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SHA-Based Health Accounts in 13 OECD Countries - Country Studies - Spain: National Health Accounts 2001

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SHA-BASED HEALTH ACCOUNTS IN THIRTEEN OECD COUNTRIES
COUNTRY STUDIES: SPAIN
NATIONAL HEALTH ACCOUNTS 2001

Jorge Relaño Toledano and María Luisa García Calatayud

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OECD HEALTH TECHNICAL PAPERS

This series is designed to make available to a wider readership methodological studies and statistical analysis presenting and interpreting new data sources, and empirical results and developments in methodology on measuring and assessing health care and health expenditure. The papers are generally available only in their original language – English or French – with a summary in the other.

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OECD Health Working Paper No 16 and OECD Health Technical Papers 1-13, presenting the results from the implementation of the System of Health Accounts, were prepared under the co-ordination of Eva Orosz and David Morgan. The first drafts of the country studies were presented and commented on at the OECD Meeting of Experts in National Health Accounts in Paris, 27-28 October 2003. Comments on the second versions were provided by Manfred Huber and Peter Scherer, and secretarial support was provided by Victoria Braithwaite, Orla Kilcullen, Diane Lucas, Marianne Scarborough and Isabelle Vallard.

TABLE OF CONTENTS

FOREWORD

1. A project aimed at presenting initial results from the implementation of the System of Health Accounts has been carried by the Health Policy Unit at the OECD and experts from thirteen member countries. The results are presented in the form of a comparative study (OECD Health Working Papers No. 16) and a set of OECD Health Technical Papers presenting individual country studies. This volume is the eleventh in this series, presenting the Spanish SHA-based health accounts.

2. In response to the pressing need for reliable and comparable statistics on health expenditure and financing, the OECD, in co-operation with experts from OECD member countries, developed the manual, *A System of Health Accounts* (SHA), releasing the initial 1.0 version in 2000. Since its publication, a wealth of experience has been accumulated in a number of OECD countries during the process of SHA implementation, and several national publications have already been issued. Furthermore, the Communiqué of Health Ministers, issued at the first meeting of OECD Health Ministers held on May 13-14, 2004 emphasised the implementation of the *System of Health Accounts* in member countries as a key item in the future OECD work programme on health.

3. The Secretariat considers as a key task to disseminate the SHA-based health accounts of OECD member countries and their comparative analysis. In the series of Health Technical Papers - that are also available via the internet - the key results are presented on a country-by-country basis, supported by detailed methodological documentation. They – together with the comparative study - will provide a unique source of health expenditure data with interpretation of SHA-based health accounts. In particular, the results describe in a systematic and comparable way that how, and for what purposes, money is spent in the health systems of the participating countries. These papers are also important in a methodological sense: the analysis of data availability and comparability shows where further harmonisation of national classifications with the International Classification for Health Accounts (SHA-ICHA) would be desirable.

4. Thirteen countries participated in this project: Australia, Canada, Denmark, Germany, Hungary, Japan, Korea, Mexico, the Netherlands, Poland, Spain, Switzerland and Turkey. The next edition of the comparative study to be published in 2006, is expected to include several additional countries. Meanwhile, new country studies will be presented on the OECD SHA web page and in the Health Technical Papers when they become available.

5. The OECD Secretariat invites readers to comment on the series of Health Technical Papers on SHA-based health accounts and to make suggestions on possible improvements to the contents and presentation for future editions.

AVANT-PROPOS

6. L'Unité des politiques de santé de l'OCDE et des experts originaires de treize pays Membres ont mené un projet visant à rendre compte des premiers résultats de la mise en œuvre du Système de comptes de la santé (SCS). Ces résultats se présentent sous la forme d'une étude comparative (document de travail sur la santé n° 16 de l'OCDE) et d'un ensemble de rapports techniques sur la santé contenant des études par pays. Ce volume est le onzième de la série, il examine les comptes de la santé fondés sur le SCS en Espagne.

7. Face à la nécessité croissance de disposer de statistiques fiables et comparables sur les dépenses et le financement des systèmes de santé, l'OCDE, en collaboration avec des experts des pays Membres, a élaboré un manuel intitulé *Système des comptes de la santé* (SCS), dont la version 1.0 a été publiée en 2000. Depuis sa publication, une grande expérience a été accumulée dans plusieurs pays de l'OCDE au cours du processus d'application du SCS, et plusieurs publications nationales sont déjà parues dans ce domaine. En outre, le Communiqué des ministres de la santé, diffusé lors de la première réunion des ministres de la santé de l'OCDE qui s'est tenue les 13 et 14 mai 2004, qualifie l'application du *Système des comptes de la santé* dans plusieurs pays Membres d'élément clé du futur programme de travail de l'OCDE sur la santé.

8. Le Secrétariat juge essentiel de diffuser les comptes de la santé fondés sur le SCS des pays Membres de l'OCDE ainsi que leur analyse comparative. Dans la série des rapports techniques sur la santé, également disponibles sur internet, les principaux résultats sont présentés pays par pays et s'accompagnent de documents détaillés sur la méthodologie employée. Ces rapports, conjugués à l'étude comparative, constituent une source unique de données sur les dépenses de santé et fournissent une interprétation des comptes de la santé fondés sur le SCS. Ils décrivent en particulier de manière systématique et comparable la façon dont les dépenses de santé des pays participants s'effectuent ainsi que leur objet. Ces documents sont également importants d'un point de vue méthodologique : l'analyse de la disponibilité et de la comparabilité des données révèle les domaines dans lesquels il serait souhaitable de poursuivre l'harmonisation des systèmes de classification nationaux avec la classification internationale pour les comptes de la santé (ICHA).

9. Treize pays ont participé à ce projet : l'Allemagne, l'Australie, le Canada, la Corée, le Danemark, l'Espagne, la Hongrie, le Japon, le Mexique, les Pays-Bas, la Pologne, la Suisse et la Turquie. La prochaine version de l'étude comparative, à paraître en 2006, devrait inclure plusieurs pays supplémentaires. Pendant ce temps, de nouvelles études par pays seront présentées sur la page web du SCS de l'OCDE et dans les rapports techniques sur la santé dès qu'elles seront disponibles.

10. Le Secrétariat de l'OCDE invite les lecteurs à faire part de leurs commentaires sur la série des rapports techniques sur la santé relatifs aux comptes de la santé fondés sur le SCS, ainsi que de leurs suggestions sur la façon dont le contenu et la présentation des prochaines éditions pourraient être améliorés.

INTRODUCTION

11. It has been a priority for the Ministry of Health and Consumer Affairs to produce and make available to politicians, academics and the public alike, information and data concerning expenditure on health. Such information allows each of them to know how the economic resources have been employed in order to achieve the health services that both society demands, and that the constitution grants.

12. The necessary information should be gathered and produced within the framework of an accounting system that makes it easy to draw comparisons and to reach conclusions in a homogenous and international context. The accounting system used in Spain to produce health expenditure accounts is based on the Satellite Accounts Methodology (Estadística del Gasto Sanitario Público -EGSP) as far as public expenditure is concerned, and on National Accounts and Hospital statistics for the private sector.

13. Initially, the EGSP referred to a highly centralised health system, in which the former INSALUD (National Institute of Health) held responsibility for the provision of health services to a decreasing, although still important, proportion of the Spanish population. This meant that a significant part of the data came from a single information source, therefore guaranteeing their consistency and comparability. Funding was also centralised, meaning that the economic resources employed in health services flowed mainly from state funds, even if a complex path is taken in order to reach the ultimate provider.

14. However, from 2001, changes occurred both in the structure and operating procedures of the National Health System, bringing about new circumstances in which to develop health expenditure statistics. The year marked the end of the devolution process, which meant that all of the 17 Autonomous Communities had complete freedom to manage their own health services. Health funding was integrated within the general financing system through tax cession; the Communities could spend on health services according to their tax collection capacity, albeit in compliance with a minimum expenditure, as specified in the regulations currently in force.

15. Therefore the collection of data in order to produce health statistics – both economic and medical - needed a new approach. The Cohesion and Quality of the National Health System Act (Ley de Cohesión y Calidad del Sistema Nacional de Salud, 28/05/2003) took on this task. It established a new System of Health Information in order to ensure the availability of information as well as the communication and comparability of data from the different Autonomous Communities.

16. Within this context, the SHA Manual provides a framework of comparability and coherence in which to develop health expenditure statistics. The EGSP, as satellite accounts, remains a necessity, although its development must go in parallel with the implementation of SHA.

17. This study regarding the implementation of the SHA in Spain provides the first data of Spanish health care expenditure according to the three SHA classifications: functional, providers and financing agents. These data should be considered as preliminary, requiring refinement, although the work undertaken has been very useful in order to integrate the different and various data sources available and adapt them to the SHA framework.

18. In this context, under the Ministry of Health and Consumers, experts from the different Autonomous Communities have been consulted, and a working group has been established to study the SHA implementation in Spain. We hope this paper becomes a useful and stimulating step to encourage the further development of these studies.

Preliminary remarks

19. The work undertaken in order to present the figures of Spanish Health Care Expenditure according to the SHA framework has focused on two issues:

- Adapting the previous classifications and tables from the Spanish Statistics of Public Health Care Expenditure (EGSP)
- Introducing private expenditure into the new reporting framework.

20. The total expenditure figures appearing in this report are the same as those sent to OECD to be included on *OECD Health Data 2003*, based on EGSP and National Accounts. Later, small changes have been made, so figures included in the next edition of the EGSP will differ slightly.

21. Neither new functions nor providers have been included, so the departures from OECD/SHA boundaries and classifications remain as highlighted in *OECD Health Data 2003*:

- Health care expenditure (HCE) does not include health care provided in nursing and residential premises for elderly and disabled people. It only includes long-term care provided by hospitals for this specific purpose according to the Spanish hospital statistics.
- Health expenditure incurred by industries in their production process (occupational health care) is not included.
- Private investment in medical facilities only includes hospital capital expenditure.
- Prevention and public health expenditure only covers public expenditure.

22. There are slight differences between the figures of the Spanish public health accounts and those reported for *OECD Health Data* and within this study regarding current health care expenditure. This results from the inclusion in the national accounts of some health related functions as current expenditure in collective services (*i.e.* Expenditure on research and development and expenditure on personnel training).

23. The main objective of this paper is not to give definitive and entirely accurate figures for the different SHA classifications, but to review and integrate the different and various data sources available in order to adapt them to the SHA framework. It will also explain how estimates have needed to be made, taking into account the fact that the main data sources are based on budgetary documents of expenditure agents. This means that it is necessary to move from a budgetary accounting system to another focussing on activities based on the modes of production (MOP).

24. Some indicators used to reach MOP estimates were available only for 1999 which have then been applied for the period 1999-2001. This means that cost structure data remains constant.

25. We must point out that budgetary and cost accounting information from INSALUD has been essential in order to have a representative sample that allows us to estimate the expenditure structure of the

National Health System. From 2002, once health services from INSALUD have been devolved to the Autonomous Communities, it would be necessary to improve the health information system to get homogeneous information to fill the information gap.

26. Consequently, it will be necessary to have a substantial agreement with the AACC regarding a new approach to the recording of economic information, according to SHA classifications

27. It is hoped that in the future we would be able to widen our expenditure borderlines to include those services now excluded from our health expenditure statistics.

28. This is especially required for LTC expenditure incurred in nursing and residential care facilities and rehabilitative centres that depend on the Ministry of Labour and Social Affairs or on the Autonomous Communities' Councils of Social Services. Social matters have, in many cases, been transferred to the Autonomous Communities (AACC) before Health Care management. LTC is also an important matter carried out by the Local Authorities through their Social Service programs.

Summary data on health expenditure

Health expenditure by financing source

29. Over the period 1999-2001, per capita total health expenditure increased from 1 057.4 euros to 1 194.4. In 1999, 763.2 euros per capita were spent by the public sector and 294.3 by the private. In 2001, these amounts were 854.2 and 340.2 respectively.

30. In terms of constant prices (1995 GDP level) per capita total expenditure was 948.8 euros in 1999 and 994.3 in 2001. The corresponding figures for public expenditure were 648.8 and 711.2 euros, while private expenditure was 264.1 in 1999 and 283.1 in 2001.

31. As a share of GDP, total expenditure amounted to around 7.5%. The private expenditure share was 2.1 %, and public 5.4 %.

32. Public health care expenditure has kept its share of GDP as a result of the Health Care Financing Models (1994-1997 and 1998-2001) set up by Central government and the AACC. These models linked the evolution of the public funding of Health Care with the growth of the Spanish economy, specifically with the increments of GDP. This funding, covering more than 80 % of public health care expenditure, was allocated in the General State Budget under the Health function, and under the responsibility of the Ministry of Health. It was mainly allocated to the AACC on a per capita basis.

33. The health care financing model in force during the period 1998-2001 also envisaged some measures to encourage saving, specifically in the fields of pharmaceutical expenditure and temporary disability control, which resulted in a more efficient allocation of Public resources for health care financing.

34. Consequently, the year-on-year variations of public health care expenditure were roughly the same as GDP, whereas private expenditure grew faster than GDP, public expenditure and total expenditure. Table 1 shows the overall increase and the year-on-year variations for the period 1999-2001 in real terms (1995 GDP price level).

Table 1. Growth rates of Health Care Expenditure and GDP at constant 1995 GDP price level

	Public sector	Private sector	Total	GDP
2001/1998	10.83	15.02	11.99	11.70
1996/1995	2.85	1.94	2.60	2.44
1997/1996	2.26	1.75	2.12	4.03
1998/1997	3.98	5.35	4.36	4.35
1999/1998	4.34	4.88	4.49	4.22
2000/1999	2.91	5.09	3.51	4.21
2001/2000	3.22	4.35	3.54	2.84

35. For the reasons stated above, the private sector increased its share of total health care expenditure, in terms of current expenditure, from 28.26% in 1999 to 29.09% in 2001 (Table 2). Therefore, the public share was 71.74 % and 70.91 % for the corresponding years.

Table 2. Spain 1999 - 2001 Current Health Care Expenditure by Financing

	%		Millions of current Euros		
	Public sector	Private sector	Public sector	Private sector	Total
1998	71.91	28.09	27,556	10,765	**38,321**
1999	71.74	28.26	29,521	11,628	**41,149**
2000	71.29	28.71	31,437	12,662	**44,099**
2001	70.91	29.09	33,616	13,793	**47,408**

36. The different sources of health care funding have kept quite stable their participation over the period 1999-2001. In 1999, the major sectors funding health care expenditure were Central government, accounting for 58.8% of the total, and Householders accounting for 22.6%. In 2001, the figures were 58.4% and 23.6 % respectively (Figure 1 and Table A1).

37. For 2001, the AACC funded 6.1%, the Social Security System 3.6%, Public Servants Insurance 3% and Private Health Insurance 4%. Finally, Local Authorities and Non Profit both contributed less than 1% of the total funding.

Figure 1**: Total health expenditure by financing agent** (Total health expenditure = 100)
Spain, 2001

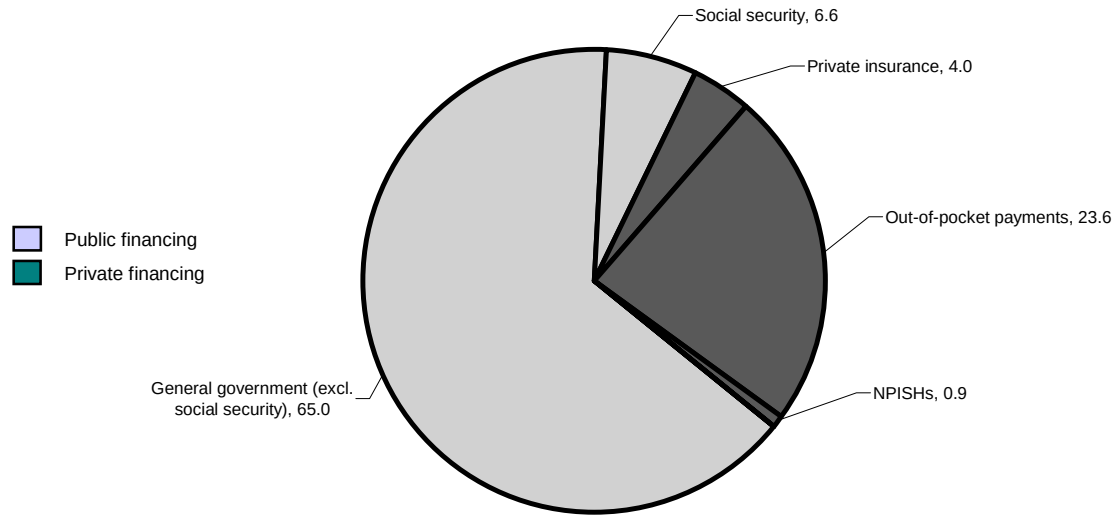


Figure 2: **Total health expenditure by function** (Total health expenditure = 100)
Spain

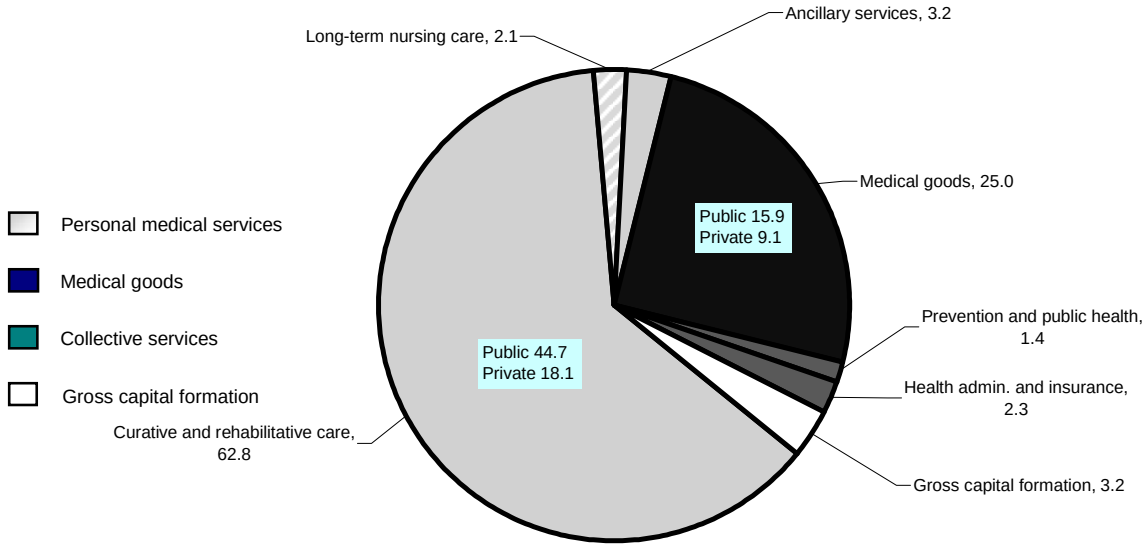


Figure 3: **Current health expenditure by mode of production** (Current health expenditure = 100)
Spain, 2001

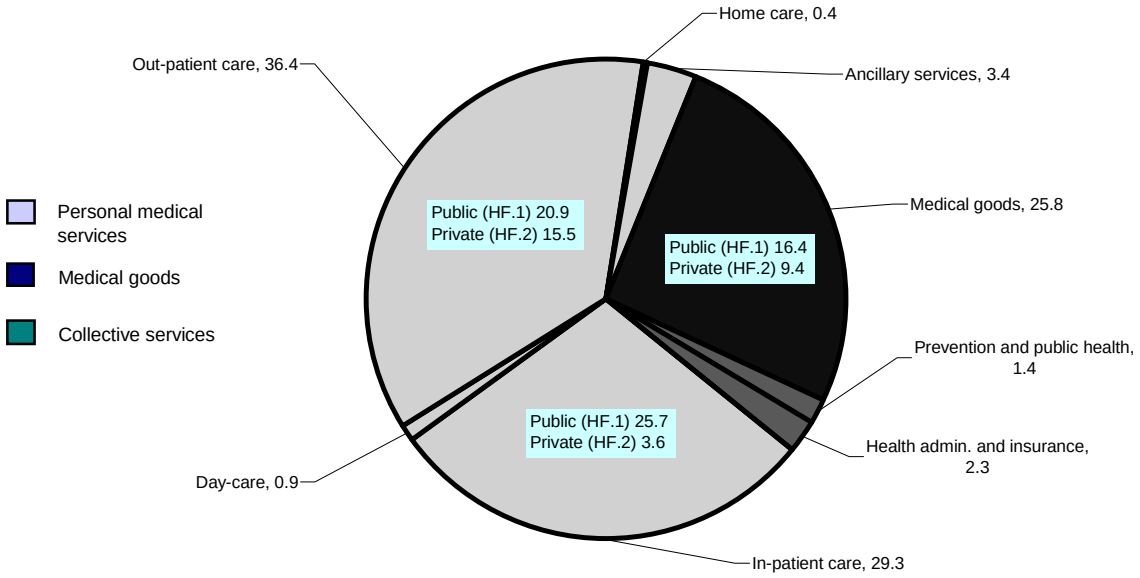
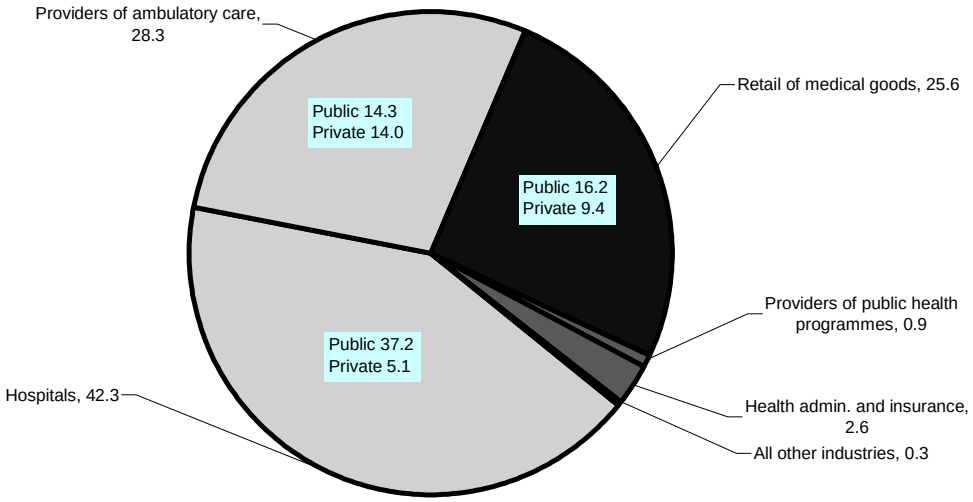


Figure 4: **Current health expenditure by provider** (Current health expenditure = 100)
Spain



38. It should be pointed out that, from 1994 to 2001, the National Institute of Health (INSALUD) was the Social Security Institution in charge of delivering the Public Health Care for around 40% of the Spanish population. However, from 1999 this care was completely financed through General Government funds and social contributions were no longer a financial resource for this institution.

39. Only the activities of the Social Institute of the Navy (Fishing and Merchant Navy) and the Mutual Insurance of Industrial Accidents and Occupational Disease are presently funded through Social Security funds.

Health expenditure by function

40. The expenditure on Gross capital formation regularly accounts for around 3% of total health care expenditure. However, it should be noted that, as far as the private sector is concerned, this expenditure is underestimated as the data only includes expenditure incurred by private hospitals. A reliable source of information in relation to outpatient care providers does not exist in Spain.

41. Analysing the one-digit level functions, it appears that Current expenditure on personal health care (HC1-HC5) accounts for around 96 % of total current expenditure, whereas collective services' share is almost 4 % (Figure 2 and Table A2).

42. In 2001, Medical services (HC1-HC4) accounted for 70.4 %, medical goods for 25.8%, and only 3.3% was spent on ancillary services to outpatients.

43. The share of curative and rehabilitative care is slowly decreasing (65.6% of current expenditure in 1999, 65.3% and 64.9% in 2000 and 2001). However, this may be overestimated to some extent, because of the weakness of the private expenditure sources of information.

- The source of information for private health care expenditure is National Accounts, classified according to the COICOP classification of Final Household Consumption Expenditure. The lack of a detailed breakdown of this classification and, specifically, the item 6.2 – Outpatient services- forces us to include in HC.1.3 function, not only curative services, but also some rehabilitative care and ancillary services. That is also the reason we are not able to reach the three digits level of ICHA-HC and identify Outpatient dental care.

44. All other functions are increasing their shares.

Current health expenditure by mode of production

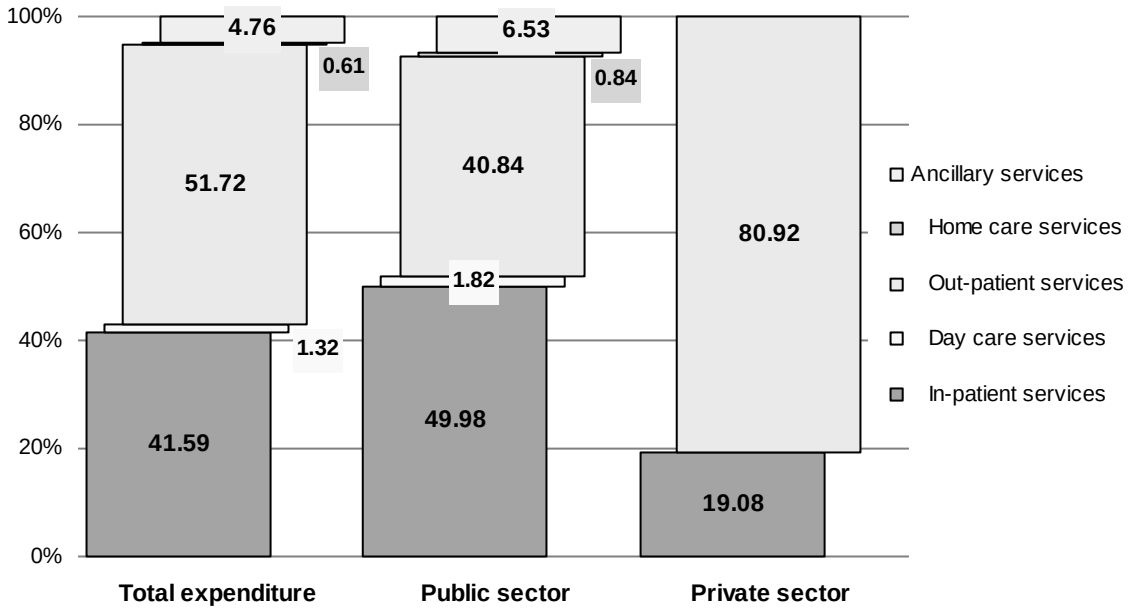
45. Of the total expenditure on personal health care services (HC1-HC4), outpatient care accounts for 52% and inpatient care accounts for 42 %. The expenditure on Outpatient care is increasing while Inpatient care spending is falling (Figure 3 and Table A3).

46. Day cases and Home care services are residual amounts. They respectively account for 1.3% and 0.6 % of expenditure on Personal health care services. Ancillary services accounts for the remaining 4.8%.

47. The appreciable trend of Day cases and Home care decreasing, suggests that these services, which have minimal expenditure, are losing importance in the hospital sector, which is contrary to the generally admitted idea of how Spanish hospitals are organising their activities.

48. This trend could be due to the use, in the allocation of hospital costs, of static indicators referring to the year 1999.The availability of more accurate or current indicators should, probably, result in a higher importance of these services.

Figure 5. Spain 2001 Personal health care services by MoP and financing source



49. As far as the distribution of personal health care services by mode of production is concerned, there is a significant difference in the composition of private and public expenditure. Inpatient services play a very important role in the public sector, 50% of total public personal health care services, while private inpatient accounts for only 19.1%. Consequently, outpatient services account for 80.9 % of the total personal health care services in the private sector making it the core mode of production (Figure 5).

50. Day care and home care services do not record any expenditure for the private sector, due to the lack of statistical sources.

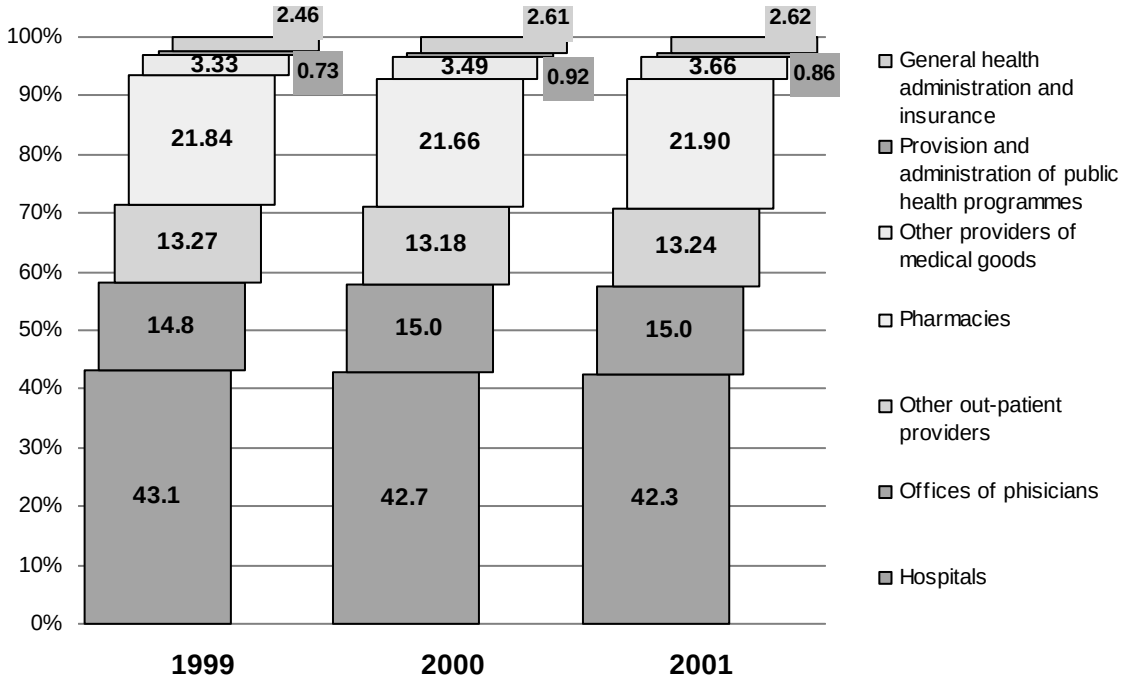
Current health expenditure by provider

51. There is a stable structure among Spanish health care providers, divided into three main blocks (Figure 4 and Table A4)

- Hospitals, with around 43 % of the current health care expenditure and a slight decreasing trend.
- Outpatient care providers, around 28 % and an increasing trend.
- Pharmacies and other providers of medical goods, around 25 % and an increasing trend.

52. Providers of collective services accounted for 3.2% in 1999 and 3.5% in 2001. They show the greatest relative increases, perhaps because, over this period, the still not devolved AACC were adapting their administrative services and information systems to the impending devolution process.

Figure 6. Spain 1999-2001 Current Health Care Expenditure by Provider



53. The providers' structure remains stable if we consider a more desegregated classification. It is interesting to point out that we can identify some providers that are overwhelmingly private providers and others that are almost exclusively public ones (Figure 6).

54. Offices of physicians (HP.3.1) and Other providers of medical goods (HP.4.2-4.9) provide services and goods mostly for the private sector. Health Centres are the public units providing Primary Care, accounting for the 80 % of total expenditure included as Other outpatient providers (HP.3.3-3.9). Collective services' providers and Other sectors such as secondary producers of health care, are either public providers or their services are mainly paid for by the public sector.

55. Nevertheless, this structure of expenditure by providers is problematic, as far as private expenditure is concerned, because of the data sources used:

- From the providers' viewpoint, dentist services are included in HP 3.1. The desegregation of the COICOP item 6.2, if possible, would produce a significant difference in the providers' classification. This will affect the private expenditure classifications. The public classifications are not affected since the public Spanish Health System covers preventive dental care for children as part of the primary care and does not generally include dental curative care as a benefit.

- Moreover, the definitions of items 6.2 and 6.3 of COICOP imply that outpatient services provided by private Hospitals are also included in COICOP 6.2. A first estimate of these services has been done to assign them to private hospitals as providers.

Current health expenditure by provider and financing agent (SHA Table 3)

56. The health financing system in force in Spain until 2001 produced many financing flows across the different institutional units involved in the public health care expenditure (Central Government, Social Security System, Regional Governments, etc.)

57. Most of the public expenditure on health (82 %) was consigned in the General State Budget under the responsibility of the Ministry of Health. This money was then transferred to INSALUD, which was responsible for managing health care institutions in ten regions (AACC). INSALUD also acted as a distributor and, in this role, transferred funds to the seven AACC where health matters had been devolved. The regional governments received these funds and transferred it on to the Regional Health Services.

58. This makes it impossible to separate funding by functions. Money flows through those agents, without being functionally predetermined or for an earmarked provider. Only at the last agent level, the one who incurs the expenditure, a functional distribution becomes possible.

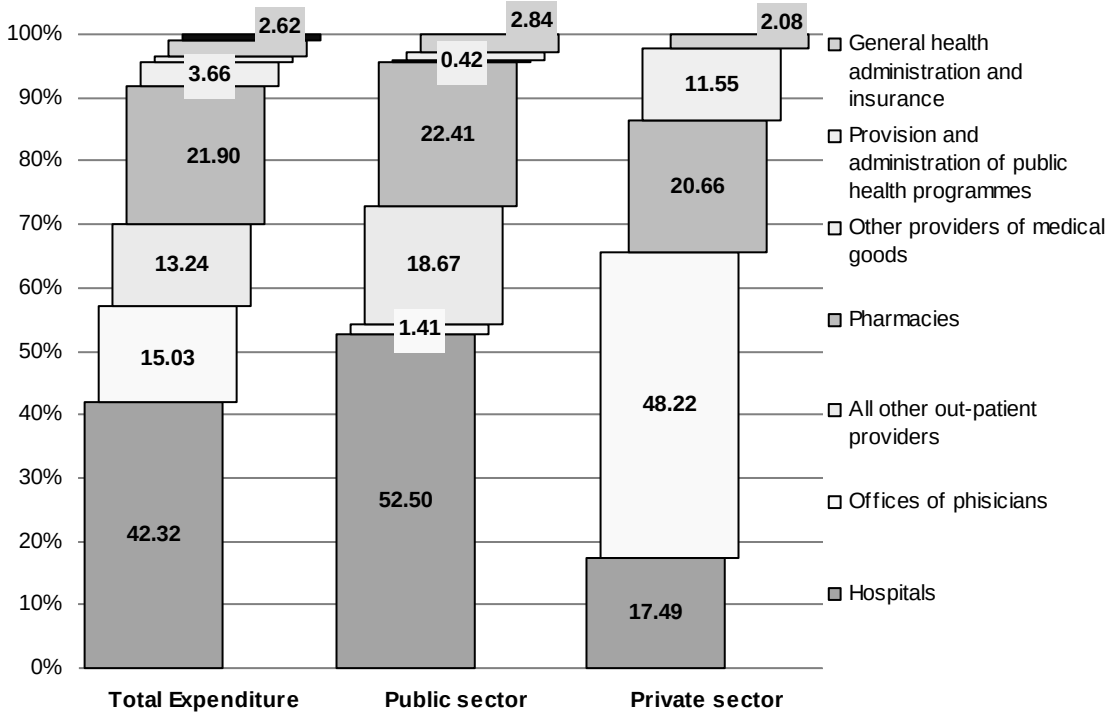
59. To sum up, as far as the period 1999-2001 is concerned, we can offer a functions/providers breakdown of the public expenditure, not of the public funding.

60. From 2002 onward the situation has dramatically changed. Coinciding with the end of the devolution process of Health Care, a new model of autonomous general funding has been set up. Health care is not longer financed in a different way than other devolved powers. Financing resources come from a higher degree of fiscal co-responsibility of the AACC, by means of giving them the power to manage part of the tax collection from the general Income Tax and VAT, plus the total tax collection of some specific taxes on alcoholic drinks, hydrocarbon consumption and others.

61. Consequently, after 2002, a meaningful cross-classification of the health care expenditure by providers/functions and financing agents will be possible for most of the expenditure, according to the ICHA-HF classification.

62. Therefore, at present, the analysis of how the functions and providers are financed is only possible by comparing public and private sectors at an aggregated level.

Figure 7. Spain 2001 Current Expenditure by provider and financing source



63. Regarding the total current expenditure, the different structure of providers between the public and the private sectors is remarkable (Figure 7).

64. In the public sector, Hospitals are the major providers, accounting for more than 50% of the total current expenditure, whereas in the private sector 48.2% of the expenditure goes to the Offices of physicians. Even taking into account the already mentioned overvaluation of this provider, we can state that the Offices of physicians and/or dentists provide almost a half of private personal health care services.

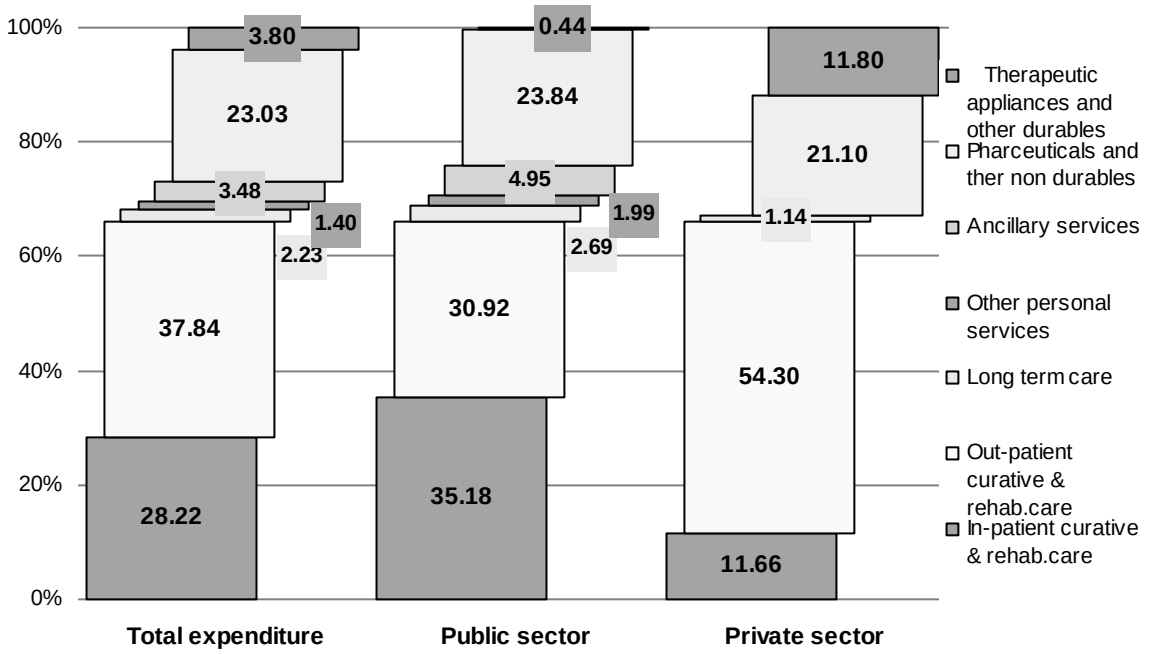
65. The share of Pharmacies is almost the same in both sectors, around 20 % of the total current expenditure, but the share of Other providers of medical goods is much bigger in the private expenditure. This is because the public Spanish Health System does not cover expenditure on glasses and hearing aids, which is a significant amount of the Households' expenditure on health.

Current health expenditure by function and financing agents (SHA Table 4)

How the different functions are financed *(SHA Table 4.2)*

66. Collective services of health care are hardly provided by the private sector. Only the insurance services connected with health are included. This accounts for 0.5 % of current health care expenditure. Personal health care services amount to around 70 % of personal health care services and goods (HC1-HC5) in both public and private sectors, but the distribution between Inpatient and Outpatient care is quite different between the sectors.

Figure 8. Current expenditure on personal services and goods by function and financing source



67. Both of these MOP have roughly the same share of the functions HC1-HC5 in the public sector (30% outpatient care and 35% inpatient). However, in the private sector, outpatient care is five times that of the inpatient one (54.3 % against 11.7 %) (Figure 8).

68. Two reasons could explain this difference:

- The features of the Spanish Health System, which does not cover curative dental care.
- The methodological issue concerning the desegregation of COICOP item 6.2

69. The share of Pharmaceuticals is 23.8% in the public sector, against 21.1% in the private sector. For therapeutic appliances the shares are 0.4% and 11.8% respectively. The reason of this difference lies, as in the case of the Offices of dentists, in the lack of public cover for Households' expenditure on glasses and hearing aids.

70. Comparable figures for public and private expenditure on medical appliances are not available. This is due to the lack of desegregation of the National Accounts figures of the COICOP item 6.1 Medical products. Even reaching the three-digit level of COICOP, item 6.1.3 -Therapeutic appliances- would include glasses and many other medical and orthopaedic goods besides.

Conclusions

71. Some conclusions can be drawn from this study on the Spanish Health Care System regarding its structure, volume and methods of accounting in order to adapt them to the SHA framework.

72. A remarkable characteristic is the different structure of the public and private sectors. In the public sector there is a rough equilibrium between inpatient and outpatient modes of production. On the other side, the private sector, outpatient mode of production is widely preponderant. Consequently the weight of hospitals in private health care activities and expenditure is only a third of the offices of physicians, whereas the public sector has the contrary proportion: the weight of hospital is three times that of outpatient providers.

73. As stated above, private outpatient curative care includes not only curative care, but also some ancillary and rehabilitative services. However, the major explanation of this different structure lies in the fact that dental curative services are not covered by the public sector. This kind of care is reported under the provider “offices of physicians” and explains the great presence of this provider in the private sector.

74. As far as methodological issues are concerned, some steps have to be taken to reach an appropriate reporting of the Spanish health care expenditure under the SHA frame.

- To expand the boundaries of the expenditure reported by means of including health care provided by social services institutions as well as the occupational health provided in private enterprises.

- To improve the estimation methods based on cost accounting in the health care centres. In this sense, agreements with the Autonomous Communities are needed on how to assign cost to the modes of production. It is necessary to reach a more accurate breakdown of the functions.

- To go deeper in the classification of private expenditure in order to fix the distribution of this expenditure by functions and providers.

ANNEX 1: METHODOLOGY

Public expenditure

Public health expenditure statistics. Cuentas Satélite del Gasto Sanitario Público (EGSP) 1960-2001. Ministerio de Sanidad y Consumo.

75. Provides total public figures by functions. To start with there is a strong correspondence between EGSP functions and the first SHA functional level. Also, it gives initial and partial information about MOP outpatient curative care services: *i.e.* those services offered by Health Centres as providers.

76. The EGSP's most important limitation is the impossibility of desegregating hospital expenditure, not only by functions (curative, rehabilitative, ancillary services) but also by MOP (inpatient, day care, outpatient, home care).

77. The main difficulty in order to delineate the modes of production lies in the fact that specialised units (Specialities Centres) are attached financially to hospitals. These units act as intermediaries between Primary and Hospital services, but hospital budgets - the main EGSP information source- do not separately account their expenditure. Furthermore, it is not possible to identify external consultations in hospitals.

Hospital statistics. Estadística de Establecimientos Sanitarios con Régimen de Internado (ESRI). Ministerio de Sanidad y Consumo (1998 - 2000)

78. The ESRI supplies hospital expenditure data by acute care and long term care hospitals - both private and public. As the classification is based on the purpose of the hospitals, it is not possible to have information about long-term care services provided by hospitals not labelled as long term care institutions, although this is estimated to be minimal. As said under the general remarks, data is not available for health expenditure incurred by providers other than hospitals: *i.e.* nursing and residential premises for elderly people dependent on the Labour and Social affairs.

79. The ESRI permits, as well, to classify the different hospital providers : long term care, psychiatric and acute care.

The National Health System Reference Costs. Ministerio de Sanidad y Consumo. 1999

80. Gives cost information from a sample of 18 public hospitals in order to identify inpatient activity costs and allocate them to the different hospital DRG. Under this process the activities excluded from the hospital costs are the same as those that SHA exclude from inpatient curative care: *i.e.* day cases curative care (ambulatory surgery, dialysis, oncological day care), external consultations, diagnostic specialised services, services of curative home care. Only the postgraduate resident training received a different approach, since these costs have been included as inpatient expenditure.

81. According to this, we have estimated that 64.03% of the cost of acute care hospitals refers to inpatient activity, and the other 35.97% must be allocated to outpatient hospital activities; similarly, the National Health System Reference Costs provides the structure, in percentage terms, of the different outpatient activities.

Clinical-Financial Management and cost per process. Gestión Clínico – Financiera y coste por proceso (GECLIF). INSALUD. 2000

82. The GECLIF is a cost accounting tool introduced into the INSALUD hospitals. It gives economic indicators about inpatient and outpatient activities with reference to both the final cost centres and high cost intermediate ones. It also provides the average cost per process.

83. GECLIF indicators have been used to estimate the expenditure of services of rehabilitation (considered as a final cost centre), and those of laboratory and diagnostic imaging (intermediate costs centres). GECLIF indicators have also been used to check the inpatient activity / outpatient activity ratio obtained with the National Health System Reference Costs.

Private expenditure

84. Private expenditure figures come from the addition of the following:

- *Household final consumption expenditure on health*
- *Household final consumption expenditure on insurance services connected with health*
- *NPISH final consumption expenditure on health*
- *Hospital capital expenditure*

85. The ESRI (source number 2) has also been used according to the same terms and limitations as used for public expenditure. It also provides private capital expenditure.

National Accounts : Household Final Consumption expenditure. SG de Cuentas Nacionales. INE

86. ESA 1995 provides a new concept that makes it easier to estimate private expenditure: Household final consumption expenditure gives an expenditure magnitude rather than a consumption one, as under the previous system. Therefore it is not necessary to adjust the social benefits in kind.

87. It gives expenditure according to the COICOP (two-digit level): 6.1 Medical products, appliances and equipment 6.2 outpatient services 6.3 Hospital services, and COICOP (three digit level): 12.5.3 - Insurance services connected with health.

88. However this classification is insufficient for SHA requirements, so the desegregation in private expenditure could not attain the same level as the public one. Some adjustment has been made to eliminate some public financed expenditure in order to avoid double accounting.

NPISH final consumption expenditure on health. SG de Cuentas Nacionales. INE

89. Input-output framework provides total figures on NPISH final consumption expenditure on health. The Hospital Statistics (ESRI) help to classify them by functions.

Household Budget Continuous Survey(HBCS) Encuesta de Presupuestos Familiares (EPF. INE)

90. The HBCS provides information on the way households used their incomes in several consumption expenditures. It offers the COICOP classification, with a three-digit level of desegregation. This level offers us the possibility to produce expenditure estimates in SHA terms. But the expenditure

figures that HBCS gives differ considerably from the National Accounts ones, not only in absolute value but also in the distribution among the expenditure concepts.

91. With that premise, the use of the HBCS expenditure structure to estimate the breakdown of the two-digit level figures from CN Household final consumption expenditure becomes a very problematic matter. So far, it is only used in the desegregation of item 6.1 of COICOP -Medical products, appliances and equipment, in which the variation between the two sources is not as significant as in the other items.

Indicators of the pharmaceutical benefit (IPB). INSALUD. 1999-2001

92. The IPB allows the calculation of the householders' co-payment for prescribed medicines.

Current state of ICHA implementation

Health Expenditure by Financing

ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HF.1	General government	
HF.1.1	General government excluding social security funds	For the period 1999-2001, General Government financed around 80% of Public health expenditure. See Table 1
HF.1.1.1	Central government	
HF.1.1.2	State/provincial government	
HF.1.1.3	Local/municipal government	
HF.1.2	Social security funds	From 1994 to 2001, INSALUD was the Social Security Institution in charge of the Health Care for around 40% of Spanish population. Nevertheless, from 1999 this care was funded trough General Government funds. Only the activities of the Social Institute of (Civil) Navy and the Friendly Societies of Industrial Accidents and Occupational Disease are, currently, funded from Social Security funds.
HF.2	Private sector	
HF.2.1	Private social insurance	
HF.2.2	Private insurance enterprises (other than social insurance)	
HF.2.3	Private household out-of-pocket expenditure	
HF.2.3.1	Out-of-pocket excluding cost-sharing	
HF.2.3.2	Cost-sharing: central government	Only exists for prescribed medicines.
HF.2.3.3	Cost-sharing: state/provincial government	
HF.2.3.4	Cost-sharing: local/municipal government	
HF.2.3.5	Cost-sharing: social security funds	
HF.2.3.6	Cost-sharing: private social insurance	
HF.2.3.7	Cost-sharing: other private insurance	
HF.2.3.9	All other cost-sharing	
HF.2.4	Non-profit institutions serving households (other than social insurance)	
HF.2.5	Corporations (other than health insurance)	
HF.3	Rest of the world	

Health Expenditure by Function

ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HC.1	Services of curative care	
HC.1.1	Inpatient curative care	For private expenditure it is not possible to separate from inpatient services (COICOP 6.3). It is not possible to separate Long Tem care provided by General Hospitals.
HC.1.2	Day cases of curative care	Includes the so-called "Day Hospital" units in General Hospitals plus outpatient contracted Dialysis Services.
HC.1.3	Outpatient curative care	For private expenditure it is not possible to separate from outpatient services (COICOP 6.2.) Therefore, includes rehabilitative care and ancillary services.
HC.1.3.1	Basic medical and diagnostic services	
HC.1.3.2	Outpatient dental care	Only Civil Servants Insurance provides this kind of care in the public sector. As for private expenditure it is not possible to separate from outpatient services (COICOP 6.2.)
HC.1.3.3	All other specialised health care	
HC.1.3.9	All other outpatient curative care	
HC.1.4	Services of curative home care	
HC.2	Services of rehabilitative care	Includes, as Speciality Hospital, the National Centre of Paraplegics Rehabilitation, which activity it is not possible to separate by mode of production.
HC.2.1	Inpatient rehabilitative care	
HC.2.2	Day cases of rehabilitative care	
HC.2.3	Outpatient rehabilitative care	Includes General Hospitals, Health Centres and contracted physiotherapy.
HC.2.4	Services of rehabilitative home care	
HC.3	Services of long-term nursing care	Includes Long-stay Hospitals and Psychiatric Hospitals. For Psychiatric it is not possible to separate by mode of production. Nursing and residential care facilities are not included as providers.
HC.3.1	Inpatient long-term nursing care	
HC.3.2	Day cases of long-term nursing care	
HC.3.3	Long-term nursing care: home care	
HC.4	Ancillary services to health care	
HC.4.1	Clinical laboratory	Estimated for public General Hospitals, plus contracted outpatient services.
HC.4.2	Diagnostic imaging	Estimated for public General Hospitals, plus contracted outpatient diagnostic imaging.
HC.4.3	Patient transport and emergency rescue	Includes Services of Urgent Transport (“061” Service) that depend on the Primary Care Services.
HC.4.9	All other miscellaneous ancillary services	
HC.5	Medical goods dispensed to outpatients	
HC.5.1	Pharmaceuticals and other medical non-durables	
HC.5.1.1	Prescribed medicines	
HC.5.1.2	Over-the-counter medicines	
HC.5.1.3	Other medical non-durables	
HC.5.2	Therapeutic appliances and other medical durables	Separation of this item is only possible for public expenditure
HC.5.2.1	Glasses and other vision products	Only Civil Servants Insurance provides these products in the public sector. For the private sector it is not possible to separate from Other Therapeutic Appliances.
HC.5.2.2	Orthopaedic appliances and other prosthetics	
HC.5.2.3	Hearing aids	
HC.5.2.4	Medico-technical devices, including wheelchairs	
HC.5.2.9	All other miscellaneous medical durables	
HC.6	Prevention and public health services	

HC.6.1	Maternal and child health; family planning and counselling	Includes services delivered by Health Centres related to childhood care and prevention, such as childbirth advising and training, prevention of mouth diseases or compulsory child vaccinations. Only covers public expenditure
HC.6.2	School health services	
HC.6.3	Prevention of communicable diseases	It mainly includes AIDS prevention campaigns.
HC.6.4	Prevention of non-communicable diseases	
HC.6.5	Occupational health care	Occupational health care of private enterprises and public non health care institutions is not included. Only includes medical check-ups for employees, carried out by Friendly Societies of Industrial Accidents and Occupational Disease (Social Security System)
HC.6.9	All other miscellaneous public health services	
HC.7	Health administration and health insurance	
HC.7.1	General government administration of health	
HC.7.1.1	General government administration of health (except social security)	
HC.7.1.2	Administration, operation and support activities of social security funds	
HC.7.2	Health administration and health insurance: private	
HC.7.2.1	Health administration and health insurance: social insurance	
HC.7.2.2	Health administration and health insurance: other private	

Health Related Expenditures

HC.R.1	Capital formation of health care provider institutions	
HC.R.2	Education and training of health personnel	It mainly includes transfers to Universities for specific training programs. A small amount of personnel costs relating to Medicine Faculties and Nursery Schools are included in HC11
HC.R.3	Research and development in health	Most of the Research in Health is carried out in Hospitals, but the Heath Institute Carlos III, dependent on the Health Ministry, funds it to around 70%. From 2000 on, this Institute also finances some Public Research Foundations.
HC.R.4	Food, hygiene and drinking water control	
HC.R.5	Environmental health	
HC.R.6	Administration and provision of social services in kind to assist living with disease and impairment	
HC.R.7	Administration and provision of health-related cash-benefits	

Health Expenditure by Provider

ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HP.1	Hospitals	
HP.1.1	General hospitals	
HP.1.2	Mental health and substance abuse hospitals	
HP.1.3	Speciality (other than mental health and substance abuse) hospitals	Includes Long-stay hospitals and other acute care hospitals such as oncological, ophthalmic, surgical, rehabilitation and orthopaedics hospitals, diseases of lung and tuberculosis hospitals.
HP.2	Nursing and residential care facilities	Not included. These kinds of institutions are dependant on the Social Services of the Autonomous Communities and on the Labour and Social Affairs Ministry.
HP.2.1	Nursing care facilities	
HP.2.2	Residential mental retardation, mental health and substance abuse facilities	
HP.2.3	Community care facilities for the elderly	
HP.2.9	All other residential care facilities	
HP.3	Providers of ambulatory health care	For private expenditure the separation is not available from the COICOP group 6.2 Outpatient services.
HP.3.1	Offices of physicians	Includes services from private doctors contracted by the public sector, mainly by Civil Servants Insurance. It is considered as public expenditure. As for the private expenditure, separation is not available from outpatient services (COICOP 6.2.) So, it includes all providers of outpatient services to householders unless Hospitals.
HP.3.2	Offices of dentists	For private expenditure it is not possible to separate from outpatient services (COICOP 6.2.)
HP.3.3	Offices of other health practitioners	Only includes rehabilitation services contracted by the public sector from private health practitioners; around a third of this expenditure comes from the Friendly Societies of Industrial Accidents and Occupational Disease (Social Security System)
HP.3.4	Outpatient care centres	
HP.3.4.1	Family planning centres	
HP.3.4.2	Outpatient mental health and substance abuse centres	
HP.3.4.3	Free-standing ambulatory surgery centres	
HP.3.4.4	Dialysis care centres	Includes outpatient dialysis services contracted by the public sector from “Dialysis Clubs” and other private outpatient dialysis centres.
HP.3.4.5	All other outpatient multi-speciality and co-operative service centres	It includes the expenditure of the “Health Centres” that are the core of the Primary Care. They carry out preventive, curative and rehabilitative functions. This item also includes Services of Urgent Transport (“061” Service) that depend of the Primary Care Administration as well as Health Centres.
HP.3.4.9	All other outpatient community and other integrated care centres	
HP.3.5	Medical and diagnostic laboratories	Only includes outpatient diagnostic imaging services contracted by the public sector from private providers. For private expenditure it is not possible to desegregate from outpatient services (COICOP 6.2.)
HP.3.6	Providers of home health care services	Only includes outpatient services of oxygen-therapy and other home therapies contracted by the public sector from private providers. For private expenditure it is not possible to desegregate from outpatient services (COICOP 6.2.)
HP.3.9	Other providers of ambulatory health care	
HP.3.9.1	Ambulance services	Only includes ambulance services contracted by the public sector from private enterprises. Public ambulances are included in HP1.1 or HP 3.4.5. For private expenditure it is not possible to desegregate from outpatient services (COICOP 6.2.)
HP.3.9.2	Blood and organ banks	Included in HP 1.1.
HP.3.9.9	Providers of all other ambulatory health care services	

HP.4	Retail sale and other providers of medical goods	
HP.4.1	Dispensing chemists	
HP.4.2	Retail sale and other suppliers of optical glasses and other vision products	Not covered by the National Health Service (See HC 5.2.1) As for the private expenditure it is not possible to desegregate from Therapeutic appliances (COICOP 6.1.3)
HP.4.3	Retail sale and other suppliers of hearing aids	Not covered by the National Health Service. For private expenditure it is not possible to desegregate from Therapeutic appliances (COICOP 6.1.3)
HP.4.4	Retail sale and other suppliers of medical appliances (other than optical glasses and hearing aids)	For private expenditure it is not possible to desegregate from Therapeutic appliances (COICOP 6.1.3)
HP.4.9	All other miscellaneous sale and other suppliers of pharmaceuticals and medical goods	
HP.5	Provision and administration of public health programmes	
HP.6	General health administration and insurance	
HP.6.1	Government administration of health	
HP.6.2	Social security funds	
HP.6.3	Other social insurance	
HP.6.4	Other (private) insurance	Only includes administration costs related to health from the private insurance companies. The health services delivered or paid are included according to their function and provider.
HP.6.9	All other providers of health administration	
HP.7	Other industries (rest of the economy)	Includes public transfers to Universities for specific training programs. Also includes transfers to householders and NPISHs, but it is not available to separate them.
HP.7.1	Establishments as providers of occupational health care services	
HP.7.2	Private households as providers of home care	
HP.7.9	All other industries as secondary producers of health care	
HP.9	Rest of the world	It mainly includes specific medicines that are not allowed to be sold in Spain but are necessary for specific treatments. Also includes fees for health international organisations.

ANNEX 2: TABLES

Table A1
Total health expenditure by financing agents

		First available year		Last available year	
		1999		2001	
		million Euros	percent	million Euros	percent
HF.1	General government	30,681	72.2%	35,131	71.5%
HF.1.1	General government excluding social security funds	27,804	65.4%	31,904	65.0%
HF.1.1.1	Central government	25,037	58.9%	28,680	58.4%
HF.1.1.2;1.1.3	Provincial/local government	2,767	6.5%	3,225	6.6%
HF.1.2	Social security funds	2,877	6.8%	3,227	6.6%
HF.2	Private sector	11,831	27.8%	13,990	28.5%
HF.2.1	Private social insurance	-	-	-	-
HF.2.2	Private insurance enterprises (other than social insurance)	1,595	3.8%	1,967	4.0%
HF.2.3	Private household out-of-pocket expenditure	9,852	23.2%	11,588	23.6%
HF.2.4	Non-profit institutions serving households (other than social insurance)	384	0.9%	435	0.9%
HF.2.5	Corporations (other than health insurance)	-	-	-	-
HF.3	Rest of the world	-	-	-	-
	Total health expenditure (Spanish NHE)	**42,511**	**100%**	**49,121**	**100%**

Note: There is a slight difference between Total health expenditure reported in Table A1 and Table A2 due to the financing agent expenditure being based on the nationally reported statistics (EGSP). Spanish National Health Expenditure (NHE) for 2001 is 0.27% higher than the SHA-based Total Health Expenditure

Table A2
Health expenditure by function of care

		First available year		Last available year	
		1999		2001	
		million Euros	percent	million Euros	percent
HC.1;2	Services of curative & rehabilitative care	27,016	63.7%	30,776	62.8%
HC.1.1;2.1	Inpatient curative & rehabilitative care	11,409	26.9%	12,873	26.3%
HC.1.2;2.2	Day cases of curative & rehabilitative care	393	0.9%	442	0.9%
HC.1.3;2.3	Outpatient curative & rehabilitative care	15,020	35.4%	17,264	35.2%
HC.1.4;2.4	Home care (curative & rehabilitative)	193	0.5%	197	0.4%
HC.3	Services of long-term nursing care	868	2.0%	1,017	2.1%
HC.3.1	Inpatient long-term nursing care	861	2.0%	1,011	2.1%
HC.3.2	Day cases of long-term nursing care	-	-	-	-
HC.3.3	Home care (long term nursing care)	6	0.0%	7	0.0%
HC.4	Ancillary services to health care	1,370	3.2%	1,589	3.2%
HC.4.1	Clinical laboratory	480	1.1%	539	1.1%
HC.4.2	Diagnostic imaging	437	1.0%	488	1.0%
HC.4.3	Patient transport and emergency rescue	454	1.1%	562	1.1%
HC.4.9	All other miscellaneous ancillary services	-	-	-	-
HC.5	Medical goods dispensed to outpatients	10,452	24.7%	12,242	25.0%
HC.5.1	Pharmaceuticals and other medical non-durables	9,083	21.4%	10,507	21.4%
HC.5.2	Therapeutic appliances and other medical durables	1,369	3.2%	1,735	3.5%
HC.6	Prevention and public health services	548	1.3%	680	1.4%
HC.7	Health administration and health insurance	895	2.1%	1,105	2.3%
	CURRENT HEALTH EXPENDITURE	41,149	97.1%	47,408	96.8%
HC.R.1	Capital formation of health care provider institutions	1,243	2.9%	1,579	3.2%
	TOTAL HEALTH EXPENDITURE	42,392	100.0%	48,987	100.0%

Table A3
Current health expenditure by mode of production

		First available year		Last available year	
		1999		2001	
		million Euros	percent	million Euros	percent
	Inpatient care	12,271	29.8%	13,884	29.3%
HC.1.1;2.1	Curative & rehabilitative care	11,409	27.7%	12,873	27.2%
HC.3.1	Long-term nursing care	861	2.1%	1,011	2.1%
	Services of day-care	393	1.0%	442	0.9%
HC.1.2;2.2	Day cases of curative & rehabilitative care	393	1.0%	442	0.9%
HC.3.2	Day cases of long-term nursing care	-	-	-	-
	Outpatient care	15,020	36.5%	17,264	36.4%
HC.1.3;2.3	Outpatient curative & rehabilitative care	15,020	36.5%	17,264	36.4%
HC.1.3.1	Basic medical and diagnostic services	-	-	-	-
HC.1.3.2	Outpatient dental care	-	-	-	-
HC.1.3.3	All other specialised health care	-	-	-	-
HC.1.3.9;2.3	All other outpatient curative care	-	-	-	-
	Home care	199	0.5%	203	0.4%
HC.1.4;2.4	Home care (curative & rehabilitative)	193	0.5%	197	0.4%
HC.3.3	Home care (long term nursing care)	6	0.0%	7	0.0%
HC.4	*Ancillary services to health care*	1,370	3.3%	1,589	3.4%
HC.5	*Medical goods dispensed to outpatients*	10,452	25.4%	12,242	25.8%
HC.5.1	Pharmaceuticals and other medical non-durables	9,083	22.1%	10,507	22.2%
HC.5.2	Therapeutic appliances and other medical durables	1,369	3.3%	1,735	3.7%
	Total expenditure on personal health care	**39,706**	**96.5%**	**45,623**	**96.2%**
HC.6	*Prevention and public health services*	548	1.3%	680	1.4%
HC.7	*Health administration and health insurance*	895	2.2%	1,105	2.3%
	Total current expenditure on health care	**41,149**	**100.0%**	**47,408**	**100.0%**

Table A4
Current health expenditure by provider

		First available year		Last available year	
		1999		2001	
		million Euros	percent	million Euros	percent
HP.1	Hospitals	17,716	43.1%	20,061	42.3%
HP.2	Nursing and residential care facilities	-	-	-	-
HP.3	Providers of ambulatory health care	11,547	28.1%	13,419	28.3%
HP.3.1	Offices of physicians	6,071	14.8%	7,126	15.0%
HP.3.2	Offices of dentists	17	0.0%	17	0.0%
HP.3.3-3.9	All other providers of ambulatory health care	5,459	13.3%	6,275	13.2%
HP.4	Retail sale and other providers of medical goods	10,357	25.2%	12,119	25.6%
HP.5	Provision and administration of public health	300	0.7%	406	0.9%
HP.6	General health administration and insurance	1,014	2.5%	1,242	2.6%
HP.6.1	Government administration of health	507	1.2%	604	1.3%
HP.6.2	Social security funds	311	0.8%	351	0.7%
HP.6.3;6.4	Other social insurance	196	0.5%	286	0.6%
HP.7	Other industries (rest of the economy)	213	0.5%	157	0.3%
HP.7.1	Occupational health care services	-	-	-	-
HP.7.2	Private households as providers of home care	-	-	-	-
HP.7.9	All other secondary producers of health care	-	-	-	-
HP.9	Rest of the world	3	0.0%	5	0.0%
	Total current expenditure on health care	**41,149**	**100.0%**	**47,408**	**100.0%**

ANNEX 3: SPAIN 2001 SHA TABLES

SHA Table 2.1 **Current expenditure on health by function of care and provider industry** (EUR, millions)

Health care by function	ICHA-HC code	**Total current health expenditure**	**HP.1** Hospitals	**HP.2** Nursing and residential facilities	**HP.3** Providers of ambulatory care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.4 Out-patient care centres	HP.3.5 Medical and diagnostic laboratories	HP.3.6 Providers of home health care services	HP.3.9 All other providers of ambulatory health care	**HP.4** Retail sale of medical goods	HP.4.1 Dispensing chemists	HP.4.2-4.9 All other sales of medical goods	**HP.5** Providers of public health programmes	**HP.6** General health admin.and insurance	HP.6.1 Government admin. of health	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	**HP.7** All other industries	**HP.9** Rest of the world
In-patient care		13,884	13,884	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.1; 2.1	12,873	12,873		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1	1,011	1,011		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care		442	241	-	201	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	442	241		201	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-			-																	
Out-patient care		17,264	4,974		12,229	7,126	17	25	5,061	-	-	-	-	-	-	-	-	-	-	-	60	-
Basic medical and diagnostic services	HC.1.3.1	-			-																	
Out-patient dental care	HC.1.3.2	-			-																	
All other specialised health care	HC.1.3.3	-			-																	
All other out-patient care	HC.1.3.9, 2.3	-			-																	
Home care		203	56	-	147	-	-	-	7	-	141	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.4; 2.4	197	56		141	-	-	-	-	-	141	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	7	-		7	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services	HC.4	1,589	906		586	-	-	-	134	144	-	308	-	-	-	-	-	-	-	-	96	-
Medical goods	HC.5	12,242	-	-	119	-	-	-	119	-	-	-	12,119	10,385	1,735	-	-	-	-	-	-	4
Pharmaceuticals / non-durables	HC.5.1	10,507	-		119	-	-	-	119	-	-	-	10,385	10,385	-	-	-	-	-	-	-	4
Therapeutic appliances	HC.5.2	1,735	-		-	-	-	-	-	-	-	-	1,735	-	1,735	-	-	-	-	-	-	-
Total expenditure on personal health care		45,623	20,061	-	13,283	7,126	17	25	5,522	144	141	308	12,119	10,385	1,735	-	-	-	-	-	156	4
Prevention and public health services	HC.6	680	-		136	-	-	-	136	-	-	-	-	-	-	406	138	-	138	-	0	1
Health administration and health insurance	HC.7	1,105	-		-	-	-	-	-	-	-	-	-	-	-	-	1,105	604	214	286	-	1
Total current health expenditure		47,408	20,061	-	13,419	7,126	17	25	5,658	144	141	308	12,119	10,385	1,735	406	1,242	604	351	286	157	5

ANNEX 3: SPAIN 2001 SHA TABLES

SHA Table 2.2 **Current expenditure on health by function of care and provider industry** (% of expenditure on functional categories)

Health care by function	ICHA-HC code	**Total current health expenditure**	**HP.1** Hospitals	**HP.2** Nursing and residential facilities	**HP.3** Providers of ambulatory care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.4 Out-patient care centres	HP.3.5 Medical and diagnostic laboratories	HP.3.6 Providers of home health care services	HP.3.9 All other providers of ambulatory health care	**HP.4** Retail sale of medical goods	HP.4.1 Dispensing chemists	HP.4.2-4.9 All other sales of medical goods	**HP.5** Providers of public health programmes	**HP.6** General health admin.and insurance	HP.6.1 Government admin. of health	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	**HP.7** All other industries	**HP.9** Rest of the world
In-patient care		100.0	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.1; 2.1	100.0	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1	100.0	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care		100.0	54.5	-	45.5	-	-	-	45.5	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	100.0	54.5	-	45.5	-	-	-	45.5	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		100.0	28.8	-	70.8	41.3	0.1	0.1	29.3	-	-	-	-	-	-	-	-	-	-	-	0.3	-
Basic medical and diagnostic services	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9; 2.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care		100.0	27.5	-	72.5	-	-	-	3.2	-	69.3	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.4; 2.4	100.0	28.4	-	71.6	-	-	-	-	-	71.6	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	100.0	-	-	100.0	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services	HC.4	100.0	57.1	-	36.9	-	-	-	8.5	9.1	-	19.4	-	-	-	-	-	-	-	-	6.0	-
Medical goods	HC.5	100.0	-	-	1.0	-	-	-	1.0	-	-	-	99.0	84.8	14.2	-	-	-	-	-	-	0.0
Pharmaceuticals / non-durables	HC.5.1	100.0	-	-	1.1	-	-	-	1.1	-	-	-	98.8	98.8	-	-	-	-	-	-	-	0.0
Therapeutic appliances	HC.5.2	100.0	-	-	-	-	-	-	-	-	-	-	100.0	-	100.0	-	-	-	-	-	-	-
Total expenditure on personal health care		100.0	44.0	-	29.1	15.6	0.0	0.1	12.1	0.3	0.3	0.7	26.6	22.8	3.8	-	-	-	-	-	0.3	0.0
Prevention and public health services	HC.6	100.0	-	-	20.0	-	-	-	20.0	-	-	-	-	-	-	59.7	20.2	-	20.2	-	0.0	0.1
Health administration and health insurance	HC.7	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99.9	54.7	19.3	25.9	-	0.1
Total current health expenditure		100.0	42.3	-	28.3	15.0	0.0	0.1	11.9	0.3	0.3	0.6	25.6	21.9	3.7	0.9	2.6	1.3	0.7	0.6	0.3	0.0

SPAIN 2001

SHA Table 2.3 **Current expenditure on health by function of care and provider industry** (% of provider category expenditure)

Health care by function	ICHA-HC code	**Total current health expenditure**	**HP.1** Hospitals	**HP.2** Nursing and residential facilities	**HP.3** Providers of ambulatory care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.4 Out-patient care centres	HP.3.5 Medical and diagnostic laboratories	HP.3.6 Providers of home health care services	HP.3.9 All other providers of ambulatory health care	**HP.4** Retail sale of medical goods	HP.4.1 Dispensing chemists	HP.4.2-4.9 All other sales of medical goods	**HP.5** Providers of public health programmes	**HP.6** General health admin.and insurance	HP.6.1 Government admin. of health	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	**HP.7** All other industries	**HP.9** Rest of the world
In-patient care		29.3	69.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.1; 2.1	27.2	64.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1	2.1	5.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care		0.9	1.2	-	1.5	-	-	-	3.6	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	0.9	1.2	-	1.5	-	-	-	3.6	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		36.4	24.8	-	91.1	100.0	100.0	100.0	89.5	-	-	-	-	-	-	-	-	-	-	-	38.5	-
Basic medical and diagnostic services	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9; 2.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care		0.4	0.3	-	1.1	-	-	-	0.1	-	100.0	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.4; 2.4	0.4	0.3	-	1.0	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	0.0	-	-	0.0	-	-	-	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services	HC.4	3.4	4.5	-	4.4	-	-	-	2.4	100.0	-	100.0	-	-	-	-	-	-	-	-	61.3	-
Medical goods	HC.5	25.8	-	-	0.9	-	-	-	2.1	-	-	-	100.0	100.0	100.0	-	-	-	-	-	-	71.6
Pharmaceuticals / non-durables	HC.5.1	22.2	-	-	0.9	-	-	-	2.1	-	-	-	85.7	100.0	-	-	-	-	-	-	-	71.6
Therapeutic appliances	HC.5.2	3.7	-	-	-	-	-	-	-	-	-	-	14.3	-	100.0	-	-	-	-	-	-	-
Total expenditure on personal health care		96.2	100.0	-	99.0	100.0	100.0	100.0	97.6	100.0	100.0	100.0	100.0	100.0	100.0	-	-	-	-	-	99.9	71.6
Prevention and public health services	HC.6	1.4	-	-	1.0	-	-	-	2.4	-	-	-	-	-	-	100.0	11.1	-	39.2	-	0.1	16.1
Health administration and health insurance	HC.7	2.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88.9	100.0	60.8	100.0	-	12.3
Total current health expenditure		100.0	100.0	-	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SPAIN 2001

SHA Table 3.1 **Current expenditure on health by provider industry and source of funding** (EUR, millions)

Health care provider category	ICHA-HP code	**Total expenditure on health**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Hospitals	HP.1	20,061	17,649			2,412	368		368	1,684	360		
Nursing and residential care facilities	HP.2	-	-			-	-		-	-	-		
Providers of ambulatory health care	HP.3	13,419	6,768			6,651	1,275		1,275	5,302	75		
Offices of physicians	HP.3.1	7,126	475			6,651	1,275		1,275	5,302	75		
Offices of dentists	HP.3.2	17	17			-	-		-	-	-		
Offices of other health practitioners	HP.3.3	25	25			-	-		-	-	-		
Out-patient care centres	HP.3.4	5,658	5,658			-	-		-	-	-		
Medical and diagnostic laboratories	HP.3.5	144	144			-	-		-	-	-		
Providers of home health care services	HP.3.6	141	141			-	-		-	-	-		
Other providers of ambulatory care	HP.3.9	308	308			-	-		-	-	-		
Retail sale of medical goods	HP.4	12,119	7,676			4,443	-		-	4,443	-		
Dispensing chemists	HP.4.1	10,385	7,535			2,850	-		-	2,850	-		
All other sales of medical goods	HP.4.2-4.9	1,735	141			1,593	-		-	1,593	-		
Providers of public health programmes	HP.5	406	406			-	-		-	-	-		
Health administration and insurance	HP.6	1,242	956			286	286		286	-	-		
Government (excluding social insurance)	HP.6.1	604	604			-	-		-	-	-		
Social security funds	HP.6.2	351	351			-	-		-	-	-		
Other social insurance	HP.6.3	-	-			-	-		-	-	-		
Other (private) insurance	HP.6.4	286	-			286	286		286	-	-		
All other providers of health	HP.6.9	-	-			-	-		-	-	-		
Other industries (rest of the economy)	HP.7	157	157			-	-		-	-	-		
Occupational health care	HP.7.1	-	-						-	-	-		
Private households	HP.7.2	-	-						-	-	-		
All other secondary producers	HP.7.9	-	-						-	-	-		
Rest of the world	HP.9	5	5						-	-	-		
Total expenditure on health		47,408	33,616	-	-	13,793	1,929	-	1,929	11,429	435	-	-

SPAIN 2001

SHA Table 3.2 **Current expenditure on health by provider industry and source of funding** (% of provider category expenditure)

Health care provider category	ICHA-HP code	**Total expenditure on health**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Hospitals	HP.1	100.0	88.0	-	-	12.0	1.8	-	1.8	8.4	1.8	-	-
Nursing and residential care facilities	HP.2	-	-	-	-	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	100.0	50.4	-	-	49.6	9.5	-	9.5	39.5	0.6	-	-
Offices of physicians	HP.3.1	100.0	6.7	-	-	93.3	17.9	-	17.9	74.4	1.0	-	-
Offices of dentists	HP.3.2	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Offices of other health practitioners	HP.3.3	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory care	HP.3.9	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Retail sale of medical goods	HP.4	100.0	63.3	-	-	36.7	-	-	-	36.7	-	-	-
Dispensing chemists	HP.4.1	100.0	72.6	-	-	27.4	-	-	-	27.4	-	-	-
All other sales of medical goods	HP.4.2-4.9	100.0	8.1	-	-	91.9	-	-	-	91.9	-	-	-
Providers of public health programmes	HP.5	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Health administration and insurance	HP.6	100.0	76.9	-	-	23.1	23.1	-	23.1	-	-	-	-
Government (excluding social insurance)	HP.6.1	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	100.0	-	-	-	100.0	100.0	-	100.0	-	-	-	-
All other providers of health	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Total expenditure on health		100.0	70.9	-	-	29.1	4.1	-	4.1	24.1	0.9	-	-

SPAIN 2001

SHA Table 3.3 **Current expenditure on health by provider industry and source of funding** (% of expenditure by financing agent category)

Health care provider category	ICHA-HP code	**Total expenditure on health**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Hospitals	HP.1	42.3	52.5	-	-	17.5	19.1	-	19.1	14.7	82.8	-	-
Nursing and residential care facilities	HP.2	-	-	-	-	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	28.3	20.1	-	-	48.2	66.1	-	66.1	46.4	17.2	-	-
Offices of physicians	HP.3.1	15.0	1.4	-	-	48.2	66.1	-	66.1	46.4	17.2	-	-
Offices of dentists	HP.3.2	0.0	0.1	-	-	-	-	-	-	-	-	-	-
Offices of other health practitioners	HP.3.3	0.1	0.1	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	11.9	16.8	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	0.3	0.4	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	0.3	0.4	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory care	HP.3.9	0.6	0.9	-	-	-	-	-	-	-	-	-	-
Retail sale of medical goods	HP.4	25.6	22.8	-	-	32.2	-	-	-	38.9	-	-	-
Dispensing chemists	HP.4.1	21.9	22.4	-	-	20.7	-	-	-	24.9	-	-	-
All other sales of medical goods	HP.4.2-4.9	3.7	0.4	-	-	11.6	-	-	-	13.9	-	-	-
Providers of public health programmes	HP.5	0.9	1.2	-	-	-	-	-	-	-	-	-	-
Health administration and insurance	HP.6	2.6	2.8	-	-	2.1	14.9	-	14.9	-	-	-	-
Government (excluding social insurance)	HP.6.1	1.3	1.8	-	-	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	0.7	1.0	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	0.6	-	-	-	2.1	14.9	-	14.9	-	-	-	-
All other providers of health	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	0.3	0.5	-	-	-	-	-	-	-	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	0.0	0.0	-	-	-	-	-	-	-	-	-	-
Total expenditure on health		100.0	100.0	-	-	100.0	100.0	-	100.0	100.0	100.0	-	-

SPAIN 2001

SHA Table 4.1 **Current expenditure on health by function of care and source of funding** (EUR, millions)

Health care function	ICHA-HC code	**Total current exp.**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Personal health care services	HC.1-HC.4	33,382	24,319	-	-	9,063	1,642	-	1,642	6,986	435	-	-
In-patient services		13,884	12,154			1,730	235		235	1,134	360		
Day care services		442	442			-	-		-	-	-		
Out-patient services		17,264	9,931			7,333	1,407		1,407	5,852	75		
Home care services		203	203			-	-		-	-	-		
Ancillary services	HC.4	1,589	1,589			-	-		-	-	-		
Medical goods to out-patients	HC.5	12,242	7,798	-	-	4,443	-	-	-	4,443	-	-	-
Pharmaceuticals	HC.5.1	10,507	7,657			2,850	-		-	2,850	-		
Therapeutic appliances	HC.5.2	1,735	141			1,593	-		-	1,593	-		
Personal health care services and goods	HC.1-HC.5	45,623	32,117	-	-	13,506	1,642	-	1,642	11,429	435	-	-
Prevention and public health	HC.6	680	680			-	-		-	-	-		
Health admin. and insurance	HC.7	1,105	819			286	286		286	-	-		
Current expenditure on health care		47,408	33,616	-	-	13,793	1,929	-	1,929	11,429	435	-	-

SPAIN 2001

SHA Table 4.2 **Current expenditure on health by function of care and source of funding** (% of expenditure on functional category (mode of production))

Health care function	ICHA-HC code	**Total current exp.**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Personal health care services	HC.1-HC.4	100.0	72.9	-	-	27.1	4.9	-	4.9	20.9	1.3	-	-
In-patient services		100.0	87.5	-	-	12.5	1.7	-	1.7	8.2	2.6	-	-
Day care services		100.0	100.0	-	-	-	-	-	-	-	-	-	-
Out-patient services		100.0	57.5	-	-	42.5	8.1	-	8.1	33.9	0.4	-	-
Home care services		100.0	100.0	-	-	-	-	-	-	-	-	-	-
Ancillary services	HC.4	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Medical goods to out-patients	HC.5	100.0	63.7	-	-	36.3	-	-	-	36.3	-	-	-
Pharmaceuticals	HC.5.1	100.0	72.9	-	-	27.1	-	-	-	27.1	-	-	-
Therapeutic appliances	HC.5.2	100.0	8.1	-	-	91.9	-	-	-	91.9	-	-	-
Personal health care services and goods	HC.1 -HC.5	100.0	70.4	-	-	29.6	3.6	-	3.6	25.1	1.0	-	-
Prevention and public health	HC.6	100.0	100.0	-	-	-	-	-	-	-	-	-	-
Health admin. and insurance	HC.7	100.0	74.1	-	-	25.9	25.9	-	25.9	-	-	-	-
Current expenditure on health care		100.0	70.9	-	-	29.1	4.1	-	4.1	24.1	0.9	-	-

SPAIN 2001

SHA Table 4.3 **Current expenditure on health by function of care and source of funding** (% of expenditure by financing agent category)

Health care function	ICHA-HC code	**Total current exp.**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Personal health care services	HC.1-HC.4	70.4	72.3	-	-	65.7	85.1	-	85.1	61.1	100.0	-	-
In-patient services		29.3	36.2	-	-	12.5	12.2	-	12.2	9.9	82.8	-	-
Day care services		0.9	1.3	-	-	-	-	-	-	-	-	-	-
Out-patient services		36.4	29.5	-	-	53.2	72.9	-	72.9	51.2	17.2	-	-
Home care services		0.4	0.6	-	-	-	-	-	-	-	-	-	-
Ancillary services	HC.4	3.4	4.7	-	-	-	-	-	-	-	-	-	-
Medical goods to out-patients	HC.5	25.8	23.2	-	-	32.2	-	-	-	38.9	-	-	-
Pharmaceuticals	HC.5.1	22.2	22.8	-	-	20.7	-	-	-	24.9	-	-	-
Therapeutic appliances	HC.5.2	3.7	0.4	-	-	11.6	-	-	-	13.9	-	-	-
Personal health care services and goods	HC.1-HC.5	96.2	95.5	-	-	97.9	85.1	-	85.1	100.0	100.0	-	-
Prevention and public health	HC.6	1.4	2.0	-	-	-	-	-	-	-	-	-	-
Health admin. and insurance	HC.7	2.3	2.4	-	-	2.1	14.9	-	14.9	-	-	-	-
Current expenditure on health care		100.0	100.0	-	-	100.0	100.0	-	100.0	100.0	100.0	-	-

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