6,2%	4,8%
Retailers and other providers (HP.4 to HP.0)	100,9	101,3	97,7	89,2	89,8	0,4%	-3,6%	-8,7%	0,7%
3B.Private Payments (HF.3.1)	6.078,0	5.823,7	5.118,9	5.121,2	5.202,9	-4,2%	-12,1%	0,0%	1,6%
Hospitals, Residential long term facilities (HP.1, HP.2)	1.198,7	1.331,8	1.387,6	1.421,6	1523,9	11,1%	4,2%	2,5%	7,2%
Ambulatory health care (HP.3)	2.953,2	2.609,8	1.852,4	1.570,7	1483,9	-11,6%	-29,0%	-15,2%	-5,5%
Retailers and other providers (HP.4 to HP.0)	1.926,1	1.882,1	1.878,9	2.128,9	2195,1	-2,3%	-0,2%	13,3%	3,1%
4.Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0)	73,1	52,5	53,6	139,4	198,4	-28,1%	2,0%	160,1%	42,3%

Table 3, presents the funding of sectors of General Government (Central Government. Social Security Funds and Local Government). Households. Private Insurance Companies. Non-Profit Institutions Serving Households 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.

Chart 4

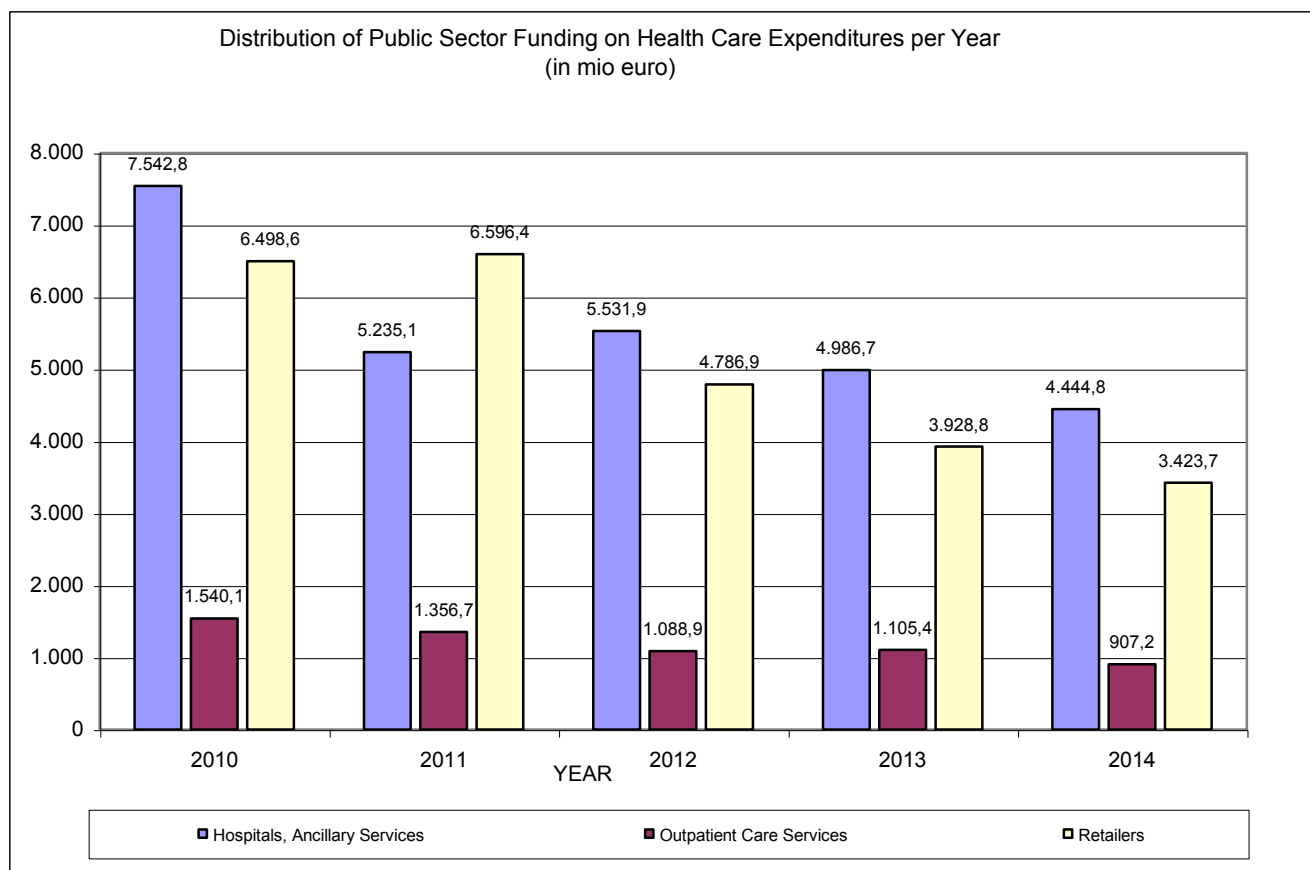


Chart 5

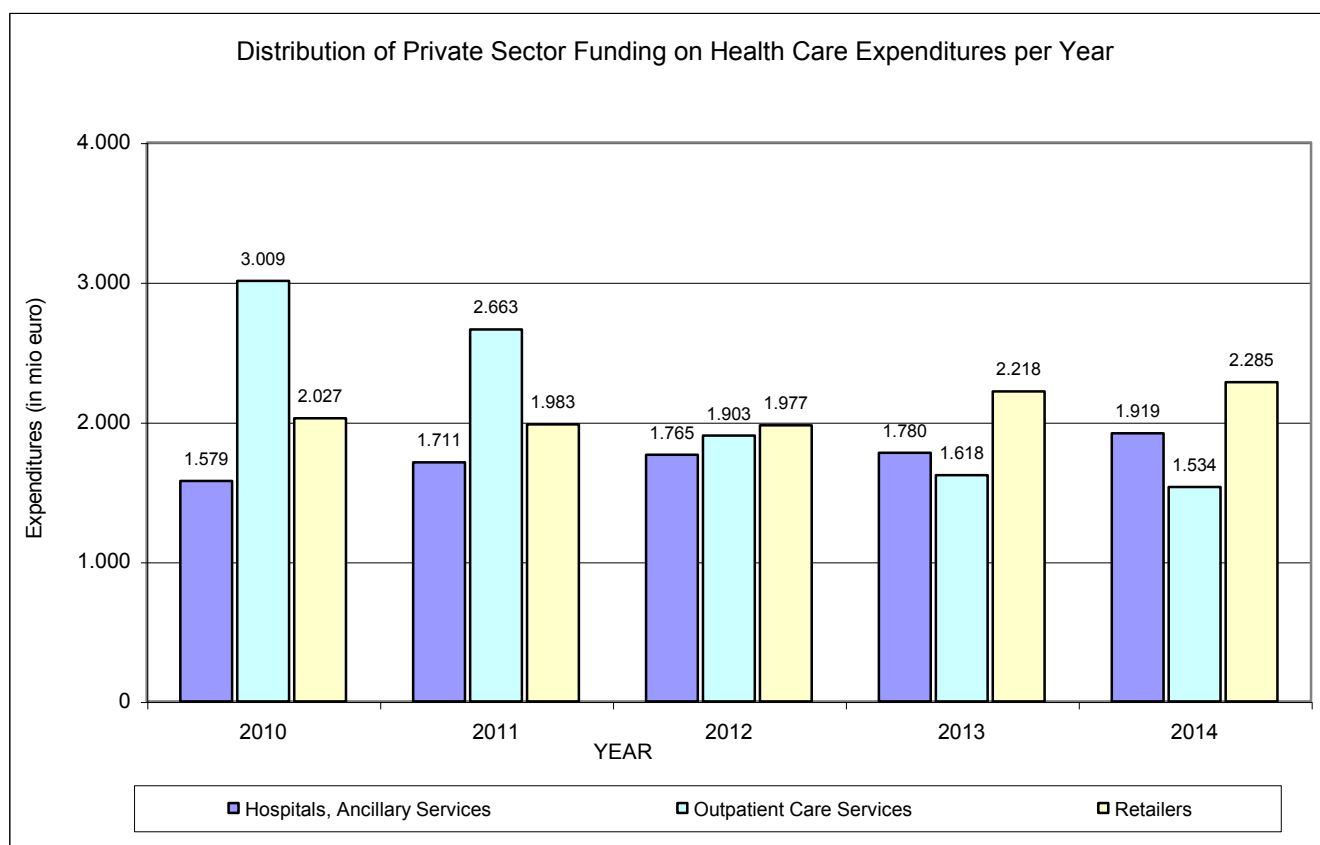


Table 4
Funding on Health Services by Financing Agency

(In million euro)

	2010	2011	2012	2013	2014	11/10 %	12/11 %	13/12 %	14/13 %
1.Funding on Health Care Expenditures (2+3+4) (HF.1.1-HF.4) on:	22.269,3	19.598,7	17.105,9	15.776,5	14.711,9	-12,0%	-12,7%	-7,8%	-6,7%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	13.468,0	10.783,3	10.157,8	9.485,7	8.859,3	-19,9%	-5,8%	-6,6%	-6,6%
Ancillary Services (HC.4)	903,5	919,3	942,2	833,1	666,4	1,7%	2,5%	-11,6%	-20,0%
Medical goods (HC.5)	7.240,3	7.260,1	5.400,5	4.875,2	4.508,0	0,3%	-25,6%	-9,7%	-7,5%
Governance of Health System, etc. (HC.6-HC.0)	657,5	636,0	605,4	582,6	678,2	-3,3%	-4,8%	-3,8%	16,4%
2.Public Funding on Health Care (2A+2B) (HF.1.1, HF.1.2)	15.581,5	13.188,2	11.407,7	10.020,9	8.775,7	-15,4%	-13,5%	-12,2%	-12,4%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	8.807,4	6.351,5	6.432,2	5.944,4	5.203,4	-27,9%	1,3%	-7,6%	-12,5%
Ancillary Services (HC.4)	519,8	580,6	616,0	489,1	368,1	11,7%	6,1%	-20,6%	-24,7%
Medical goods (HC.5)	5.697,9	5.716,7	3.847,8	3.090,2	2.611,2	0,3%	-32,7%	-19,7%	-15,5%
Governance of Health System, etc. (HC.6-HC.0)	556,4	539,5	511,8	497,1	593,0	-3,0%	-5,1%	-2,9%	19,3%
2A.Funding by General Government (excl. SSFs) (HF.1.1)	6.475,4	4.202,2	5.046,4	4.603,1	4.176,5	-35,1%	20,1%	-8,8%	-9,3%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	6.069,7	3.815,1	4.746,0	4318,37	3819,7	-37,1%	24,4%	-9,0%	-11,5%
Ancillary Services (HC.4)	80,7	109,6	85,9	59,87	57,5	35,8%	-21,7%	-30,3%	-4,0%
Medical goods (HC.5)	20,4	18,1	10,3	10,78	11,5	-11,6%	-43,1%	4,9%	6,7%
Governance of Health System, etc. (HC.6-HC.0)	304,6	259,4	204,3	214,09	287,8	-14,8%	-21,2%	4,8%	34,4%
2B.Funding by Social Security Funds (HF.1.2)	9.106,1	8.986,0	6.361,3	5.417,8	4.599,2	-1,3%	-29,2%	-14,8%	-15,1%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	2.737,7	2.536,4	1.686,2	1626,06	1383,7	-7,4%	-33,5%	-3,6%	-14,9%
Ancillary Services (HC.4)	439,1	471,0	530,1	429,27	310,6	7,3%	12,6%	-19,0%	-27,6%
Medical goods (HC.5)	5.677,5	5.698,6	3.837,5	3079,44	2599,7	0,4%	-32,7%	-19,8%	-15,6%
Governance of Health System, etc. (HC.6-HC.0)	251,8	280,0	307,5	283,023	305,2	11,2%	9,8%	-8,0%	7,8%
3.Private Sector (3A+3B) (HF.2.1, HF.3.1)	6.614,6	6.357,9	5.644,5	5.616,2	5.737,8	-3,9%	-11,2%	-0,5%	2,2%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	4.595,4	4.383,1	3.675,6	3.405,5	3.460,9	-4,6%	-16,1%	-7,3%	1,6%
Ancillary Services (HC.4)	383,7	338,7	326,2	343,9	298,3	-11,7%	-3,7%	5,4%	-13,3%
Medical goods (HC.5)	1.542,4	1.543,4	1.552,7	1.784,9	1.896,8	0,1%	0,6%	15,0%	6,3%
Governance of Health System, etc. (HC.6-HC.0)	93,1	92,7	90,0	81,9	81,8	-0,5%	-2,9%	-9,0%	-0,1%
3A.Funding by Private Insurance (HF.2.1)	536,6	534,2	525,7	495,1	534,9	-0,5%	-1,6%	-5,8%	8,0%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	443,5	441,5	435,7	413,172	453,1	-0,5%	-1,3%	-5,2%	9,7%
Governance of Health System, etc. (HC.6-HC.0)	93,1	92,7	90,0	81,8883	81,8	-0,5%	-2,9%	-9,0%	-0,1%
3B.Funding via Households (HF.3.1)	6.078,0	5.823,7	5.118,9	5.121,2	5.202,9	-4,2%	-12,1%	0,0%	1,6%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	4.151,9	3.941,6	3.239,9	2992,29	3007,8	-5,1%	-17,8%	-7,6%	0,5%
Ancillary Services (HC.4)	383,7	338,7	326,2	343,943	298,3	-11,7%	-3,7%	5,4%	-13,3%
Medical goods (HC.5)	1.542,4	1.543,4	1.552,7	1784,94	1896,8	0,1%	0,6%	15,0%	6,3%
4.Funding by Other Sectors (HF.2.2, HF.2.3, HF.4)	73,2	52,5	53,7	139,4	198,4	-28,3%	2,2%	159,6%	42,3%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	65,2	48,7	50,1	135,8	195	-25,3%	2,8%	171,1%	43,6%
Governance of Health System, etc. (HC.6-HC.0)	8,0	3,8	3,6	3,6	3,4	-52,5%	-5,3%	0,0%	-5,6%

Table 4, presents the funding of sectors of General Government (Central Government. Social Security Funds and Local Government). Households. Private Insurance Companies. Non-Profit Institutions Serving Households 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.

Chart 6

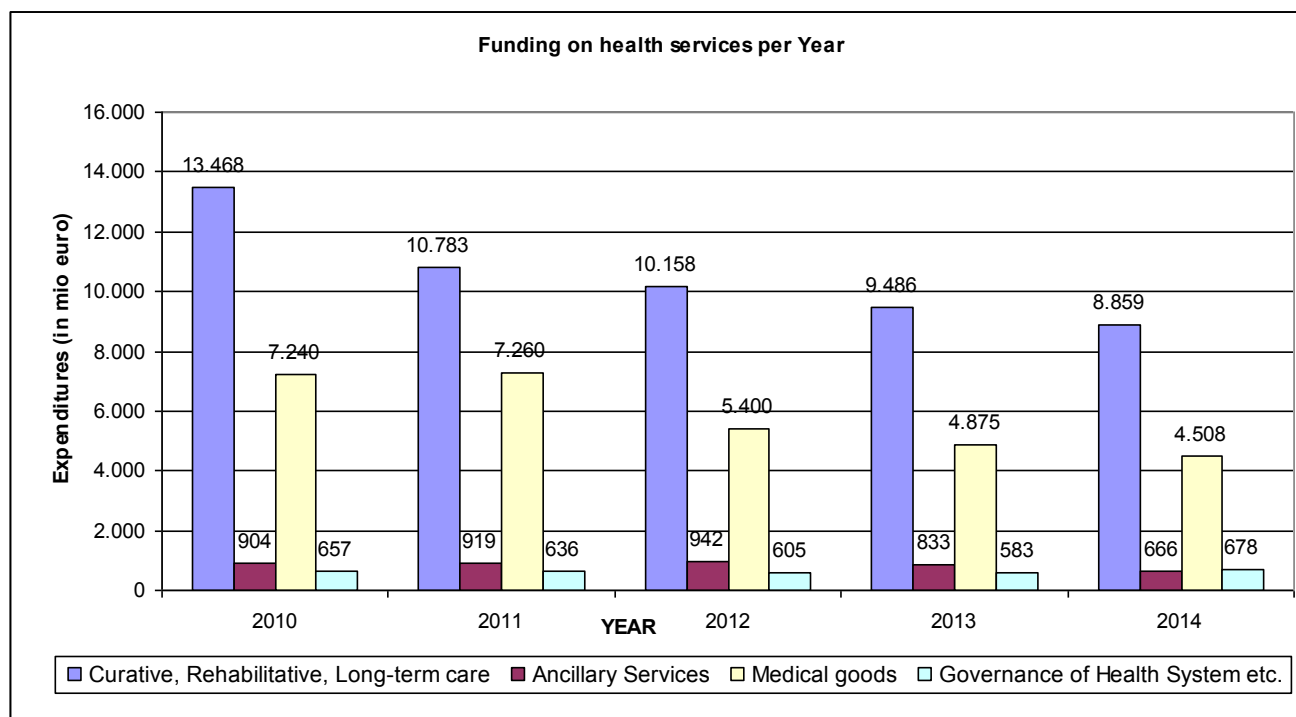


Table 5
Direction of the Funding on Health Expenditure by Health Providers and by Health Care activities

(In million euro)

	2010	2011	2012	2013	2014	11/10 %	12/11 %	13/12 %	14/13 %
Total of Health Care Providers (HP.1-HP.0)	22.269,3	19.598,7	17.105,9	15.776,5	14.711,9	-12,0%	-12,7%	-7,8%	-6,7%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	13.468,0	10.783,3	10.157,9	9.485,6	8.859,3	-19,9%	-5,8%	-6,6%	-6,6%
Ancillary Services (HC.4)	906,1	921,6	943,3	833,1	666,4	1,7%	2,4%	-11,7%	-20,0%
Medical goods (HC.5)	7.238,0	7.257,8	5.399,4	4.875,2	4.507,9	0,3%	-25,6%	-9,7%	-7,5%
Governance of Health System etc. (HC.6-HC.0)	657,2	635,9	605,3	582,5	678,3	-3,2%	-4,8%	-3,8%	16,4%
Hospitals (HP.1)	9.046,3	6.831,2	7.240,7	6.715,1	6.324,1	-24,5%	6,0%	-7,3%	-5,8%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	9.013,6	6.782,4	7.235,9	6.707,0	6.323,7	-24,8%	6,7%	-7,3%	-5,7%
Ancillary Services (HC.4)	10,7	12,1	4,8	8,1	0,4	13,0%	-60,3%	69,2%	-95,1%
Medical goods (HC.5)	21,8	36,7	0,0	0,0	0,0	68,5%	-	-	-
Governance of Health System etc. (HC.6-HC.0)	0,2	0,02	0,0	0,0	0,0	-90,2%	-	-	-
Residential, Long-term care facilities (HP.2)	140,8	129,1	81,5	62,4	52,1	-8,3%	-36,9%	-23,4%	-16,6%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	140,8	129,1	81,5	62,4	52,1	-8,3%	-36,9%	-23,4%	-16,6%
Ambulatory health care (HP.3)	4.552,4	4.058,4	3.020,0	2.852,0	2.627,0	-10,9%	-25,6%	-5,6%	-7,9%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	4.271,4	3.838,3	2.822,3	2.679,7	2.455,1	-10,1%	-26,5%	-5,1%	-8,4%
Ancillary Services (HC.4)	76,9	67,9	56,4	47,6	20,1	-11,7%	-16,9%	-15,6%	-57,8%
Governance of Health System etc. (HC.6-HC.0)	204,1	152,2	141,3	124,7	151,8	-25,4%	-7,2%	-11,7%	21,7%
Providers of Ancillary services (HP.4)	815,9	839,3	880,9	777,4	645,9	2,9%	5,0%	-11,7%	-16,9%
Ancillary Services (HC.4)	815,9	839,3	880,9	777,4	645,9	2,9%	5,0%	-11,7%	-16,9%
Retailers (HP.5)	7.216,2	7.221,1	5.399,4	4.875,2	4.507,9	0,1%	-25,2%	-9,7%	-7,5%
Medical goods (HC.5)	7.216,2	7.221,1	5.399,4	4.875,2	4.507,9	0,1%	-25,2%	-9,7%	-7,5%
Providers of Health Care Administration (HP.6-HP.0)	497,7	519,5	483,4	494,3	554,9	4,4%	-6,9%	2,3%	12,3%
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	42,2	33,5	18,2	36,5	28,4	-20,6%	-45,7%	100,5%	-22,2%
Medical goods (HC.4, HC.5)	2,6	2,3	1,2	0,0	0,0	-11,5%	-47,8%	-	-
Governance of Health System etc. (HC.6-HC.0)	452,9	483,7	464,0	457,8	526,5	6,8%	-4,1%	-1,3%	15,0%

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.

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 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.
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.
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”.