
National Health Accounts

brief history, methodologies and trend
1991-2002

Taiwan Profile

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Short history of national health accounts developed in Taiwan

- The Office of Statistics in the Department of Health (DOH) is the official agency since 1991 to
 - Compile, estimate and publish the national health expenditures
 - In 1999, a task force was formed with an attempt to use OECD standard to establish a NHA methodology
 - Chaired by Vice Minister of Health
 - Experts in the task force
 - Dr. Rachel Lu from Taiwan
 - Dr. Ravi Rannan-Eliya from Sri-Lanka
 - Dr. William Hsiao from Harvard
 - Members in the task force
 - Directorate-General of Budget, Accounting and Statistics (DGBAS)
 - Conducting annual household survey on family income and expenditure
 - Health departments of central and local governments
 - Bureau of National Health Insurance
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The components and data sources of National Health Accounts estimated in Taiwan

■ Public sector

□ DOH Office of Statistics

- Most reliable sources
- Except cash benefits for the elderly and the disabled, which are not directly related to health

■ Private sector

□ Private health insurance

- Adopted from Annual Reports of Life Insurance

□ Private hospital capital investment

- Adopted from DGBAS annual survey estimate
- Moderately reliable

□ Household's out-of-pocket payment

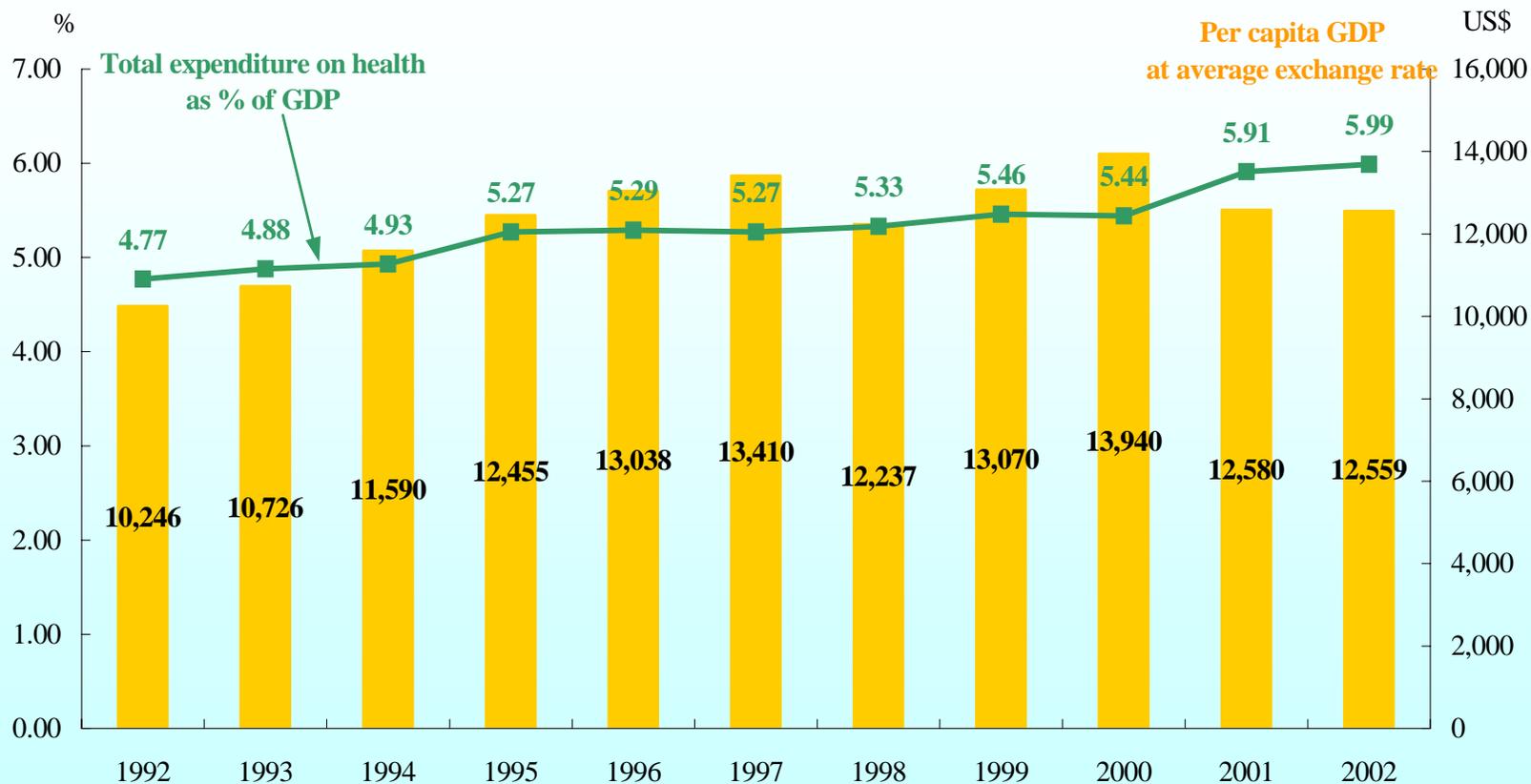
- Methodologies have been developed by the task force in 1999
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Estimation on household out-of-pocket spending in Taiwan

- The strength of Taiwan to estimate out-of-pocket spending: two reliable data sources
 - Hospital admission rates reported by all hospitals to DOH
 - Medical utilization unit price documented in NHI files
 - Estimation on household out-of-pocket spending in Taiwan
 - Hospitalization
 - 10% of the total paid by NHI for inpatient hospital service as patients' out-of-pocket payment
 - Visits to western and Chinese medical clinics
 - NT170 per visit to western clinics
 - NT150 per visit to Chinese clinics
 - Dental visits, self purchased Chinese and western drugs
 - Mainly adopted from annual household survey conducted by DGBAS
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Total expenditure on health as % of GDP for Taiwan

Nation health accounts indicators for Taiwan



Lessons learned from the experience of Taiwan

- Estimation on household out-of-pocket spending
 - We suggest to make it possible to collect data from itemized deduction in tax return
 - We suggest governmental agencies (DOH) need to conduct routine biannual national household survey on out-of-pocket spending
 - Estimation on private hospital capital investment
 - Build up medical price index and drug price index
 - Validate data of private hospital capital investment
 - Reach consensus of stakeholders on NHA methodologies
 - A great task needs a great collaboration
 - International assists on methodologies
 - Asian Pacific National Health Accounts Network
 - Domestic consensus
 - DOH, DGBAS, BNHI and academic scholars
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