



HELLENIC REPUBLIC



HELLENIC STATISTICAL AUTHORITY

Piraeus, 17 July 2015

PRESS RELEASE

System of Health Accounts (SHA) of year 2013 & revision of SHA data of years 2009 - 2012

The Hellenic Statistical Authority (ELSTAT) publishes statistical data for the Funding on Health Expenditures at national level based on the new 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.¹²

The relevant data that are included in the present press release relate to the funding on health expenditures for the year 2013 according to the new SHA 2011. At the same time, the current press release presents statistics that reflect the revision of data for the years 2009 to 2012 (that was published in March 2014 according to the old methodology SHA 1.0). These statistics also reflect revised data for these years on account of (i) the revision of estimations that concern the funding on health services by the sub sector of Central Government to public hospitals, and (ii) the revision of data for the years 2009 to 2012 by the sub sector of Social Security Funds (SSFs) to private health providers due to the incorporation of the flow of payables. This revision has been realized with a view to ensure coherence and comparability between the funding data on health expenditures and the corresponding data of the National Accounts of ELSTAT, according to relevant commitment of ELSTAT. Indicatively, we present the following table with the differences that occurred after the revision of the data:

Total Funding as percentage of Gross Domestic Product				
	2009	2010	2011	2012
Previous data	9.77	9.17	9.70	9.12
Revised data	9.76	9.84	9.43	8.81

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 is 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.

According to Article 6 of the European Commission (EC) No 1338/2008 of the European Parliament and of the Council on Community statistics on public health issues and the respective Implementing Regulation and following the cooperation between Eurostat, the International Organizations that of Organization for Economic Cooperation and Development (OECD) and World Health Organization (W.H.O.), the new SHA 2011 manual was compiled. As a consequence, ELSTAT, further to the Gentlemen's Agreement with the European Committee, has already transmitted data to Eurostat and the International Organizations according to the new methodology SHA 2011 for the years 2009 up to 2013.

The aim of the new 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, to define the basic concepts and methods of data compilation related to the funding on health expenditures, as well as to establish a detailed questionnaire and the accompanying guidelines as stipulated by the above-mentioned International Organizations. Finally, the compilation of SHA according to SHA 2011 methodology allows the provision of reliable data to International Organizations and especially to Eurostat, taking into account that the health sector accounts for approximately 10% of the GDP in the Eurozone.

The total funding on health expenditures in Greece as a percentage of Gross Domestic Product (GDP) for the years 2009 to 2013 according to the European System of Accounts 2010 is presented in the table below:

Year	2009	2010	2011	2012	2013
Total Funding on Health Expenditure as Percentage of GDP	9.76	9.84	9.43	8.81	8.65

The basic differences between the two methodological approaches (SHA 1.0 and SHA 2011) refer to the change of classification of health providers (HP-Health Providers) but also to health financing agencies (HF- Health Funding). At the same time, according to the new methodology of the System of Health Accounts 2011 (SHA 2011), classification per public and private health care provider is no longer available.³

Based on the above and aiming to facilitate users, ELSTAT publishes statistical data for Health Expenditures using both methodologies, that of SHA 1.0 (previous one) and SHA 2011 (new one), on its website⁴.

More analytically, according to the OECD definition regarding the total funding on health expenditure, which comprises final funding on health goods and services of the resident population irrespectively of the sector disbursing the aforementioned health expenditures (funding sector) and irrespectively of the health goods and services provider, SHA is the system that defines the economic burden born by its financing sectors and the direction of the health expenditures by health provider and by health care activities relying on the following three axes:

- **The financing of health services by financing agency (demand)**
- **The direction of the funding on health expenditure by health provider and by health care activity (supply)**
- **The financing of health providers by financing agency (consumption)**

³ Please see relevant transition table from SHA 1.0 to SHA 2011 codes in the Annex of the present press release.

⁴ http://www.statistics.gr/portal/page/portal/ESYE/PAGE-themes?p_param=A2103

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 (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, 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 (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 (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.).

More specifically, Table 3 and Diagrams 1 and 2 present the total funding on health expenditure by financing agency (General Government excluding Social Security Funds (SSFs), Social Security Funds, households, private insurance companies and other expenditures (by Non-Government Organizations, the Church etc.). Total public funding on health expenditure decreased by 7.8 % in 2013 compared with 2012. Total private funding on expenditure decreased by 0.5% in 2013 compared with 2012.

Moreover, Table 2 and diagram 3 show the percentage participation of each sector in total funding on health expenditure. As regards the participation of the public sector in the total funding on health expenditure, a decrease is observed, from 66.7% in 2012 to 63.5% in 2013. On the contrary, the participation of private sector in the total funding on health expenditure has increased from 33.0% in 2012 to 35.6% in 2013.

It should be noted that the tables of the System of Health Accounts (SHA) for all the above-mentioned years (2009-2013), are compiled according to the primary data that has been received by the corresponding financing agencies. 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 report⁵, users can access them either on ELSTAT's website⁶ or at the end of current Press Release.

Finally, ELSTAT, aiming to fulfill its commitments and in order to satisfy user needs for long time series, is in the process of checking and processing the available data related to the funding of health expenditure for the years 2003-2008 and envisages to publish them during the second semester of 2015.

Reference:

Detailed tables of SHA 2011 and SHA 1.0 are available on the website of ELSTAT at the link:

http://www.statistics.gr/portal/page/portal/ESYE/PAGE-themes?p_param=A2103&r_param=SHE35&y_param=2011_00&mytabs=0

⁵http://www.statistics.gr/portal/page/portal/ESYE/BUCKET/A2103/Other/A2103_SHE35_MT_AN_00_2009_00_2013_01UO_F_EN.pdf

⁶http://www.statistics.gr/portal/page/portal/ESYE/BUCKET/A2103/Other/A2103_SHE35_MT_AN_00_2009_00_2013_01_F_EN.pdf

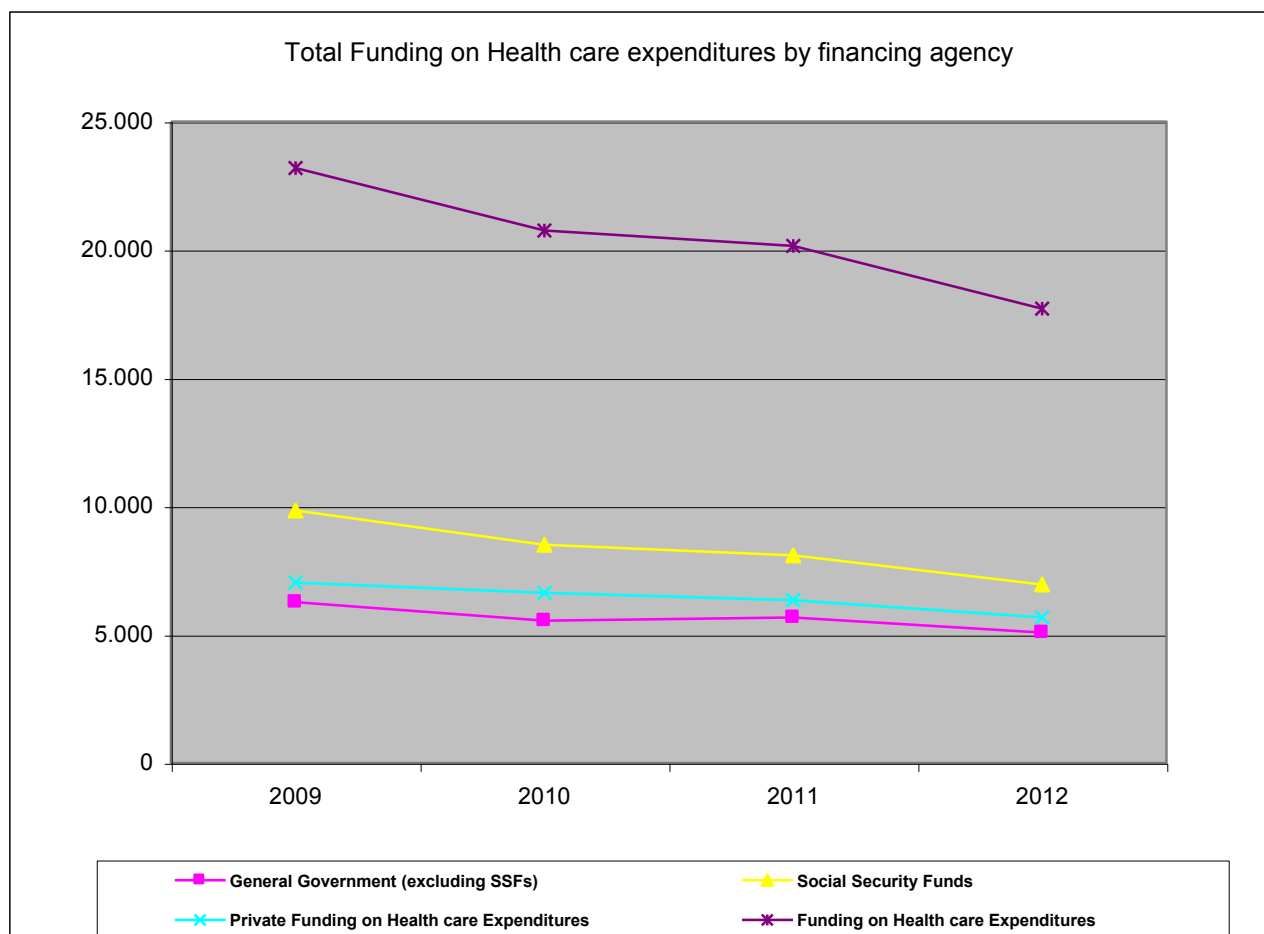
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Table 1: Total funding on health expenditures

In million euro

	2009	2010	2011	2012	2013
Total Funding on Health Expenditures (HF) (1) to (5)	23,176.9	22,269.3	19,598.7	17,105.9	15,776.5
General Government (excluding SSFs) (HF.1.1) (1)	6,115.4	6,475.4	4,202.2	5,046.4	4,603.1
Social Security Funds (HF.1.2) (2)	9,982.8	9,106.1	8,986.1	6,361.3	5,417.8
Total Public Funding on Expenditures (1)+ (2)	16,098.2	15,581.5	13,188.3	11,407.8	10,020.9
Total Private Funding on Expenditures (3)+ (4)	7,026.1	6,614.6	6,358.0	5,644.6	5,616.3
Private Insurance (HF.2.1) (3)	433.8	536.6	534.2	525.7	495.1
Private Payments (HF.3.1) (4)	6,592.3	6,078.0	5,823.8	5,118.9	5,121.2
Other Expenditures (HF.2.2, HF.2.3, HF.4, HF.0) (5)	52.6	73.2	52.4	53.5	139.3

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**

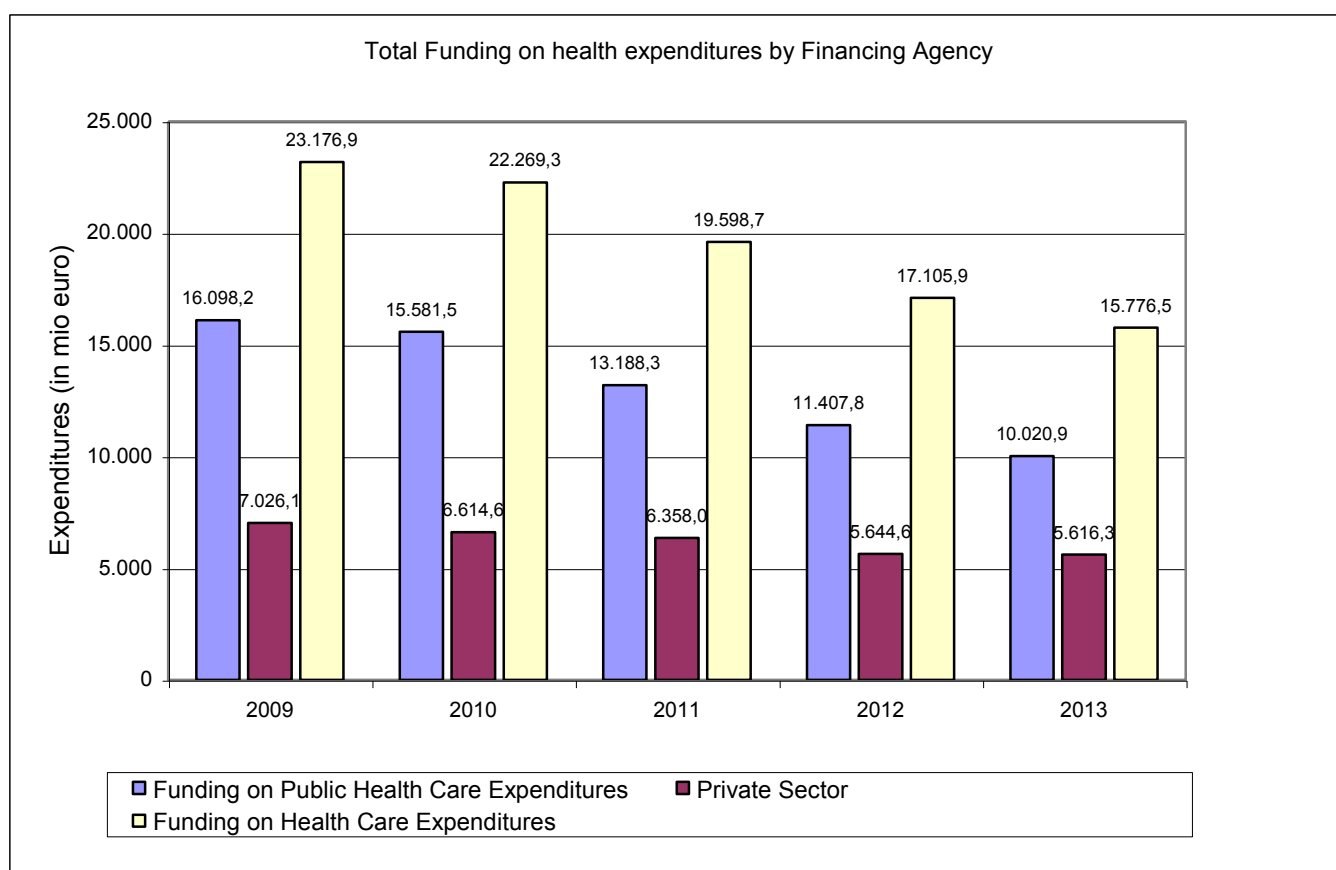


Table 2: Funding on Health Expenditures and percentage contribution by sector

In million euro

	2009	2010	2011	2012	2013
Total Funding on Health Expenditures (HF) (1) to (5)	23,176.9	22,269.3	19,598.7	17,105.9	15,776.5
General Government (excluding SSFs) (HF.1.1) (1)	6,115.4	6,475.4	4,202.2	5,046.4	4,603.1
(% of total expenditures)	26.4	29.1	21.4	29.5	29.2
Social Security Funds (HF.1.2) (2)	9,982.8	9,106.1	8,986.1	6,361.3	5,417.8
(% of total expenditures)	43.1	40.9	45.9	37.2	34.3
Total Public Funding on Expenditures (1)+ (2)	16,098.2	15,581.5	13,188.3	11,407.8	10,020.9
(% of total expenditures)	69.5	70.0	67.3	66.7	63.5
Total Private Funding on Expenditures (3)+ (4)	7,026.1	6,614.6	6,358.0	5,644.6	5,616.3
(% of total expenditures)	30.3	29.7	32.4	33.0	35.6
Private Insurance (HF.2.1) (3)	433.8	536.6	534.2	525.7	495.1
(% of total expenditures)	1.9	2.4	2.7	3.1	3.1
Private Payments (HF.3.1) (4)	6,592.3	6,078.0	5,823.8	5,118.9	5,121.2
(% of total expenditures)	28.4	27.3	29.7	29.9	32.5
Other Expenditures (HF.2.2 to HF.0) (5)	52.6	73.2	52.4	53.5	139.3
(% of total expenditures)	0.2	0.4	0.3	0.3	0.3

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

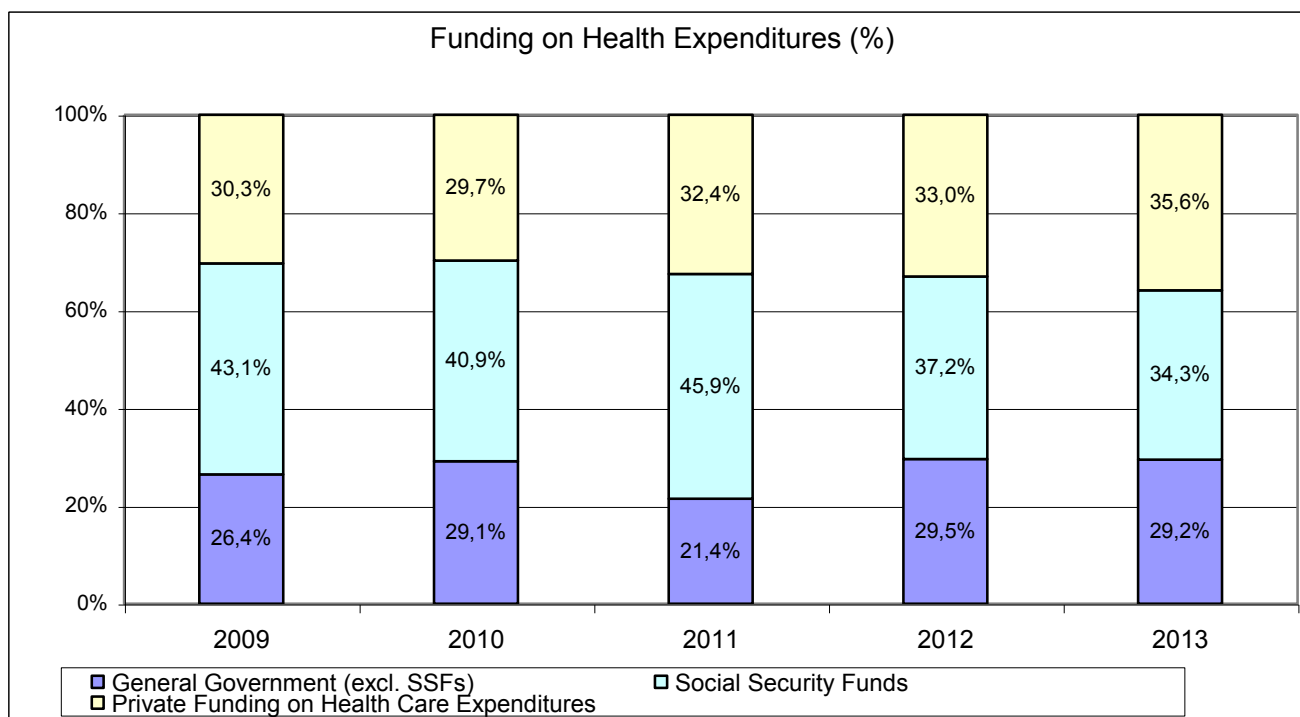


Table 3:
Funding on Health Providers by Financing Agency

In million euro

	2009	2010	2011	2012	2013	2010/2009 %	2011/2010 %	2012/2011 %	2013/2012 %
1.Total Funding on Health Expenditures (2+3+4)	23,176.9	22,269.3	19,598.7	17,105.9	15,776.5	-3,9	-12,0	-12,7	-7,8
2. Public Funding on Health Expenditures (2A+2B)	16,098.2	15,581.6	13,188.2	11,407.7	10,020.9	-3,2	-15,4	-13,5	-12,2
Hospitals, Residential long term facilities (HP.1, HP.2)	7,622.9	7,542.8	5,235.1	5,531.9	4,986.7	-1,1	-30,6	5,7	-9,9
Ambulatory health care (HP.3)	1,589.7	1,540.1	1,356.7	1,088.9	1,105.4	-3,1	-11,9	-19,7	1,5
Retailers and other providers (HP.4 to HP.0)	6,885.6	6,498.6	6,596.4	4,786.9	3,928.8	-5,6	1,5	-27,4	-17,9
2A.General Government (excl. SSFs) (HF.1.1)	6,115.4	6,475.4	4,202.2	5,046.4	4,603.1	5,9	-35,1	20,1	-8,8
Hospitals, Residential long term facilities (HP.1, HP.2)	5,355.0	5,705.0	3,580.1	4,454.4	4,032.3	6,5	-37,2	24,4	-9,5
Ambulatory health care (HP.3)	548.3	571.7	387,7	446,1	407,8	4,3	-32,2	15,1	-8,6
Retailers and other providers (HP.4 to HP.0)	212.1	198.7	234,4	145,9	162,9	-6,3	18,0	-37,8	11,7
2B.Social Security Funds (HF.1.2)	9,982.8	9,106.1	8,986,1	6,361,3	5,417,8	-8,8	-1,3	-29,2	-14,8
Hospitals. Residential long term facilities (HP.1. HP.2)	2,268.0	1,837.8	1,655.0	1,077.4	954.3	-19,0	-9,9	-34,9	-11,4
Ambulatory health care (HP.3)	1,041.4	968.4	969.1	642.8	697.6	-7,0	0,1	-33,7	8,5
Retailers and other providers (HP.4 to HP.0)	6,673.5	6,299.9	6,362.0	4,641.1	3,765.9	-5,6	1,0	-27,1	-18,9
3.Private Sector (3A+3B)	7,026.2	6,614.6	6,357.9	5,644.6	5,616.2	-5,9	-3,9	-11,2	-0,5
Hospitals. Residential long term facilities (HP.1. HP.2)	1,476.1	1,579.0	1,711.4	1,764.8	1,779.8	7,0	8,4	3,1	0,8
Ambulatory health care (HP.3)	3,534.7	3,008.6	2,663.1	1,903.2	1,618.4	-14,9	-11,5	-28,5	-15,0
Retailers and other providers (HP.4 to HP.0)	2,015.4	2,027.0	1,983.4	1,976.6	2,218.1	0,6	-2,2	-0,3	12,2
3A.Private Insurance (HF.2.1)	433.8	536.6	534.2	525.8	495.1	23,7	-0,4	-1,6	-5,8
Hospitals. Residential long term facilities (HP.1. HP.2)	310.7	380.3	379.6	377.2	358.2	22,4	-0,2	-0,6	-5,0
Ambulatory health care (HP.3)	43.0	55.4	53.3	50.8	47.7	28,8	-3,8	-4,6	-6,2
Retailers and other providers (HP.4 to HP.0)	80.1	100.9	101.3	97.7	89.2	25,9	0,4	-3,6	-8,7
3B. Private Payments (HF.3.1)	6,592.3	6,078.0	5,823.7	5,118.9	5,121.2	-7,8	-4,2	-12,1	0,0
Hospitals. Residential long term facilities (HP.1. HP.2)	1,165.4	1,198.7	1,331.8	1,387.6	1,421.6	2,9	11,1	4,2	2,5
Ambulatory health care (HP.3)	3,491.7	2,953.2	2,609.8	1,852.4	1,570.7	-15,4	-11,6	-29,0	-15,2
Retailers and other providers (HP.4 to HP.0)	1,935.2	1,926.1	1,882.1	1,878.9	2,128.9	-0,5	-2,3	-0,2	13,3
4.Other Expenditures (HF.2.2. HF.2.3. HF.4. HF.0)	52.6	73.1	52.5	53.6	139.4	0,4	-28,1	2,0	160,1

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

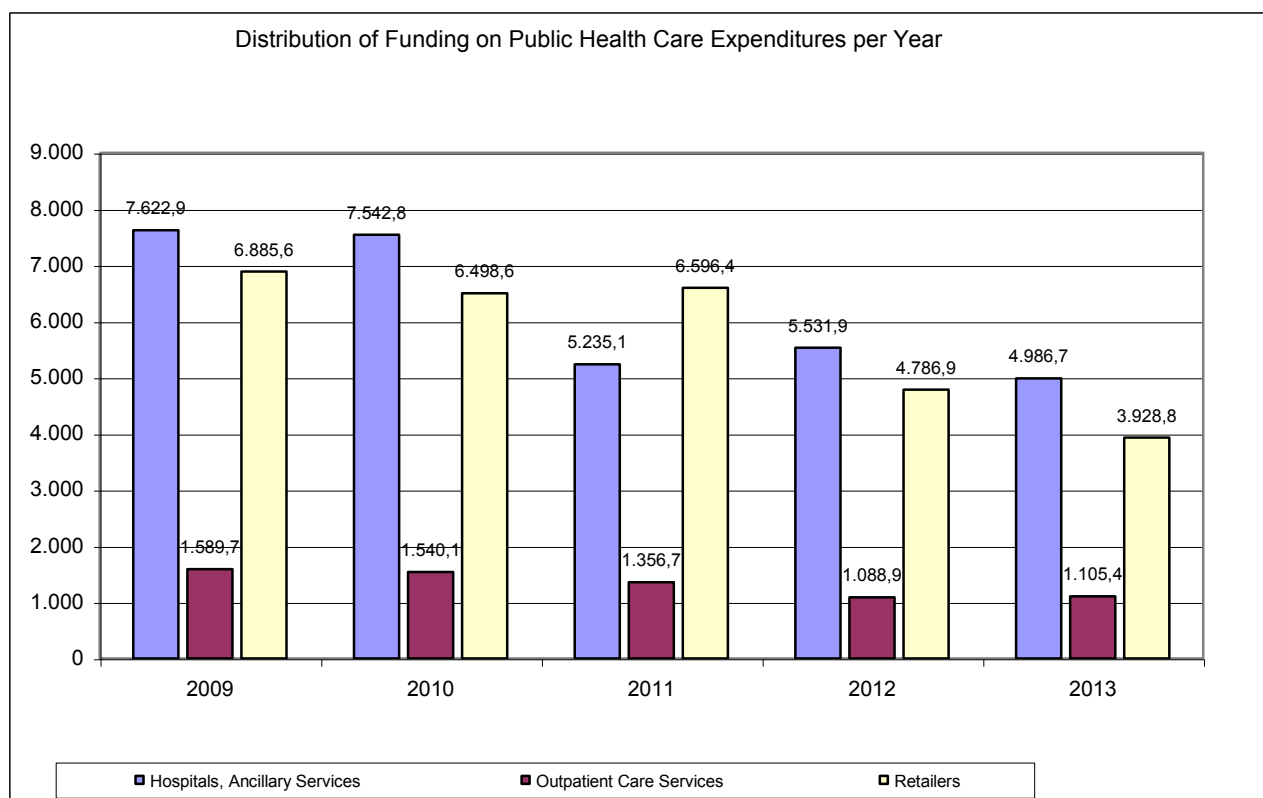


Chart 5

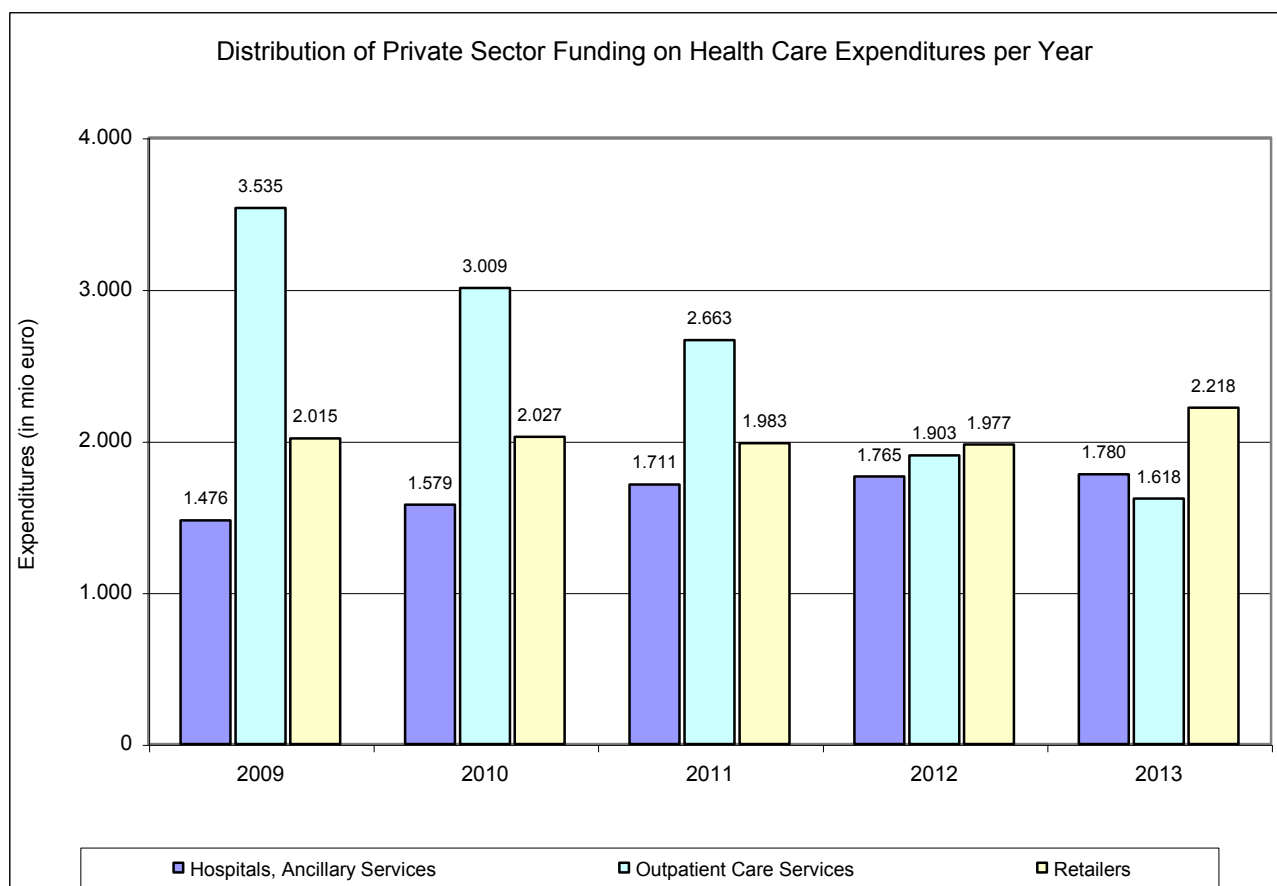


Table 4:
Funding on Health Services by Financing Agency

In million euro

	2009	2010	2011	2012	2013	2010/2009 %	2011/2010 %	2012/2011 %	2013/2012 %
1.Funding on Health Care Expenditures (2+3+4) (HF.1.1-HF.0)	23,176.9	22,269.3	19,598.7	17,105.9	15,776.5	-3.9	-12.0	-12.7	-7.8
Curative. Rehabilitative. Long-term care (HC.1. HC.2. HC.3)	13,950.2	13,468.0	10,783.3	10,157.8	9,485.7	-3.5	-19.9	-5.8	-6.6
Ancillary Services (HC.4)	1,081.7	903.5	919.3	942.2	833.1	-16.5	1.7	2.5	-11.6
Medical goods (HC.5)	7,429.6	7,240.3	7,260.1	5,400.5	4,875.2	-2.5	0.3	-25.6	-9.7
Governance of Health System. etc. (HC.6-HC.0)	715.5	657.5	636.0	605.4	582.6	-8.1	-3.3	-4.8	-3.8
2.Public Funding on Health Care (2A+2B) (HF.1.1. HF.1.2)	16,098.2	15,581.5	13,188.2	11,407.7	10,020.9	-3.2	-15.4	-13.5	-12.2
Curative. Rehabilitative. Long-term care (HC.1. HC.2. HC.3)	8,887.8	8,807.4	6,351.5	6,432.2	5,944.4	-0.9	-27.9	1.3	-7.6
Ancillary Services (HC.4)	647.8	519.8	580.6	616.0	489.1	-19.8	11.7	6.1	-20.6
Medical goods (HC.5)	5,928.3	5,697.9	5,716.7	3,847.8	3,090.2	-3.9	0.3	-32.7	-19.7
Governance of Health System. etc. (HC.6-HC.0)	634.4	556.4	539.5	511.8	497.1	-12.3	-3.0	-5.1	-2.9
2A.Funding by General Government (excl. SSFs) (HF.1.1)	6,115.4	6,475.4	4,202.2	5,046.4	4,603.1	5.9	-35.1	20.1	-8.8
Curative. Rehabilitative. Long-term care (HC.1. HC.2. HC.3)	5,692.0	6,069.7	3,815.1	4,746.0	4,318.4	6.6	-37.1	24.4	-9.0
Ancillary Services (HC.4)	65.8	80.7	109.6	85.9	59.9	22.7	35.8	-21.7	-30.3
Medical goods (HC.5)	22.1	20.4	18.1	10.3	10.8	-7.6	-11.6	-43.1	4.9
Governance of Health System. etc. (HC.6-HC.0)	335.5	304.6	259.4	204.3	214.1	-9.2	-14.8	-21.2	4.8
2B.Funding by Social Security Funds (HF.1.2)	9,982.8	9,106.1	8,986.0	6,361.3	5,417.8	-8.8	-1.3	-29.2	-14.8
Curative. Rehabilitative. Long-term care (HC.1. HC.2. HC.3)	3,195.8	2,737.7	2,536.4	1,686.2	1,626.1	-14.3	-7.4	-33.5	-3.6
Ancillary Services (HC.4)	582.0	439.1	471.0	530.1	429.3	-24.6	7.3	2.6	-19.0
Medical goods (HC.5)	5,906.2	5,677.5	5,698.6	3,837.5	3,079.4	-3.9	0.4	-32.7	-19.8
Governance of Health System. etc. (HC.6-HC.0)	298.9	251.8	280.0	307.5	283.0	-15.7	11.2	9.8	-8.0
3.Private Sector (3A+3B) (HF.2.1. HF.3.1)	7,026.1	6,614.6	6,357.9	5,644.5	5,616.2	-5.9	-3.9	-11.2	-0.5
Curative. Rehabilitative. Long-term care (HC.1. HC.2. HC.3)	5,015.6	4,595.4	4,383.1	3,675.6	3,405.5	-8.4	-4.6	-16.1	-7.3
Ancillary Services (HC.4)	434.0	383.7	338.7	326.2	343.9	-11.6	-11.7	-3.7	5.4
Medical goods (HC.5)	1,501.3	1,542.4	1,543.4	1,552.7	1,784.9	2.7	0.1	0.6	15.0
Governance of Health System. etc. (HC.6-HC.0)	75.3	93.1	92.7	90.0	81.9	23.7	-0.5	-2.9	-9.0
3A.Funding by Private Insurance (HF.2.1)	433.8	536.6	534.2	525.7	495.1	23.7	-0.5	-1.6	-5.8
Curative. Rehabilitative. Long-term care (HC.1. HC.2. HC.3)	358.5	443.5	441.5	435.7	413.2	23.7	-0.5	-1.3	-5.2
Governance of Health System. etc. (HC.6-HC.0)	75.3	93.1	92.7	90.0	81.9	23.7	-0.5	-2.9	-9.0
3B.Funding via Households (HF.3.1)	6,592.3	6,078.0	5,823.7	5,118.9	5,121.2	-7.8	-4.2	-12.1	0.0
Curative. Rehabilitative. Long-term care (HC.1. HC.2. HC.3)	4,657.1	4,151.9	3,941.6	3,239.9	2,992.3	-10.8	-5.1	-17.8	-7.6
Ancillary Services (HC.4)	434.0	383.7	338.7	326.2	343.9	-11.6	-11.7	-3.7	5.4
Medical goods (HC.5)	1,501.3	1,542.4	1,543.4	1,552.7	1,784.9	2.7	0.1	0.6	15.0
4.Funding by Other Sectors (HF.2.2. HF.2.3. HF.4. HF.0)	52.6	73.2	52.5	53.7	139.4	39.2	-28.3	2.2	159.6
Curative. Rehabilitative. Long-term care (HC.1. HC.2. HC.3)	46.8	65.2	48.7	50.1	135.8	39.4	-25.3	2.8	171.1
Governance of Health System. etc. (HC.6-HC.0)	5.8	8.0	3.8	3.6	3.6	37.9	-52.5	-5.3	0.0

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

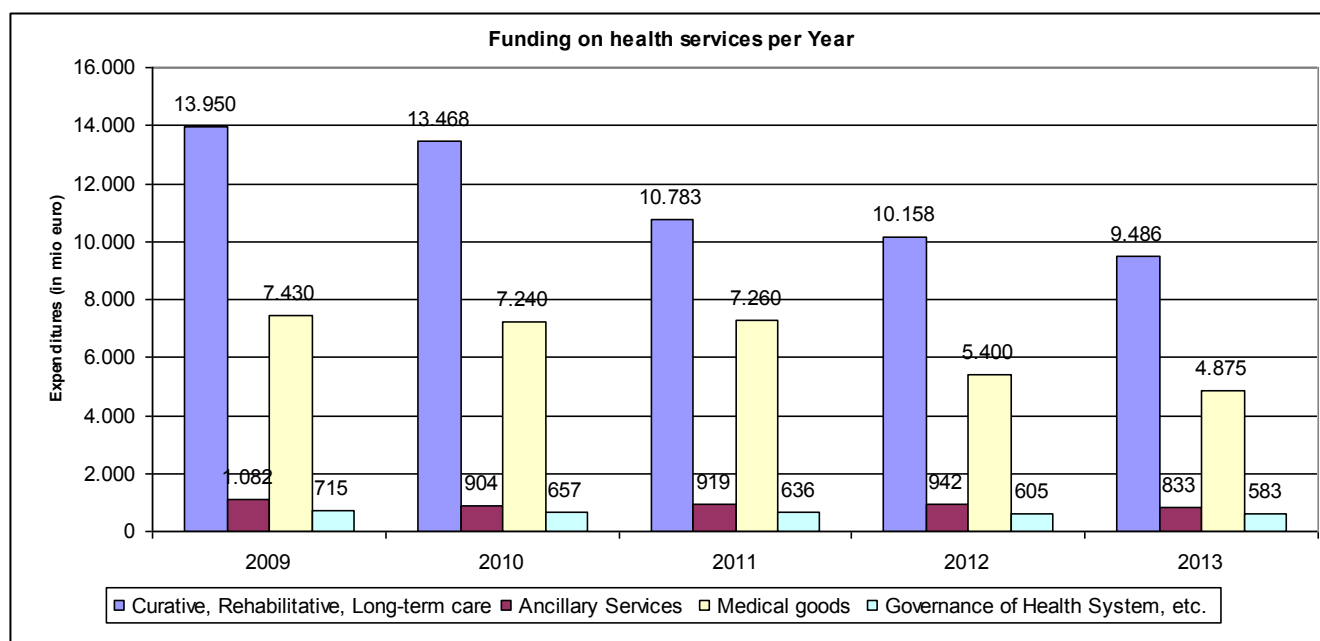


Table 5:
Direction of the Funding on Health Expenditure by Health Providers and by Health Care activities

In million euro

	2009	2010	2011	2012	2013	2010/2009 %	2011/2010 %	2012/2011 %	2013/2012 %
Total of Health Care Providers (HP.1-HP.0)	23,176.9	22,269.3	19,598.7	17,105.9	15,776.5	-3.9	-12.0	-12.7	-7.8
Curative, Rehabilitative, Long-term care (HC.1. HC.2. HC.3)	13,950.1	13,468.0	10,783.3	10,157.9	9,485.6	-3.5	-19.9	-5.8	-6.6
Ancillary Services (HC.4)	1,083.8	906.1	921.6	943.3	833.1	-26.7	1.3	-77.2	-11.7
Medical goods (HC.5)	7,427.4	7,238.0	7,257.8	5,399.4	4,875.2	-2.6	0.3	-25.6	-9.7
Governance of Health System, etc. (HC.6-HC.0)	715.6	657.2	635.9	605.3	582.5	-8.2	-3.2	-4.8	-3.8
Hospitals (HP.1)	9,028.7	9,046.3	6,831.2	7,240.7	6,715.1	0.2	-24.5%	6.0	-7.3
Curative, Rehabilitative, Long-term care (HC.1. HC.2. HC.3)	8,944.6	9,013.6	6,782.4	7,235.9	6,707.0	0.8	-24.8	6.7	-7.3
Ancillary Services (HC.4)	13.7	10.7	12.1	4.8	8.1	-21.9	13.0	-60.3	69.2
Medical goods (HC.5)	70.3	21.8	36.7	0.0	0.0	-69.0	68.5	-	-
Governance of Health System, etc. (HC.6-HC.0)	0.1	0.2	0.02	0.0	0.0	126.6	-90.2	-	-
Residential, Long-term care facilities (HP.2)	117.0	140.8	129.1	81.5	62.4	20.4	-8.3	-36.9	-23.4
Curative, Rehabilitative, Long-term care (HC.1. HC.2. HC.3)	117.0	140.8	129.1	81.5	62.4	20.4	-8.3	-36.9	-23.4
Ambulatory health care (HP.3)	5,128.1	4,552.4	4,058.4	3,020.0	2,852.0	-11.2	-10.9	-25.6	-5.6
Curative, Rehabilitative, Long-term care (HC.1. HC.2. HC.3)	4,839.2	4,271.4	3,838.3	2,822.3	2,679.7	-11.7	-10.1	-26.5	-5.1
Ancillary Services (HC.4)	80.8	76.9	67.9	56.4	47.6	-4.8	-11.7	-16.9	-15.6
Governance of Health System, etc. (HC.6-HC.0)	208.1	204.1	152.2	141.3	124.7	-1.9	-25.4	-7.2	-11.7
Providers of Ancillary services (HP.4)	987.1	815.9	839.3	880.9	777.4	-17.3	2.9	5.0	-11.7
Ancillary Services (HC.4)	987.1	815.9	839.3	880.9	777.4	-17.3	2.9	5.0	-11.7
Retailers (HP.5)	7,357.1	7,216.2	7,221.1	5,399.4	4,875.2	-1.9	0.1	-25.2	-9.7
Medical goods (HC.5)	7,357.1	7,216.2	7,221.1	5,399.4	4,875.2	-1.9	0.1	-25.2	-9.7
Providers of Health Care Administration (HP.6-HP.0)	558.9	497.7	519.5	483.4	494.3	-11.0	4.4	-6.9	2.3
Curative, Rehabilitative, Long-term care (HC.1. HC.2. HC.3)	49.3	42.2	33.5	18.2	36.5	-14.4	-20.6	-45.7	100.5
Medical goods (HC.4. HC.5)	2.2	2.6	2.3	1.2	0.0	18.2	-11.5	-47.8	-
Governance of Health System, etc. (HC.6-HC.0)	507.4	452.9	483.7	464.0	457.8	-10.7	6.8	-4.1	-1.3

Table 5. 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.

Annex

Transition table from SHA 1.0 to SHA 2011 codes		
System of Health Accounts SHA 1.0	Funding Sectors (HF)	System of Health Accounts SHA 2011
HF.1.1	General Government (excl. Social Security Funds)	HF.1.1
HF.1.2	Social Security Funds (SSFs)	HF.1.2
HF.2.2	Private Voluntary Insurance Schemes	HF.2.1
HF.2.3	Private Households Out-of pocket Expenditures	HF.3.1
HF.2.4	Non Profit Institutions Financing Schemes	HF.2.2
HF.2.5	Corporation Financing Schemes	HF.2.3
HF.3	Rest of the World	HF.4
HF.0	n.e.c	HF.0
System of Health Accounts SHA 1.0	Health care providers (HP)	System of Health Accounts SHA 2011
HP.1	Hospitals (public and private)	HP.1
HP.2	Residential. Long-term care facilities	HP.2
HP.3.1-3.4. HP.3.6	Providers of ambulatory health care	HP.3
HP.3.5. HP.3.9	Providers of ancillary services	HP.4
HP.4	Retailers and other providers of medical goods	HP.5
HP.5	Providers of preventive care	HP.6
HP.6	Providers of health care system administration and financing	HP.7
HP.7	Rest of Economy	HP.8
HP.9	Rest of the World	HP.9
HP.0	n.e.c	HP.0

Codification at the category of health care activities (HC-health care) remains unchanged between SHA 2011 & SHA 1.0.

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 is 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/portal/page/portal/ESYE/PAGE-themes?p_param=A2103 under the link “System of Health Accounts”.