

**DIRECTORATE FOR EDUCATION, EMPLOYMENT, LABOUR AND SOCIAL AFFAIRS  
EMPLOYMENT, LABOUR AND SOCIAL AFFAIRS COMMITTEE**

**Working Party on Social Policy. Health Policy Statistics**

**MEETING OF EXPERTS IN NATIONAL HEALTH ACCOUNTS**

**ITEM 10. EXPENDITURE ON HEALTH AND THEIR FINANCING IN OECD  
HEALTH DATA 2002**

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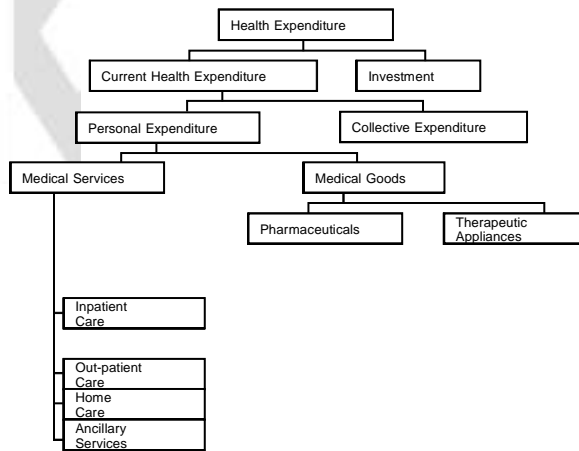
## **Item 10. Expenditure on health and their financing in *OECD Health Data 2002***

Meeting of SHA Experts 10-11 October 2002

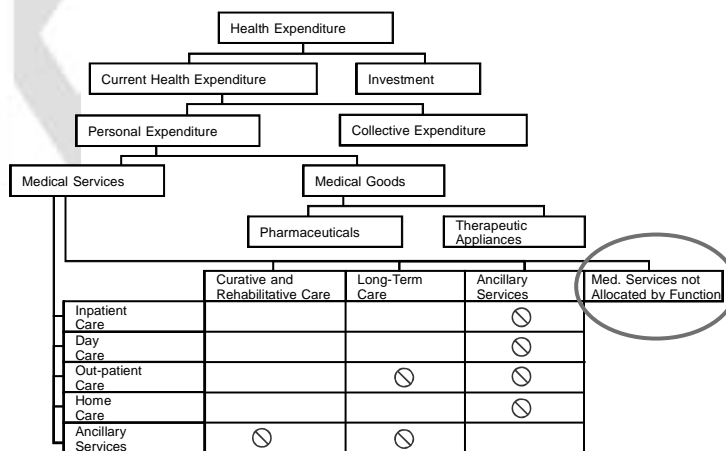
### **Overview**

- Structure of reporting on health expenditure in OECD Health Data 2002 (2003)
- Current status of data availability: Health Data 2002
- Sources and estimation methods; state of harmonisation of total spending estimates across countries
- A roadmap for more fully switching to reporting according to the SHA framework

## Spending hierarchy in Health Data 2001



## Spending hierarchy in Health Data 2002



## Changes in Health Data 2002 compared to 2001

- Services of day care are a new separate mode of production (HC.1.2+HC.2.2+HC.3.2)
- This corresponds to the importance of day cases in modern medicine (e.g. 40% of surgery and more)
- It also allows full mapping of spending categories to ICHA (mainly ICHA-HC) (see graph 1 in room document) for the details
- New aggregate long-term care comprising three parts: home, inpatient, day-cases

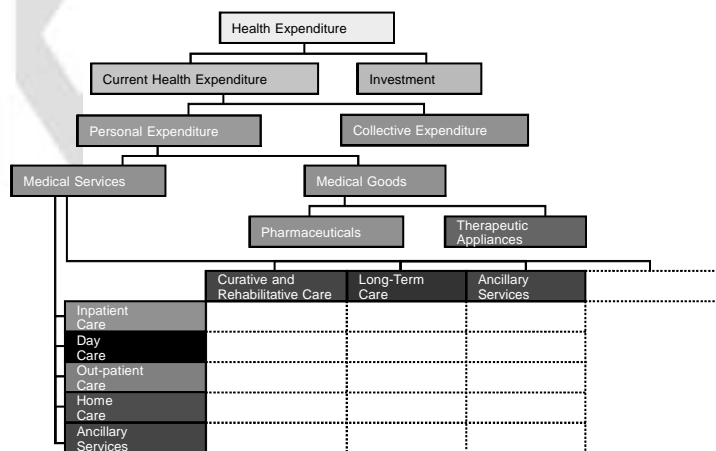
## Difference Between Health Data 2002 and SHA Structure

- Residual is automatically calculated for medical service not allocated by function
- Out-patient care is only partially broken out in two industries: practitioners offices; offices of dentists
- Breakdown less detailed than SHA (no two-digit breakdown of outpatient services; no cross-classification with industries or financing on service/function level)

## Current status of data availability

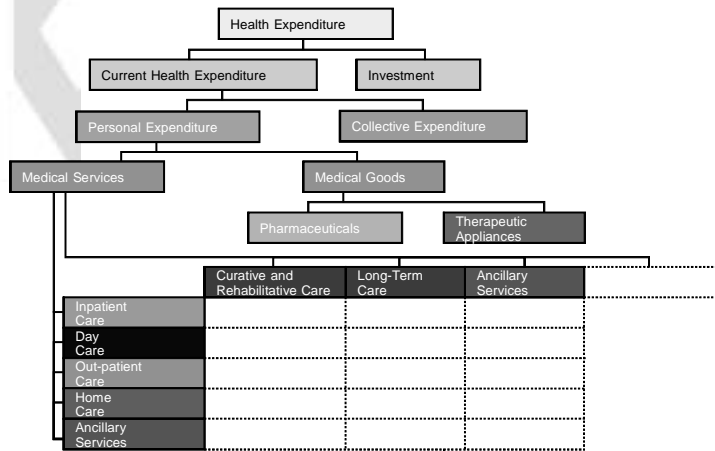
- Goal: comprehensive reporting for the year 2000; plus "now-casts" (preliminary estimates) for 2001
- Actual status of reporting
  - Total spending missing for 4 countries in 2000
  - Secretariat estimates for 2000: Australia, Belgium, Iceland, Japan, and Mexico
  - 10 countries with "fairly comprehensive" reporting for 2000
  - 6 countries with break down only available for 1999
  - 14 countries with no recent spending breakdown

## Data Availability in Health Data 2002 (Total Expenditure, 1999)



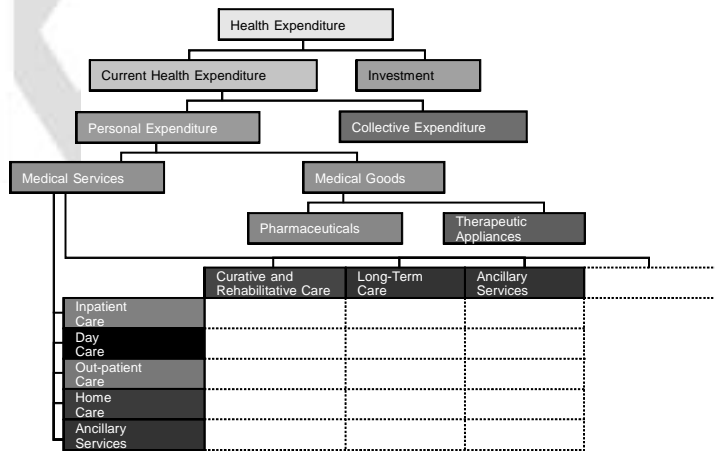
All countries have figures  No countries have figures

## Data Availability in Health Data 2002 (Public Expenditure, 1999)



All countries have figures  No countries have figures

## Data Availability in Health Data 2002 (Private Expenditure, 1999)



All countries have figures  No countries have figures

## Apparent gaps in Health Data 2002

- Expenditure on day care services are not reported separately..
- ..and it is currently not clear from the *Sources and Methods*, where these expenditure are included: under inpatient or outpatient services?
- More than a third of all countries do not report any breakdown of medical services for a recent year, severely limiting the analytical power of expenditure data
- Expenditure on major sub-categories (personal versus collective health) not available for 8-10 countries

## Gaps in reporting on breakdown by financing funds

- Distribution of public expenditure between general government and social security missing for 6 countries
- Private expenditure by major categories only available for 14 countries

## Sources and estimation methods

- Four major sources (Annex, Table 2):
  - System of health accounts
  - National Accounts detailed tables on government and private spending
  - Locally developed national health accounts
  - Estimates by the OECD secretariat (NA and other sources)

## State of harmonisation of total spending estimates (Table 3 in Annex)

- Deviations from both under and over-reporting on various components
- Net-effect difficult to access (spending too high, too low?)..
- ..but there are clear indications that net-underreporting might be more prevalent, mainly due to more narrow boundary of long-term care and similar services reported under "social", not under "health" in national reporting systems
- Variability of reporting under specific functions needs more harmonisation, as well (Table 4 in Annex)

## **The use of SHA figures in Health Data 2002**

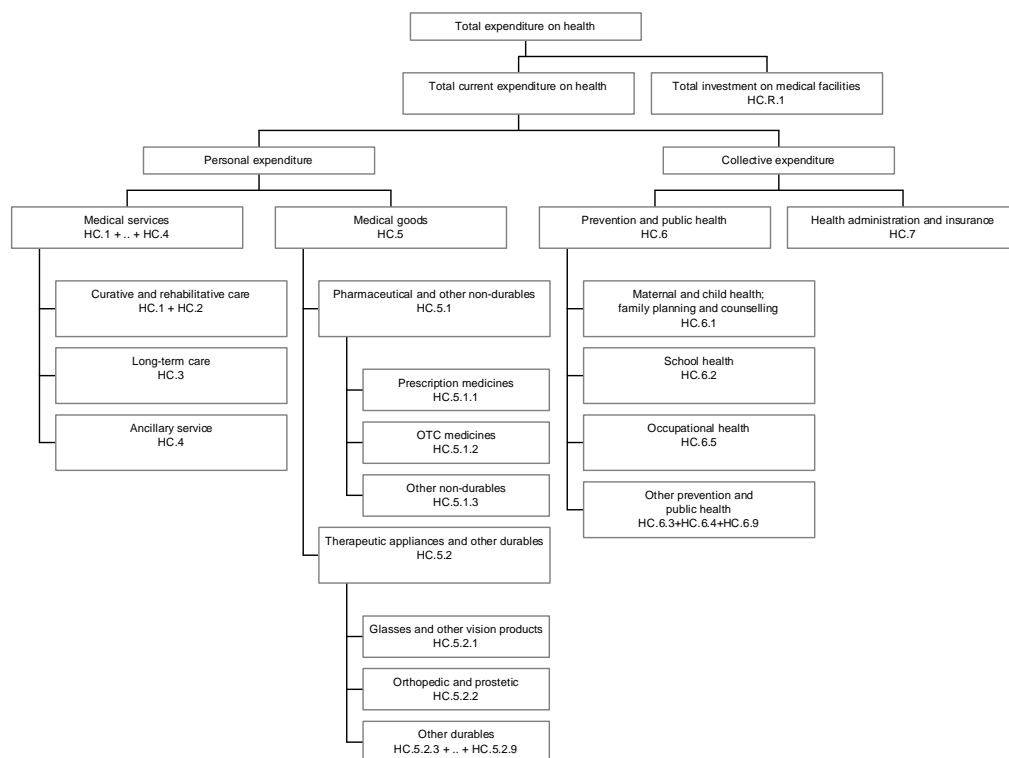
- Some countries are now reporting SHA figures for recent years (e.g.):
  - Germany (SHA figures from 1992)
  - Switzerland (SHA figures from 1995)
- This raises the question: How should the transition from old reporting systems to SHA-based systems be handled?
- Priority of cross-country comparability and comprehensiveness versus long time series but some backward revisions needed

## **A road map to more fully switching to reporting according to the SHA framework**

- Stepwise inclusion in OECD Health Data:
  - (1) Matrix of financing by function (extension of current public/private/total breakdown)
  - (2) Matrix of function by provider
  - (3) Matrix of financing by provider

# ANNEX TO PRESENTATION

## Graph 1. Mapping of Health Data 2002 to ICHA categories



### Medical services sub-aggregates in *OECD Health Data 2002* cross-classified to ICHA codes:

| Mode of production                              | Basic Functions | <i>Curative and rehabilitative care (HC.1+2)</i>                                   | <i>Long-term nursing care (HC.3)</i>              | Ancillary services (HC.4)  | <i>Medical services not allocated by function</i> |
|---|-----------------|--|---|--|---|
| In-patient care (HC1.1+HC.2.1+HC.3.1)           |                 | <i>Curative and rehabilitative in-patient care (HC.1.1+HC.2.1)</i>                 | <i>Long-term nursing in-patient care (HC.3.1)</i> |  |   |
| <i>Day care services (HC.1.2+HC.2.2+HC.3.2)</i> |                 | <i>Curative and rehabilitative day care (HC.1.2+HC.2.2)</i>                        | <i>Long-term nursing day care (HC.3.2)</i>        |  |   |
| Outpatient care (HC.1.3+HC.2.3)                 |                 | Physicians services (HP.3.1)<br>Dental health (HP.3.2)<br>Other (all other HP.x.x) |   |  |   |
| Home care (HC.1.4+HC.2.4+HC.3.3)                |                 | <i>Curative and rehabilitative home care (HC.1.4+HC.2.4)</i>                       | <i>Long-term nursing home care HC.3.3</i>         |  |   |
| Ancillary Services (HC.4)                       |                 |  |   | Clinical laboratory (HC.4.1)<br>Diagnostic imaging (HC.4.2)<br>Patient transport (HC.4.3)<br><i>Other (HC.4.9)</i> |   |
| Total medical services (HC.1 +...+ HC.4)        |                 |  |   |  |   |

■ Does not apply

*Italics*: New variable in *OECD Health Data 2002*

**Table 1. Availability of data on health expenditure by countries**

|                 | Total exp. perso. hlth. | Tot. exp. coll.health | Tot.exp.cur rehab. care | Tot.exp.LT nurs. care | Total exp. ancil. serv day care | Tot. exp. out-patient | Tot. exp. home health | Total exp. ancil. serv | Total exp. med. goods | Tot. pharm. & other exp | Tot.exp. on thera appl. |
|-----------------|-------------------------|-----------------------|-------------------------|-----------------------|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------|-------------------------|
| Australia       | **                      | **                    | **                      | **                    | -                               | **                    | **                    | **                     | **                    | **                      | **                      |
| Austria         | ***                     | ***                   | -                       | ***                   | -                               | ***                   | -                     | ***                    | ***                   | -                       | *                       |
| Belgium         | -                       | -                     | -                       | *                     | -                               | *                     | -                     | *                      | *                     | *                       | -                       |
| Canada          | ***                     | ***                   | -                       | ***                   | -                               | ***                   | ***                   | ***                    | ***                   | ***                     | ***                     |
| Czech Republic  | ***                     | ***                   | -                       | ***                   | -                               | ***                   | ***                   | ***                    | ***                   | ***                     | ***                     |
| Denmark         | ***                     | ***                   | -                       | ***                   | -                               | ***                   | ***                   | ***                    | ***                   | ***                     | ***                     |
| Finland         | ***                     | ***                   | ***                     | ***                   | -                               | ***                   | *                     | ***                    | ***                   | ***                     | ***                     |
| France          | ***                     | ***                   | ***                     | ***                   | -                               | ***                   | ***                   | ***                    | ***                   | ***                     | ***                     |
| Germany         | ***                     | ***                   | ***                     | ***                   | -                               | ***                   | ***                   | ***                    | ***                   | ***                     | ***                     |
| Greece          | -                       | -                     | -                       | -                     | -                               | -                     | -                     | -                      | -                     | ***                     | -                       |
| Hungary         | ***                     | ***                   | -                       | *                     | -                               | -                     | -                     | ***                    | ***                   | *                       | -                       |
| Iceland         | **                      | -                     | -                       | **                    | -                               | **                    | -                     | -                      | -                     | **                      | -                       |
| Ireland         | *                       | -                     | -                       | *                     | -                               | -                     | -                     | -                      | -                     | ***                     | -                       |
| Italy           | ***                     | ***                   | -                       | ***                   | -                               | ***                   | -                     | ***                    | ***                   | ***                     | -                       |
| Japan           | **                      | **                    | **                      | **                    | -                               | **                    | **                    | **                     | **                    | **                      | **                      |
| Korea           | **                      | **                    | -                       | **                    | -                               | **                    | -                     | **                     | **                    | **                      | **                      |
| Luxembourg      | **                      | -                     | -                       | **                    | -                               | **                    | -                     | -                      | -                     | **                      | *                       |
| Mexico          | **                      | ***                   | ***                     | ***                   | -                               | ***                   | -                     | ***                    | ***                   | ***                     | ***                     |
| Netherlands     | ***                     | ***                   | ***                     | ***                   | -                               | ***                   | ***                   | ***                    | ***                   | ***                     | ***                     |
| New Zealand     | -                       | -                     | -                       | *                     | -                               | -                     | -                     | -                      | -                     | *                       | -                       |
| Norway          | **                      | **                    | -                       | *                     | -                               | *                     | -                     | **                     | **                    | *                       | *                       |
| Poland          | -                       | -                     | -                       | -                     | -                               | -                     | -                     | -                      | -                     | -                       | -                       |
| Portugal        | -                       | -                     | -                       | *                     | -                               | -                     | -                     | -                      | -                     | **                      | -                       |
| Slovak Republic | -                       | -                     | -                       | -                     | -                               | -                     | -                     | -                      | -                     | -                       | -                       |
| Spain           | **                      | **                    | **                      | **                    | -                               | **                    | -                     | **                     | **                    | *                       | *                       |
| Sweden          | -                       | -                     | -                       | -                     | -                               | -                     | -                     | -                      | -                     | *                       | *                       |
| Switzerland     | ***                     | ***                   | ***                     | ***                   | -                               | ***                   | ***                   | ***                    | ***                   | ***                     | ***                     |
| Turkey          | *                       | -                     | -                       | **                    | -                               | **                    | -                     | -                      | -                     | *                       | -                       |
| United Kingdom  | -                       | -                     | -                       | -                     | -                               | -                     | *                     | -                      | -                     | *                       | -                       |
| United States   | ***                     | ***                   | -                       | ***                   | -                               | ***                   | ***                   | ***                    | ***                   | ***                     | ***                     |

\*\*\*-) Available for 2000

\*\*-) Available for 1998 or 1999

\*) Available only in (a) year(s) before 1998

-) Not available

**Public Expenditure**

|                 | Pub. exp. personal health | Pub. exp. collective hlth | Pub. exp. curat. & rehab. | Pub. exp. LT nursing care | Pub. exp. ancillary serv. | Pub. exp. in-patient care | Public exp. on day care | Pub. exp. out-patient care | Pub. exp. home hlth care | Pub. exp. ancillary serv. | Public exp. medical goods | Pub. exp. pharm. & other | Pub. exp. on thera. appl. |
|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|----------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| Australia       | **                        | **                        | **                        | **                        | **                        | **                        | **                      | **                         | **                       | **                        | **                        | **                       | **                        |
| Austria         | ***                       | ***                       | -                         | -                         | -                         | ***                       | -                       | ***                        | *                        | -                         | ***                       | -                        | *                         |
| Belgium         | -                         | -                         | -                         | -                         | -                         | ***                       | -                       | ***                        | -                        | -                         | -                         | ***                      | -                         |
| Canada          | ***                       | ***                       | -                         | -                         | ***                       | ***                       | -                       | ***                        | ***                      | ***                       | ***                       | ***                      | ***                       |
| Czech Republic  | ***                       | ***                       | -                         | -                         | ***                       | ***                       | -                       | ***                        | ***                      | ***                       | ***                       | ***                      | ***                       |
| Denmark         | ***                       | ***                       | -                         | -                         | ***                       | ***                       | -                       | ***                        | ***                      | -                         | ***                       | ***                      | -                         |
| Finland         | ***                       | ***                       | ***                       | ***                       | ***                       | ***                       | -                       | ***                        | *                        | ***                       | ***                       | ***                      | *                         |
| France          | ***                       | ***                       | ***                       | ***                       | ***                       | ***                       | -                       | ***                        | ***                      | ***                       | ***                       | ***                      | ***                       |
| Germany         | ***                       | ***                       | ***                       | ***                       | ***                       | ***                       | -                       | ***                        | ***                      | ***                       | ***                       | ***                      | ***                       |
| Greece          | -                         | -                         | -                         | -                         | -                         | -                         | ***                     | -                          | -                        | -                         | -                         | ***                      | -                         |
| Hungary         | ***                       | ***                       | -                         | -                         | ***                       | ***                       | -                       | ***                        | ***                      | ***                       | ***                       | ***                      | ***                       |
| Iceland         | **                        | -                         | -                         | -                         | -                         | **                        | -                       | **                         | -                        | -                         | -                         | **                       | -                         |
| Ireland         | ***                       | ***                       | -                         | -                         | -                         | ***                       | -                       | ***                        | ***                      | -                         | -                         | ***                      | -                         |
| Italy           | ***                       | ***                       | -                         | -                         | -                         | ***                       | -                       | ***                        | -                        | -                         | ***                       | ***                      | -                         |
| Japan           | **                        | **                        | **                        | **                        | **                        | **                        | -                       | **                         | **                       | **                        | **                        | **                       | **                        |
| Korea           | **                        | **                        | -                         | -                         | -                         | -                         | -                       | -                          | -                        | -                         | **                        | **                       | **                        |
| Luxembourg      | *                         | -                         | -                         | -                         | **                        | **                        | -                       | **                         | **                       | -                         | -                         | **                       | **                        |
| Mexico          | ***                       | ***                       | -                         | -                         | -                         | -                         | -                       | -                          | -                        | -                         | ***                       | ***                      | -                         |
| Netherlands     | ***                       | ***                       | ***                       | ***                       | ***                       | ***                       | -                       | ***                        | ***                      | ***                       | ***                       | ***                      | ***                       |
| New Zealand     | -                         | -                         | -                         | -                         | *                         | *                         | -                       | -                          | -                        | -                         | -                         | *                        | -                         |
| Norway          | **                        | **                        | -                         | -                         | -                         | *                         | -                       | *                          | *                        | -                         | **                        | *                        | *                         |
| Poland          | -                         | -                         | -                         | -                         | -                         | ***                       | -                       | ***                        | -                        | -                         | -                         | ***                      | -                         |
| Portugal        | -                         | -                         | -                         | -                         | -                         | *                         | -                       | *                          | -                        | -                         | -                         | *                        | -                         |
| Slovak Republic | -                         | -                         | -                         | -                         | -                         | -                         | -                       | -                          | -                        | -                         | -                         | -                        | -                         |
| Spain           | **                        | **                        | **                        | **                        | **                        | **                        | -                       | **                         | -                        | **                        | **                        | **                       | **                        |
| Sweden          | -                         | -                         | -                         | -                         | *                         | *                         | -                       | *                          | -                        | -                         | -                         | *                        | -                         |
| Switzerland     | ***                       | ***                       | ***                       | ***                       | ***                       | ***                       | -                       | ***                        | ***                      | ***                       | ***                       | ***                      | ***                       |
| Turkey          | **                        | -                         | -                         | -                         | -                         | **                        | -                       | **                         | -                        | -                         | -                         | *                        | -                         |
| United Kingdom  | -                         | -                         | -                         | -                         | -                         | *                         | -                       | *                          | *                        | -                         | -                         | *                        | -                         |
| United States   | ***                       | ***                       | -                         | -                         | ***                       | ***                       | -                       | ***                        | ***                      | -                         | ***                       | ***                      | ***                       |

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-) Not available

**Private Expenditure**

|                 | Priv. exp. personal hlth | Priv.exp. collective hlth | Priv. exp. curat.& rehab. hlth | Priv.exp. LT nursing care | Priv.exp. ancillary serv. | Prv. exp. in-patient care | Private exp. on day care | Priv.exp. patient care | Priv. exp. home hlth care | Priv.exp. ancillary serv. | Priv. exp. medical goods | Priv. exp. pharm. & other | Priv.exp. on thera. appl. |
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| Australia       | **                       | **                        | **                             | **                        | **                        | **                        | -                        | **                     | **                        | **                        | **                       | **                        | **                        |
| Austria         | ***                      | ***                       | -                              | -                         | -                         | ***                       | -                        | ***                    | -                         | -                         | ***                      | -                         | -                         |
| Belgium         | -                        | -                         | -                              | -                         | -                         | *                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| Canada          | ***                      | ***                       | -                              | ***                       | ***                       | ***                       | -                        | ***                    | -                         | -                         | ***                      | ***                       | ***                       |
| Czech Republic  | ***                      | -                         | ***                            | -                         | -                         | ***                       | -                        | ***                    | -                         | -                         | ***                      | ***                       | ***                       |
| Denmark         | ***                      | ***                       | -                              | -                         | -                         | ***                       | -                        | ***                    | ***                       | -                         | ***                      | ***                       | -                         |
| Finland         | ***                      | ***                       | -                              | -                         | ***                       | ***                       | -                        | ***                    | *                         | ***                       | ***                      | ***                       | ***                       |
| France          | ***                      | ***                       | ***                            | ***                       | ***                       | ***                       | -                        | ***                    | ***                       | ***                       | ***                      | ***                       | ***                       |
| Germany         | ***                      | ***                       | ***                            | ***                       | ***                       | ***                       | -                        | ***                    | ***                       | ***                       | ***                      | ***                       | ***                       |
| Greece          | -                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | ***                       | -                         |
| Hungary         | ***                      | ***                       | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | ***                      | -                         | -                         |
| Iceland         | **                       | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| Ireland         | -                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | ***                       | -                         |
| Italy           | ***                      | -                         | -                              | -                         | -                         | ***                       | -                        | ***                    | -                         | -                         | ***                      | ***                       | -                         |
| Japan           | **                       | **                        | **                             | **                        | **                        | **                        | -                        | **                     | **                        | **                        | **                       | **                        | **                        |
| Korea           | **                       | **                        | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | **                       | **                        | **                        |
| Luxembourg      | -                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| Mexico          | **                       | -                         | **                             | -                         | -                         | **                        | -                        | -                      | -                         | -                         | **                       | **                        | -                         |
| Netherlands     | ***                      | ***                       | ***                            | ***                       | ***                       | ***                       | -                        | ***                    | ***                       | ***                       | ***                      | ***                       | ***                       |
| New Zealand     | -                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| Norway          | ***                      | -                         | -                              | -                         | -                         | **                        | -                        | **                     | -                         | -                         | **                       | **                        | **                        |
| Poland          | -                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| Portugal        | -                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| Slovak Republic | -                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| Spain           | ***                      | ***                       | **                             | **                        | -                         | **                        | -                        | **                     | -                         | -                         | **                       | -                         | -                         |
| Sweden          | -                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| Switzerland     | ***                      | ***                       | ***                            | ***                       | ***                       | ***                       | -                        | ***                    | ***                       | ***                       | ***                      | ***                       | ***                       |
| Turkey          | *                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| United Kingdom  | -                        | -                         | -                              | -                         | -                         | -                         | -                        | -                      | -                         | -                         | -                        | -                         | -                         |
| United States   | ***                      | ***                       | -                              | -                         | -                         | ***                       | -                        | ***                    | ***                       | -                         | ***                      | ***                       | ***                       |

\*\*\*) Available for 2000

\*\*\*) Available for 1998 or 1999

\*) Available only in (a) year(s) before 1998

-) Not available

**Expenditure by source of funding**

|                 | Total<br>expendit.<br>on health | Public<br>expend. on<br>health | Gal. gvt.,<br>excl. soc.sec. | Social<br>security<br>schemes | Private<br>expend. on<br>health | Private total<br>insurance | Private<br>social<br>insurance | Priv.<br>insur.(except<br>soc.) | Out-of-<br>pocket<br>payments | All other<br>private funds |
|-----------------|---------------------------------|--------------------------------|------------------------------|-------------------------------|---------------------------------|----------------------------|--------------------------------|---------------------------------|-------------------------------|----------------------------|
| Australia       | ***                             | ***                            | **                           | -                             | ***                             | **                         | **                             | **                              | **                            | **                         |
| Austria         | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | ***                            | ***                             | ***                           | ***                        |
| Belgium         | ***                             | ***                            | -                            | -                             | ***                             | -                          | -                              | -                               | -                             | -                          |
| Canada          | ***                             | ***                            | ***                          | ***                           | ***                             | **                         | **                             | **                              | **                            | **                         |
| Czech Republic  | ***                             | ***                            | ***                          | ***                           | ***                             | -                          | *                              | *                               | ***                           | *                          |
| Denmark         | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | ***                            | ***                             | ***                           | ***                        |
| Finland         | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | ***                            | ***                             | ***                           | ***                        |
| France          | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | ***                            | ***                             | ***                           | ***                        |
| Germany         | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | ***                            | ***                             | ***                           | ***                        |
| Greece          | ***                             | ***                            | -                            | -                             | ***                             | -                          | -                              | -                               | -                             | -                          |
| Hungary         | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | ***                            | ***                             | ***                           | ***                        |
| Iceland         | ***                             | ***                            | **                           | **                            | ***                             | -                          | **                             | **                              | **                            | **                         |
| Ireland         | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | -                              | -                               | ***                           | ***                        |
| Italy           | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | ***                            | ***                             | ***                           | ***                        |
| Japan           | ***                             | ***                            | **                           | **                            | ***                             | **                         | **                             | **                              | **                            | **                         |
| Korea           | ***                             | ***                            | **                           | **                            | ***                             | **                         | **                             | **                              | **                            | **                         |
| Luxembourg      | **                              | **                             | **                           | **                            | **                              | -                          | **                             | -                               | **                            | -                          |
| Mexico          | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | -                              | ***                             | ***                           | ***                        |
| Netherlands     | ***                             | ***                            | ***                          | ***                           | ***                             | -                          | -                              | -                               | -                             | -                          |
| New Zealand     | ***                             | ***                            | ***                          | -                             | ***                             | ***                        | -                              | ***                             | ***                           | ***                        |
| Norway          | ***                             | ***                            | ***                          | -                             | ***                             | -                          | -                              | -                               | ***                           | ***                        |
| Poland          | **                              | ***                            | -                            | -                             | **                              | -                          | -                              | -                               | -                             | -                          |
| Portugal        | ***                             | ***                            | -                            | -                             | ***                             | *                          | -                              | *                               | -                             | -                          |
| Slovak Republic | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | -                              | -                               | ***                           | -                          |
| Spain           | ***                             | ***                            | **                           | **                            | ***                             | **                         | -                              | **                              | **                            | -                          |
| Sweden          | **                              | **                             | -                            | -                             | **                              | -                          | -                              | -                               | -                             | -                          |
| Switzerland     | ***                             | ***                            | ***                          | ***                           | ***                             | -                          | -                              | -                               | -                             | -                          |
| Turkey          | **                              | **                             | -                            | -                             | **                              | *                          | -                              | *                               | *                             | -                          |
| United Kingdom  | ***                             | ***                            | ***                          | -                             | ***                             | **                         | -                              | **                              | **                            | *                          |
| United States   | ***                             | ***                            | ***                          | ***                           | ***                             | ***                        | -                              | -                               | ***                           | ***                        |

\*\*\*\*) Available for 2000

\*\*\*) Available for 1998 or 1999

\*) Available only in (a) year(s) before 1998

-) Not available

**Table 2. Sources of expenditure data in OECD Health Data 2002**

|                 | SHA          | NA | Locally developed system | Estimates by the OECD secretariat |
|-----------------|--------------|----|--------------------------|-----------------------------------|
| Australia       | x            |    |                          |                                   |
| Austria         |              | x  |                          |                                   |
| Belgium         |              |    |                          | x                                 |
| Canada          |              |    | x                        |                                   |
| Czech Republic  |              |    | x                        |                                   |
| Denmark         | x            |    |                          |                                   |
| Finland         |              |    | x                        |                                   |
| France          | Satellite HA |    |                          |                                   |
| Germany         | x            |    |                          |                                   |
| Greece          |              | x  |                          |                                   |
| Hungary         | x            |    |                          |                                   |
| Iceland         |              | x  |                          |                                   |
| Ireland         |              | x  |                          |                                   |
| Italy           |              | x  |                          |                                   |
| Japan           | x            |    |                          |                                   |
| Korea           | x            |    |                          |                                   |
| Luxembourg      |              | x  |                          |                                   |
| Mexico          |              |    | x                        |                                   |
| Netherlands     | x            |    |                          |                                   |
| New Zealand     |              |    | x                        |                                   |
| Norway          |              | x  |                          |                                   |
| Poland          |              |    | x                        |                                   |
| Portugal        |              | x  |                          |                                   |
| Slovak Republic |              | x  |                          |                                   |
| Spain           | Satellite HA |    |                          |                                   |
| Sweden          |              | x  |                          |                                   |
| Switzerland     | x            |    |                          |                                   |
| Turkey          |              |    |                          |                                   |
| United Kingdom  | x            |    |                          |                                   |
| United States   |              |    | x                        |                                   |

\*/according to the Survey in mid-2001

**Table 3. Departures from boundary of total health expenditure defined by the OECD SHA**

**Definition of total expenditure is wider than in the SHA**

| <b>Total expenditure includes</b>                                       | <b>Country examples</b> |
|---|-------------------------|
| Health services provided to foreigners                                  | (most countries)        |
| Certain types of long-term social services                              | Canada                  |
| Research and development expenditure                                    | Austria, France         |
| Environmental health  | Finland                 |
| Private insurance cash benefits (Non-income replacement daily benefits) | Austria                 |

**Definition of total expenditure is narrower than in the SHA**

| <b>Total expenditure excludes</b>   | <b>Country examples</b> |
|---|-------------------------|
| Out-of-country care   | (most countries)        |
| Private investments   | Denmark                 |
| Investments outside hospitals   | Netherlands             |
| Expenditure by other parts of government outside health care administration | UK                      |
| Certain type of NGOs  | Canada, Denmark         |
| Private expenditure on occupational health care                             | Denmark, Spain, UK      |
| School health   | Canada                  |
| Long term health care provided in welfare institutions                      | Australia, Spain        |
| Private expenditures on nursing homes                                       | UK                      |

Source: *OECD Health Data 2002*, [hypertext of sources and methods](#)

Note: These examples are far from complete. Their purpose is to illustrate some of the more frequently reported deviations.

**Table 4. Departures from classification of health expenditure in the OECD SHA**

| <b>Departures from OECD SHA classification</b>   | <b>Country examples</b>   | <b>Effects on comparability</b>  |
|--|---------------------------|--|
| Current expenditure and investments cannot be separated within total expenditures  | New Zealand               | Data on current expenditure are not available  |
| Current expenditure and investments can not be separated within private expenditures                                     | Switzerland               | Current expenditure is overestimated / investments are underestimated                    |
| Inpatient care equals hospital care (it includes outpatient care in hospitals)   | Canada, Spain             | Inpatient expenditure is overestimated / outpatient care is underestimated               |
| Inpatient care does not include doctors` fees<br>( <i>Outpatient includes doctors` fee paid for inpatient services</i> ) | Belgium, Canada, USA      | Inpatient expenditure is underestimated / outpatient expenditure is overestimated        |
| Medical goods are included in outpatient care (or inpatient care)  | Canada, Finland           | outpatient (or inpatient) expenditure is overestimated / medical goods is underestimated |
| Day care is not separated from inpatient or outpatient care  | Majority of the countries |  |
| Home care is not separated from outpatient (or inpatient) care   | Majority of the countries |  |
| Clinical laboratory included in outpatient care  | Japan, Germany            | outpatient expenditure is overestimated / Ancillary services is underestimated           |
| Diagnostic services included in outpatient care  | Japan, Germany            | outpatient expenditure is overestimated / Ancillary services is underestimated           |
| Prescribed and OTC medicine can not be separated   | Germany                   |  |

Source: *OECD Health Data 2002*, [hypertext of sources and methods](#)

Note: These examples are far from complete. Their purpose is to illustrate some of the more frequently reported deviations.