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SHA-Based Health Accounts  
in 13 OECD Countries: Country Studies  
**Australia**  
National Health Accounts 2000

Lindy Ingham, Rebecca Bennetts and Tony Hynes

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**SHA-BASED HEALTH ACCOUNTS IN THIRTEEN OECD COUNTRIES  
COUNTRY STUDIES: AUSTRALIA  
NATIONAL HEALTH ACCOUNTS 2000**

**Lindy Ingham, Rebecca Bennetts and Tony Hynes**

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## TABLE OF CONTENTS

ACKNOWLEDGEMENTS .....	3
FOREWORD .....	5
AVANT-PROPOS .....	6
INTRODUCTION .....	7
Summary data on health expenditure .....	7
Conclusions .....	17
ANNEX 1: METHODOLOGY .....	19
Data sources .....	19
Other methodological issues .....	21
ANNEX 2: TABLES .....	23
ANNEX 3: AUSTRALIA 2000 SHA TABLES .....	28

## 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 first in this series, presenting the Australian 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 – which 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 premier de la série, il examine les comptes de la santé fondés sur le SCS en Australie.

7. Face à la nécessité croissante 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. Health expenditure in Australia continues to be reported domestically using the Australian National Health Accounting (NHA) framework. This framework, which has operated since the early 1960s, is based on a national health expenditure matrix showing areas of expenditure (functions of health care) by sources of funding.

12. Since 1998, the Australian Institute of Health and Welfare, which has responsibility for developing estimates of national health expenditure, has collated and stored its health expenditure data in a way that enables it to simultaneously report national health expenditure according to the national framework and OECD's System of Health Accounts (SHA). In recent months, the Institute has established a Health Expenditure Advisory Committee (HEAC) comprised of data users and providers to give it advice on possible revisions to health expenditure reporting in Australia. This may include the development of an Australian System of Health Accounts that can be mapped to the OECD's SHA, but which uses terminology that is more relevant to the Australian domestic situation. If this can be achieved, the revised SHA will be better able to provide more detailed and comprehensive data for both national purposes and international comparability.

### Summary data on health expenditure<sup>1</sup>

13. The major difference between estimates derived using the Australian NHA and the SHA is the value of total expenditure. The NHA includes all the 'health' and 'health-related' functional classifications, except 'Education and training of health personnel' in its estimates of total health expenditure. The SHA, on the other hand, includes, as well as the 'health' functions, only HC.R.1 – 'Capital formation of health care provider institutions' – from the 'health-related' functions in its total health expenditure estimates. In 2000 the difference represented 2.1% of total health expenditure.

14. To achieve greater comparability between the domestically reported estimates of health expenditure and their international counterparts, it is planned to seek advice and support from the HEAC to allow the domestic reports to exclude expenditure on those health-related items that are not included in the estimates of total expenditure in the SHA (such as research) from the estimates of total expenditure on health. These would then need to be reported separately as health-related functions, in order to maintain comparability between the total health and health-related expenditures with what has previously been reported as total health expenditure in the NHA.

15. Total health and health-related expenditure reported for Australia (both domestically and internationally) is slightly underestimated in that it excludes Defence Force and school health expenditure and some expenditure incurred by Corrective Services Institutions. Difficulties in separating expenditures incurred by local governments on particular health functions from those of state and territory governments means that these funding sources are often combined. However, it is felt that the contribution of local governments is quite small. In many cases expenditure by local governments is included in the estimates as expenditure on health administration (a combination of ICHA-HC.7 and ICHA-HF.1.1).

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1. Note that data presented in this chapter may differ slightly from the Australian data in the comparative chapter due to certain small reallocations of expenditure made after completion of the comparative analysis.



***Health expenditure by financing source***

Using the SHA definition of total health expenditure, during 2000, AUD 3 119 (2 363 USD PPP) per capita was spent on health in Australia. Government funding of health expenditure amounted to AUD 2 146 (1 626 USD PPP) per capita, and private funding a further AUD 973 (737 USD PPP) per capita.

Figure 1: **Total health expenditure by financing agent** (Total health expenditure = 100)  
**Australia, 2000**

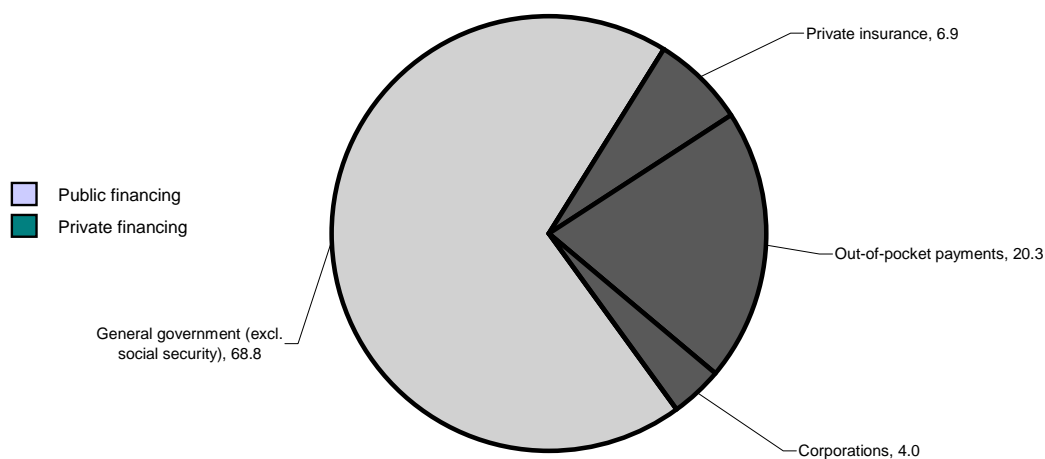


Figure 2: **Total health expenditure by function** (Total health expenditure = 100)  
Australia, 2000

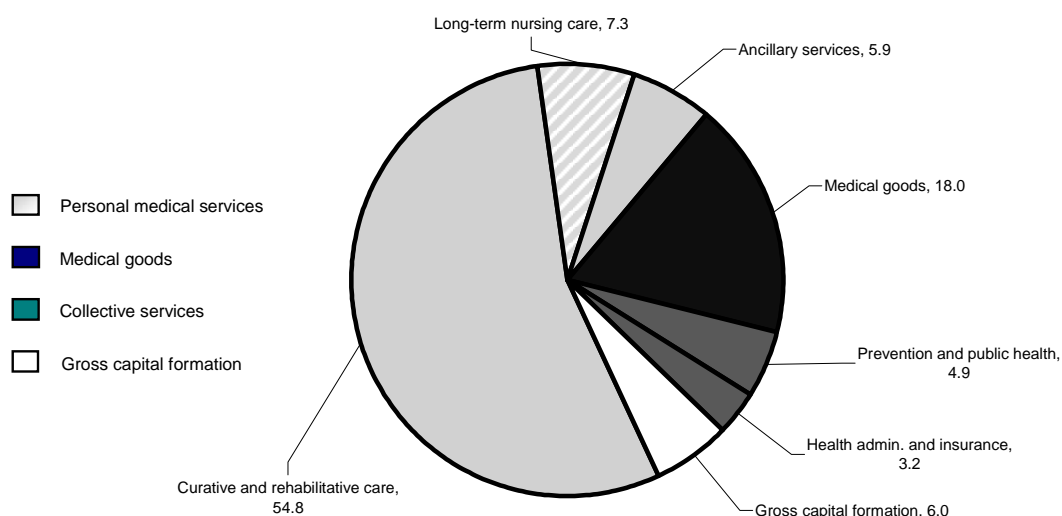


Figure 3: **Current health expenditure by mode of production** (Current health expenditure = 100)  
Australia, 2000

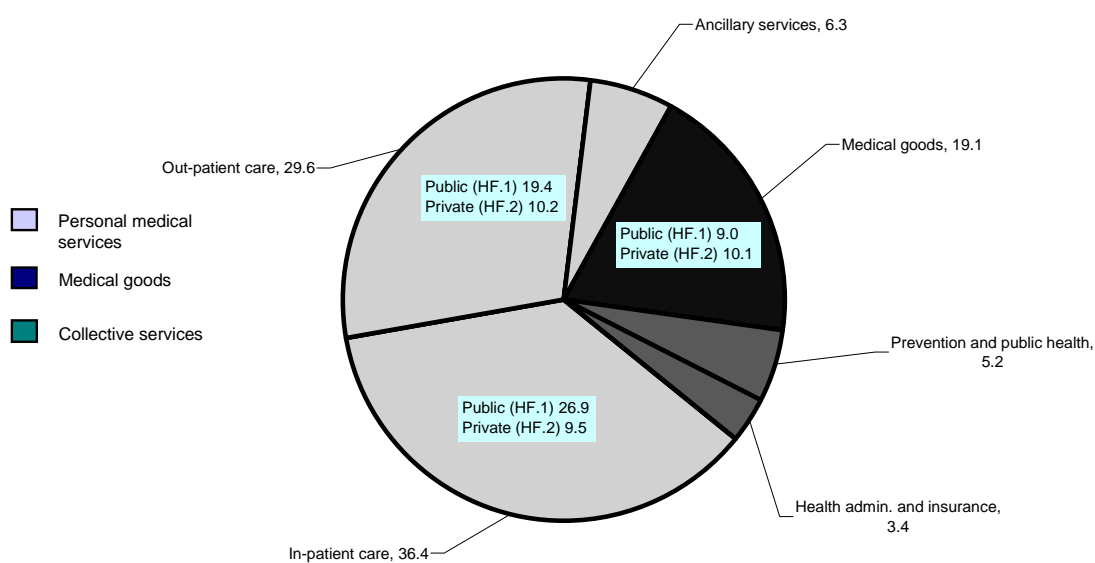
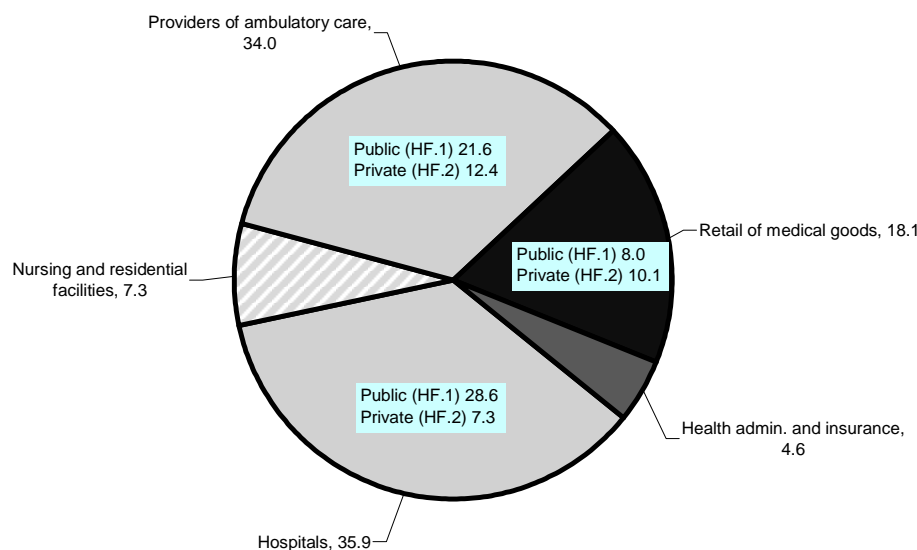


Figure 4: **Current health expenditure by provider** (Current health expenditure = 100)  
Australia, 2000



16. Total government funding for health expenditure represented 68.8% of the total health expenditure in 2000. Of this, the central government (Australian Government) provided 67.6%, while state and territory governments and local government authorities, combined provided 32.4% (Figure 1 and Table A1). Most services provided by medical practitioners (physicians) in Australia are substantially funded by the Australian Government through the national health funding arrangements known as Medicare. Medicare is administered by the Australian Government Department of Health and Ageing (DoHA), which also administers the national Pharmaceutical Benefits Scheme (PBS). Another Australian Government agency of importance in the funding of health services is the Department of Veterans' Affairs (DVA). DVA funds a range of health services provided to eligible veterans and their dependents. The main areas of expenditure funded by DVA include hospital services, services provided by physicians and prescription pharmaceuticals under the Repatriation Pharmaceutical Benefits Scheme (RPBS).

17. State and territory governments have primary responsibility for regulating health services within their jurisdictions. For example, they regulate the licensing of physicians, dentists and some other health professionals (including nurses) to enable them to practise within the respective states and territories. They each operate public hospital networks and share the funding of those networks with the Australian Government under Australian Health Care Agreements.

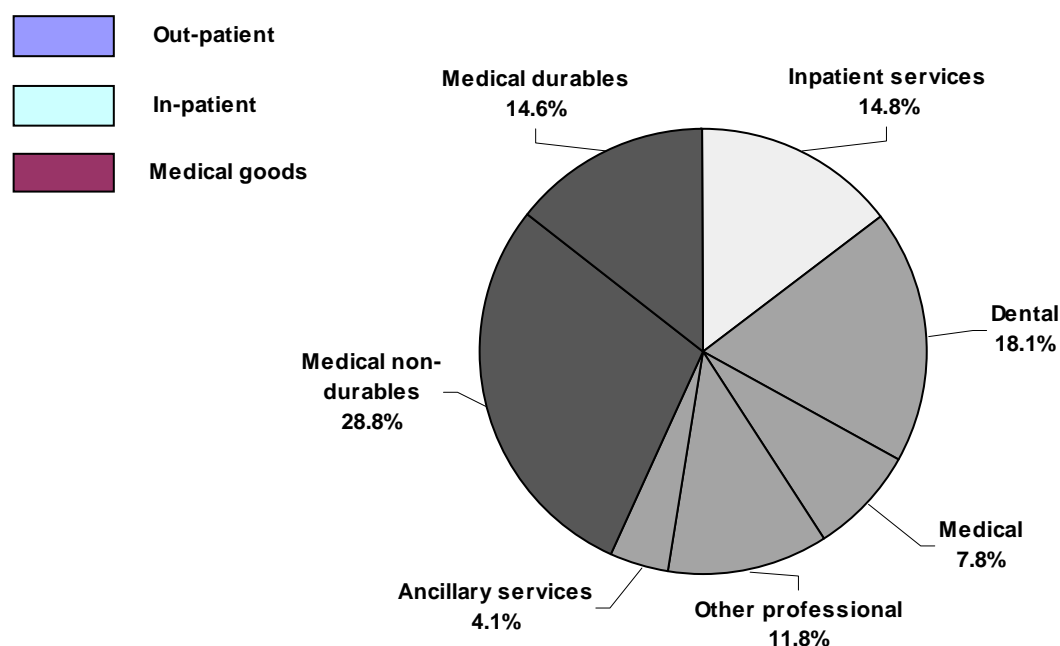
18. All Government expenditures—by both the Australian Government and the various state and territory governments—are included as funding by general government (excluding social security) in the Australian version of the SHA.

19. Although Australia has a specific 'Medicare levy' on income tax (currently the basic levy is set at a maximum of 1.5% of taxable income of individuals), the revenue it raises is not earmarked for expenditure on the services covered by Medicare. The levy was introduced in 1984 to help fund the 'additional costs' involved in introducing Medicare. At that time, the major such additional costs were the cost of extending eligibility for 'free' public hospital care to all Australian citizens and increasing coverage of Australian Government medical benefits. In the Australian fiscal year beginning 1 July 1984 the revenue raised through the levy raised was equivalent to about 10% of total Australian Government health funding.

In 2000, total revenue raised through the Medicare levy was equivalent to around 16.4% of total health funding by the Australian Government.

20. Estimates of health funding by the Australian Government include a 30% rebate on private health insurance premiums. This rebate is related to the premiums paid by Australians for private health insurance cover and is not directly related to benefits paid by private health insurance organisations. However, because the revenues received by private health insurance organisations are used, in one way or another, to fund health services, this particular form of the funds' revenue is regarded as indirect subsidies by the Australian Government to the providers of those types of services that are covered by private health insurance (mainly private hospital services and dental services).

**Figure 5: Out-of-pocket funding of current expenditure, by function, Australia 2000 (percent)**



21. The non-government sector provided 31.2% of total funding of health expenditure in 2000. The largest share of this (20.3%) was private out-of-pocket payments, all of which was current expenditure (Figure 1).

22. The Australian Government encourages strong private sector involvement in health services provision and financing. It has introduced incentives to the Australian public to join health insurance funds. For example, in January 1999 it introduced a 30% subsidy to individuals who acquire private health insurance, taken either as a reduced premium (with the health funds being reimbursed by the Commonwealth) or as an income tax rebate. In 2000-01 an additional incentive, the Lifetime Health Cover strategy, was introduced to foster lifelong participation in private health insurance.

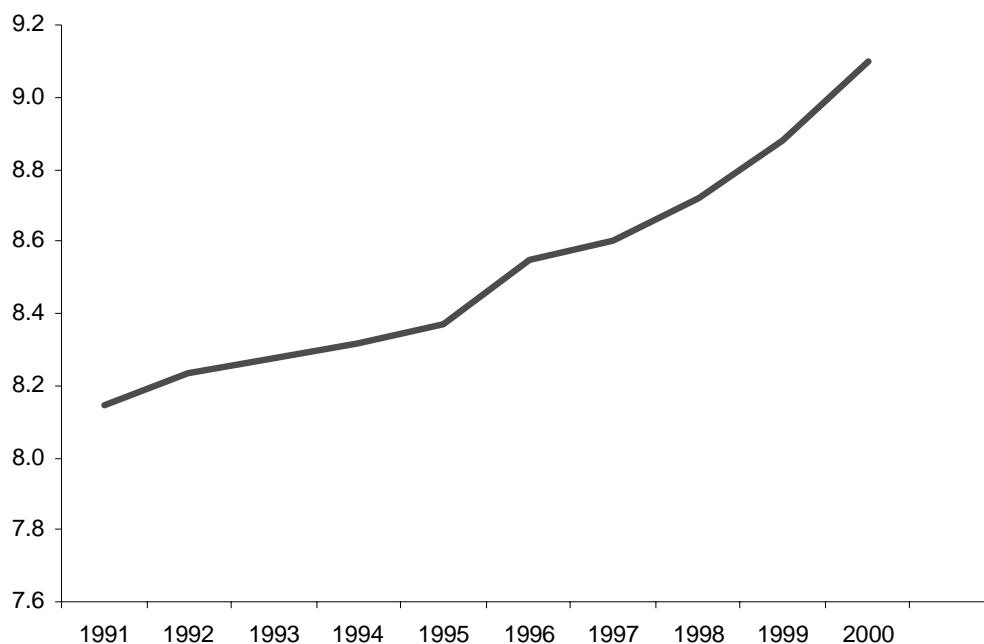
23. Pharmaceuticals (28.8%), dental services (18.1%) and medical durables (14.6%) accounted for most out-of-pocket funding for health (Figure 5). Most of the out-of-pocket funding for pharmaceuticals was for prescription items that did not attract government benefits under the PBS and over-the-counter medications (which include medicines purchased through other retail outlets, such as supermarkets). Private dental services are not covered by Medicare, but attract limited benefits from private health insurance through ancillary benefits tables. Therefore, out-of-pocket payments are important sources of funding for dental services. This also applies in respect of services provided by other health professionals

(acupuncturists, physiotherapists, osteopaths, chiropractors, etc). They represented 11.8% of all out-of-pocket funding in Australia during 2000.

24. 6.9% of all funding for health, or 7.3% of current health funding, was provided by private health insurance funds in 2000.

25. Australia's expenditure on health, using the SHA definition of total expenditure on health, represented 9% of GDP in 2000. Current expenditure on health was 8.5% of GDP in 2000. Because estimates of health expenditure using the SHA definitions have been calculated since 1998 only, comparisons of the share of GDP on this basis can only be provided for 1998, 1999 and 2000. In 1998 and 1999, the share of GDP used to fund total health expenditure was 8.6% and 8.7% respectively. Using the Australian NHA framework as the basis for estimating total health expenditure (that is, including expenditure on health research and development) health expenditure as a proportion of GDP has grown steadily from 8.1% in 1991 to 9.1% in 2000 (Figure 6).

**Figure 6: Health expenditure as a proportion of GDP, Australia, 1991 to 2000 (per cent)**



26. The real growth rate of total expenditure on health averaged 5.8% p.a. between 1998 and 2000.

27. Using the SHA definition of total health expenditure, it is estimated that 94.0% of total health expenditure in 2000 was current expenditure. The remaining 6.0% was investment in health infrastructure.

### ***Health expenditure by function***

28. In 2000, 91.4% of current expenditure on health was used to purchase personal medical services and goods (HC.1–HC.5). More than half the total current expenditure (58.3%) was spent on curative and rehabilitative care services (H.C.1, H.C.2) (Figure 2; Table A2 and Table A5). Of this, 49.2% refers to in-patient care and 50.8% to out-patient curative and rehabilitative care.

29. Health goods (19.1%), especially pharmaceuticals and other medical non-durables (15.2%) also accounted for a large share of current expenditure. Expenditure on prescribed medicines amounted to 10.0% of the total current health expenditure: Expenditure on long-term nursing care services represented

about 7.7% in current expenditure. All of this was for in-patient long-term nursing care. Home care services in Australia are considered to be 'welfare services' and are not included in the estimates of health expenditure. Ancillary services' share of current expenditure (6.3%) mostly related to clinical laboratory expenses (2.1%) and diagnostic imaging (2.4%). Both of these types of services are essentially covered by medical benefits under Medicare.

30. Between 1998 and 2000, expenditure on curative and rehabilitative care increased, in real terms, by 3.5% p.a; expenditure on long-term nursing care services by 1.7% p.a; and medical goods by 17.8% p.a.

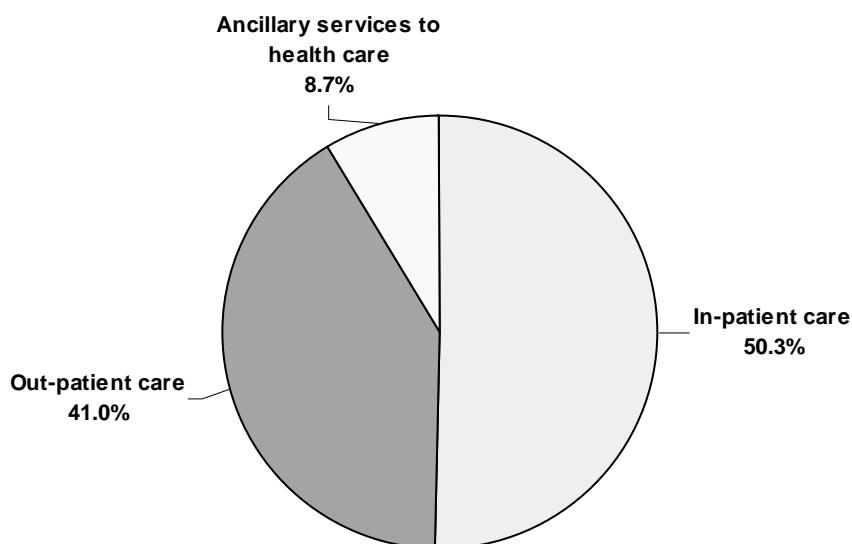
### ***Current health expenditure by mode of production***

31. Mode of production is a classification not used extensively in the Australian Health Accounts, in either national or international reporting. For example, it is not possible to split expenditure on day-care services from other admitted patient services. Similarly, out-patient services are not split between curative and rehabilitative modes of production. Furthermore, the data on home care services refer only to long-term nursing care for the aged, whereas the data on in-patient services refer to services provided by hospitals and nursing care facilities.

32. Personal health care services account for 72.3% of current expenditure on health in Australia in 2000 (Figure 3). A further 19.1% of current expenditure relates to medical goods dispensed to out-patients, so a total of 91.4% of current expenditure is for what could be classified as personal health care goods and services.

33. In 2000 50.3% of the expenditure on personal health care services (HC.1-HC.4) referred to in-patient services and 41.0% to out-patient services. The remaining 8.7% referred to ancillary services. (Figure 7 and Table A3).

**Figure 7: Current expenditure on personal health care services, by mode of production, Australia, 2000 (per cent)**



34. Between 1998 and 2000 expenditure on in-patient services increased, in real terms, by 3.0% p.a. and expenditure on out-patient services increased by 4.1% p.a.

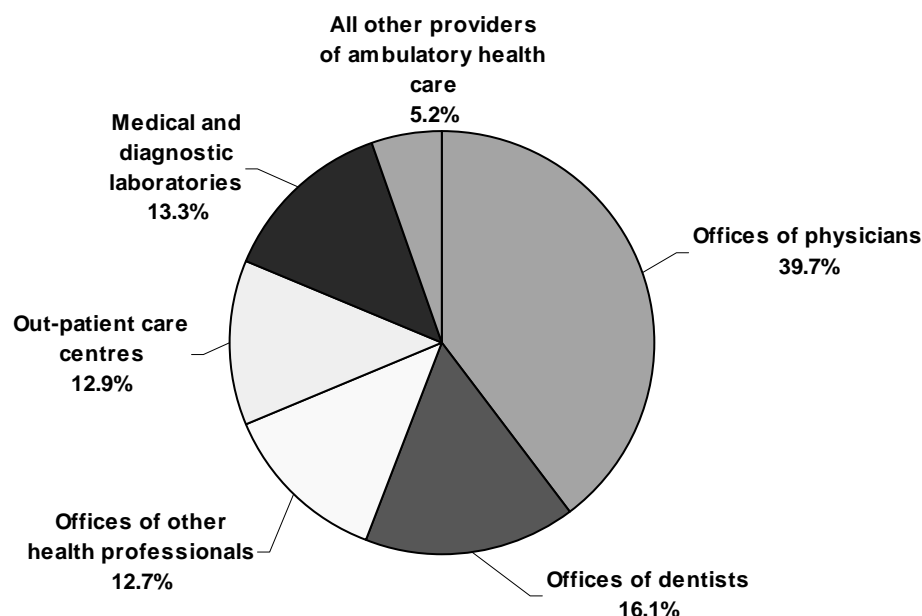
***Current health expenditure by provider***

35. Hospitals are the most important providers of health goods and services in Australia. In 2000 35.9% of total current health expenditure was spent on care provided in hospitals (Figure 4 and Table A4). 7.3% was spent on nursing and residential care facilities and 34.0% on care by providers of ambulatory health care.

36. Expenditure on retail sale and other providers of medical goods amounted to 18.1%: 12.9% dispensing chemists and 5.3% other retail sales. General health administration, including administration of private health insurance accounted for 4.6% of total current expenditure on health in 2000.

37. Of the expenditure on services provided by providers of ambulatory health care services, 39.7% was spent on services provided by offices of physicians (90.8% on out-patient services and 9.0% on services to in-patients) and 16.1% on services by offices of dentists (Figure 8).

**Figure 8: Health funding, by ambulatory health care service provider type, 2000, Australia**



38. Between 1998 and 2000 expenditure on hospitals increased, in real terms, by 2.1% p.a.; expenditure on residential care facilities for the aged increased by 3.0% p.a.; and expenditure on ambulatory health care increased by 5.8 p.a%.

***Current health expenditure by function and provider (SHA Table 2)***

39. Of the AUD 20 649 million spent on in-patient care in 2000, 75.1% related to services provided by general hospitals. In addition 3.3% was for services provided in hospitals by medical practitioners and 20.1% for services provided by residential aged care facilities. A further 1.4% was for services provided by mental health and substance abuse hospitals.

40. Medical practitioners were the largest providers of out-patient services (41.4%). In addition, 23.3% of the expenditure on out-patient services was for services provided by general hospitals; 18.5% for services by dentists and 14.6% for other professional services. Small shares were for services in mental health and substance abuse hospitals (0.6%) and state and territory government community health care facilities (1.7%).

41. Expenditure on health goods includes non-durables (79.5%) and durables (20.5%). In Australia, most prescribed medicines are covered by the PBS or RPBS. In 2000 prescribed medicines accounted for 66.0% of all expenditure on non-durables. Non-durables dispensed through pharmacies represented 84.9% of all expenditure on non-durables. A further 6.2% were dispensed through out-patient facilities at hospitals and the remaining 8.9% was for over-the-counter medicines sold through supermarkets and other retail outlets.

42. In Australia the ancillary services to health care (HC.4) consists of:

- Clinical laboratories;
- Diagnostic imaging; and
- Patient transport.

43. The first two of these are assumed to be provided by HP3.5 'medical and diagnostic laboratories' although it is known that a small number of pathology tests are undertaken by private medical practitioners in their own surgeries using desktop analysers. These are claimed through Medicare and included in the Medicare statistics as pathology services. These would be included in the estimates of expenditure on services provided in medical and diagnostic laboratories.

44. Clinical laboratory services, which are regarded in Australia as 'medical services', accounted for 47.5% of expenditure on services provided by medical and diagnostic laboratories. The remaining 52.5% was related to diagnostic imaging services (also classified as medical services in Australia).

45. The only patient transport services that are reported separately are those services that are not included in the operating costs of hospitals.

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

#### *Spending structure of the financing agents by provider*

46. All funding by governments (HF.1) in Australia is general government funding (HF.1.1). In 2000, governments spent 42.1% of their current health funding on services provided by hospitals. Care provided by providers of ambulatory care accounted for 31.8% of government funding. Of this, 49.3% was for care provided by offices of physicians and 2.6% was for care provided by offices of dentists. 11.9% of government funding was spent on retail sale and other providers of medical goods.

47. Australian Government funding (HF.1.1.1) included expenditure on hospitals (33.0%), providers of ambulatory health care (34.3%), nursing and residential care facilities (11.3%), retail sale of medical goods to out-patients (16.5%), general health administration and insurance (4.9%) and provision and administration of public health programmes (0.1%).

48. Services provided by hospitals were the main targets for funding by state and territory governments (65.6%). Ambulatory care attracted (25.2%), general health administration and insurance (6.6%) and nursing and residential care facilities (2.6%).



49. In 2000 most private expenditure on health (HF.2) in 2000 flowed to ambulatory health care (38.6%) and to retail sale and other providers of medical goods (31.5%). Another 22.7% was spent on hospital treatments – particularly services provided in private hospitals.

50. The main focus of private health insurance in Australia is services provided by hospitals. Consequently, private health insurance funds (HF.2.2), spent 53.5% of their funding on services provided by hospitals. Ancillary tables provided by health insurance funds provide limited cover for services provided by dentists and other health professionals. These attracted 12.5% and 5.4%, respectively, of funding by private health insurance funds in 2000.

51. In 2000 the major part of private households' out-of-pocket payments were spent on retail sale and other providers of medical goods (43.4%): 22.6% on dispensing chemists, 20.7% on all other sales of medical goods. This is due to the fact that private households have to pay statutory co-payments for pharmaceuticals and therapeutic appliances and due to a trend in buying more over-the-counter medicines. The remaining expenses went to providers of ambulatory health care (40.4%): 18.1% on offices of dentists, 11.8% on offices of other health practitioners, 2.2% to medical and diagnostic laboratories, 6.4% to offices of physicians and 1.9% to other providers of ambulatory health care. Nursing and residential care facilities accounted for (5.9%) while hospitals accounted for 10.3%. Since in most cases the payments by the public long-term nursing care insurance do not cover all expenses for nursing homes, the patients (or their relatives) have to pay the remaining part themselves. If they are not able to pay, the public assistance (included in general government) stands in.

#### *How different providers are financed*

52. 79.8% of the expenditure on hospitals was funded by governments, 10.9% by private insurance and 6.3% by the individuals (out-of-pocket). The remaining 3.0% was by injury compensation insurers (workers' compensation and compulsory motor vehicle third party insurers).

53. In 2000, 82.3% of the expenditure on nursing and residential care facilities was paid by governments, particularly the Australian Government (75.4%). Private households paid the remaining 17.7%.

54. 63.6% of the expenditure on ambulatory health care providers was covered by government funding, 26.1% by private households and 6.0% by private insurance. Offices of medical practitioners received 78.9% of their funding from governments and 10.5% from private households.

#### ***Current health expenditure by function and financing agent (SHA Table 4)***

##### *Functional structure of spending by financing agent*

55. In 2000, the Australian Government spent 76.5% of its current health expenditure on personal health care services. 43.0% was spent on in-patient services, 24.8% was spent on out-patient services and 8.7% was spent on ancillary services. Australian Government expenditure on medical goods was 17.4%. Expenditure on health administration and on prevention and public health services contributed 4.1% and 2.0%, respectively.

56. General government (including the Australian Government, the state and territory governments and local government authorities) spent 75.6% of its total current expenditure on health on personal health care services, especially on in-patient services (39.6%). 13.2% flowed into health goods and 7.6% to prevention and public health services.

57. Most of the expenditure of the state and territory governments was spent on personal health care services (73.3%): 30.9% on in-patient services, 38.0% on out-patient services and 4.4% on ancillary

services. Prevention and public health services function is one of the most important focuses of funding by state and territory governments (21.9%).

58. The private sector in Australia spent 65.4% of their current expenditure on personal health care services in the year 2000. Of this, 29.5% referred to in-patient services, 32.1% to out-patient services and 3.7% to ancillary services. Private expenditure on medical goods amounted to 31.5%. 3.1% of private funding paid for health administration.

59. Private health insurance directed 81.1% of its funding to personal health care services, 60.4% on in-patient services, 17.9% on out-patient services and 2.9% on ancillary services to health care. 13.6% was spent on administration and 5.2% was spent on medical goods.

60. More than half, (56.7%) of the private households' out-of-pocket payments referred to personal health care services. The remaining expenditure went on medical goods: 28.8% on pharmaceuticals and 14.6% on therapeutic appliances. Co-payments and OTC-expenditure were the reasons for this.

#### *How the different functions are financed*

61. In 2000, the general government funded 74.0% of the expenses on in-patient services. Of the remaining 26.0%, private insurance accounted for 12.2%, private households paid 8.9% and other non-government funding sources 4.9%.

62. Again general government and especially the Australian Government is the most important source of funding for out-patient services. General government's share being 65.4% (Australian Government's share: 40.7%). Private insurance paid 4.4% and private households 27.9% of the expenditure on out-patient services. The remaining 2.4% was sourced from other non-government funding sources (largely injury compensation insurers).

63. Ancillary services to health care include clinical laboratory and diagnostic imaging, as well as patient transport. Governments funded 81.1% of expenditure on ancillary services. This is largely due to the fact that almost all clinical laboratory and diagnostic imaging services are covered by Medicare, which pays a large proportion of the fees charged for these types of services. Funding by the Australian Government, which is responsible for Medicare, accounted for 67.8% of all funding for ancillary services. 14.2% of the funding came from private households and 3.4% from private health insurance funds.

64. Almost all of the funding for medical goods comes from either government sources (47.2%) or out-of-pocket payments (49.7%).

65. 57.2% of expenditure on pharmaceuticals was funded by governments (54.1% by the Australian Government and 3.1% by other governments). The private sector share was 42.8%. 41.5% of the expenditure on pharmaceuticals being funded by private households.

66. All of the expenses on prevention and public health services were funded by general government. The Australian Government's share being 19.1% and the states and territories 80.9%.

#### **Conclusions**

- There is very little difference between the estimates of health expenditure based on the SHA classifications and those calculated using the Australian Health Accounts. In 2000 the difference represented 2.1% of estimated health expenditure.
- In 2000 AUD 3 119 (2 363 USD PPP) per capita – that is 9.0% of GDP – was spent on total expenditure on health using the SHA definition of total health expenditure. Public funds financed 68.8% of the total expenditure.

DELSA/ELSA/WD/HTP(2004)1

- Curative and rehabilitative care accounted for more than half (58.3%) of the current expenditure in 2000.
- 50.3% of expenditure on personal health care services referred to in-patient services, 41.0% to out-patient services and the remaining 8.7% to ancillary services to health.
- 35.9% of the total current health expenditure was spent on care provided in hospitals, 34.0% on providers of ambulatory health care.
- Almost half of the private households' out-of-pocket payments (43.4%) was spent on medical goods.
- Between 1998 and 2000, the growth of total expenditure on health was 9.0% in current terms and 5.8% in real terms.

## ANNEX 1: METHODOLOGY

### Data sources

#### *Public sector*

67. The major data sources for the production of annual estimates have changed over time largely due to changes in major Australian Government (formerly called Commonwealth Government) funding programs, which in combination with state and territory governments provide the bulk of funding for health expenditure in Australia.

68. In Australia, hospitals, medical services and pharmaceuticals are the three largest contributors to health expenditure. These three areas are substantially subsidised by the Australian Government. Therefore, any changes in funding by the Australian Government in these areas, has a large influence on all health expenditure.

69. Most data on expenditure by the Australian Government comes from financial statements provided by the Department of Health and Ageing. Other major sources of data on expenditure by the Australian Government are:

- Department of Veterans' Affairs (special tabulations).
- Medicare statistics (essentially payments of benefits for medical services covered by Medicare).
- Cost to government of pharmaceutical benefits under the Pharmaceutical Benefits Scheme (PBS)
- Australian Bureau of Statistics surveys of research and development activities in Australia.

70. For public (non-psychiatric) hospitals and public (psychiatric) hospitals expenditure and revenue data are collected from each hospital within each of the states' and territories' public hospital system. These collections are maintained by AIHW under a separate program known as Australian Hospital Statistics (AHS).

71. For the State and territory governments the major sources of information on expenditure on most health activities are special tabulations provided by each of the jurisdictional departments responsible for health services. In addition, the AIHW uses the ABS public finance data to verify its estimates of recurrent expenditure and to provide estimates of capital formation.

#### *Private sector*

72. Estimates of expenditure by private health insurers in Australia are obtained from the Private Health Insurance Administration Council (PHIAC) on a quarterly basis. The PHIAC data are adjusted by AIHW to remove the subsidisation effect of the rebate on premiums paid by the Australian Government.

73. Estimates of expenditure by individuals relates to out-of-pocket expenditure, which includes cost-sharing with governments and insurers. These estimates come from a number of sources. For services cost-shared with the central government the data are sourced from Australian Government information. The major ones of this type are medical and pharmaceutical services for which PBS benefits are paid. Also the Australian Bureau of Statistics produces annual estimates of final consumption expenditure by households on different types of health care. Those estimates are used, sometimes in conjunction with data from other sources, to produce estimates of expenditure by individuals on:

- Dental services;
- Other professional services;
- Aids and appliances
- Ambulance services.

74. Estimates are also made of compensable patients relating to workers' compensation and third party insurers. The data used to estimate funding of different types of health services by providers of injury compensation are provided by those organisations in special tabulations requested by AIHW. The data used in the estimation of expenditure does not include amounts paid, for example, in respect of future medical costs. It only includes amounts paid to providers of health services by the insurers.

***Differences between classification of health expenditure in national practice and the International Classification for Health Accounts***

75. Australian classification of financial sources is less detailed than the ICHA-HF. We distinguish between different levels of government, have the private health insurance, and individuals, but we do not have private social insurance or social security funds.

76. As mentioned earlier In the Australian national functional classification, there are no modes of production.

77. The provider classification indicates where the service took place. The classification in Australia includes hospitals, high level residential care, ambulance, medical services, other professional services, pharmaceuticals, aids and appliances, community and public health, dental services, administration and capital.

78. For the filling of the SHA tables on functions of health care, the Australian classifications of functions and providers have to be combined. For example, in-patient curative care includes the Australian medical services and nursing services provided in hospitals. Also, it is not possible to separate day- care from out-patient treatment in hospitals.

79. For detailed information on the differences between national and SHA classifications, please refer to the enclosed tables.

***Estimates on total expenditure***

80. The SHA manual defines total expenditure on health as to include imports of health care, such as health spending abroad by Australian residents travelling overseas, and exclude exports of health services, such as services provided by Australian providers to non-residents while temporarily in Australia.

81. Australia's national health accounts attempt to measure the value of health goods and services provided in Australia. This would include the value of goods and services provided to visitors to Australia as well as to Australian residents. It does not normally include the purchase by Australians of health goods and services from providers in other countries. An exception to this would be where insured persons claim benefits in respect of eligible services provided to them while they are temporarily absent from Australia. It is understood that such expenditures abroad by Australians are included in the estimates of funding by private health insurance, but the extent of this is unknown.

82. Estimated health expenditure for 2000, using the ICHA health expenditure classifications only, was AUD 60 368 million. In the national matrix, this is equivalent to the estimate of recurrent (non-capital) expenditure, less expenditure on research and development and some other small expenditure items that are classified in the national matrix as community health, public hospitals and administration, but which are given ICHA-HC code R.3.

83. The Australian Health Accounts were developed in the 1970s with regard to the WHO' National Health Accounts (NHA). In order to comply with the OECD standards, Australian data has to be recalculated, since there are some important differences between the two systems in terms of definitions and detailed classifications. Most importantly, the expenditure on R&D, food, hygiene and drinking water control, environmental health and administration expenditure has to be subtracted from the Australian total expenditure on health in order to derive the SHA definition of total expenditure on health. Note that Australia does not include all expenditure on education and training of health personnel in its estimates of health expenditure. In 2000, the difference in value of total health expenditure amounted to AUD 1.3 billion (2.1% of Australian health expenditure).

## **Other methodological issues**

### ***Health services provided by general hospitals***

84. It is not possible to readily distinguish between in-patient and out-patient care, day care and home care. Services provided in hospitals in Australia are not normally classified as 'in-patient' and 'out-patient' services, as is the case with the SHA. The normal terminology used in Australia refers to 'admitted patient' services and 'non-admitted' patient services. Consequently, there is some difficulty in adjusting the Australian hospital data to conform with some of the SHA's expenditure categories.

85. Admitted patient services are services provided to patients who are formally admitted to a hospital. This can include patients admitted for day-only procedures or for more extensive treatment, involving overnight stays. Some limited information is available in respect of insured patients on the extent of expenditure on day-only hospital services, but the hospital statistics on which total hospital expenditure is based do not make such distinction.

86. Non-admitted patient services are services provided to patients who do not require formal admission to the institution. They include out-patient clinics operated by hospitals as well as services provided by emergency departments that do not result in a formal admission to the hospital.

87. Public hospitals (*i.e.* those hospitals operated by, or on behalf of, state and territory governments) provide details of their expenditure and revenue through the AHS. They also provide estimates of the fraction of costs that relate to admitted patient care. This is referred to as the 'In-patient fraction' or 'Ifrac' for the hospital concerned. That Ifrac is applied to both the expenditure and non-patient revenues of the hospital in order to allocate expenditure and revenue to admitted and non-admitted patient services. Patient revenue is all assumed to be related to admitted patient care.

88. In the case of private hospitals, it is assumed that all expenditure and revenue relates to admitted patient services.

89. In order to allocate expenditure to the ICHA-HC categories, ratios developed during the 1990s for identifying the proportions of admitted patient costs in public hospitals that were receiving 'acute care', 'rehabilitative care' and 'maintenance care'. Acute care is considered to be relatively synonymous with the ICHA-HC category 'In-patient curative care'. In the case of non-admitted patient care, at this stage and in the absence of evidence to the contrary, it has been assumed that all such services are classifiable as 'Basic medical and diagnostic services'.

90. Services provided to patients in general hospitals can be classified as 'public' or 'private' treatment. This depends on whether the patient concerned elects to be treated by medical practitioners chosen by the hospital concerned or by medical practitioners that the patient chooses.

91. Where a patient chooses to be treated as a public patient, all the costs involved in his/her treatment are included in the operating costs of the hospital concerned and are classified as part of in-patient care. Not all the services provided to private patients, on the other hand, are included in the hospital

operating costs. The medical services that form part of patient's treatment are regarded as 'medical services' under the Australian health expenditure reporting arrangements. They are regarded as being provided by the medical practitioner concerned. In calculating expenditure under the SHA, on the other hand, they are regarded as 'in-patient services' provided by 'offices of physicians'.

92. In the case of private hospitals, all medical services provided to patients who are treated are regarded as medical services provided by the medical practitioner concerned. They do not form part of the hospital expenditure estimates in national health reporting. Like the private medical services provided in public hospitals, in calculating expenditure under the SHA these services are also regarded as 'in-patient services' provided by 'offices of physicians'.

### ***Health services provided by nursing homes***

93. Institutions that provide residential care services to older people or to people with disabilities all come under one classification 'residential care facilities'. They are not separately categorised as nursing homes, hostels, etc. and therefore cannot be easily identified as such.

94. The dependency levels and care needs of residents and potential residents of these institutions are assessed prior to admission and re-admission and are regularly re-assessed during the course of their stay(s) within the institution. They are classified into one of eight care need categories during such assessment and re-assessment and must be provided with a level of care by the institution that is commensurate with their assessed needs. Such care attracts differential subsidies from the Australian Government. Residents who are assessed as coming within categories 1-4 are classified as receiving 'high-level' residential care; those in categories 5-8 are regarded as receiving 'lower-level' residential care.

95. There are many people admitted to residential care facilities for a 'health' reason and they receive on-going health care as a result of their admission. Other people within the same residential care facilities are admitted for 'non-health' reasons and receive welfare services as a result of that admission. To further complicate the situation, some people who were admitted for a non-health reason may, at times during their stay in the institution, be provided with health care.

96. While we cannot clearly identify which residents in an institution are actually receiving health care at any time and which are receiving welfare services, a protocol has been adopted within Australia that residents receiving high-level residential care are regarded as receiving health care and those receiving lower-level care are receiving a welfare service.

### ***Medical services***

97. As explained above, in reporting expenditure on medical services within Australia, expenditure on services provided to admitted patients in hospitals who choose to be treated by the doctor of their choice are included.

## ANNEX 2: TABLES

Table A1: Total health expenditure by financing agents		First available year		Last available year	
		1998		2000	
		AUD million	percent	AUD million	percent
HF.1	General government	34,556	68.0%	41,538	68.8%
HF.1.1	General government excluding social security funds	34,556	68.0%	41,538	68.8%
HF.1.1.1	Central government	22,973	45.2%	28,083	46.5%
HF.1.1.2;1.1.3	Provincial/local government	11,583	22.8%	13,455	22.3%
HF.1.2	Social security funds	—	—	—	—
HF.2	Private sector	16,272	32.0%	18,829	31.2%
HF.2.1	Private social insurance	—	—	—	—
HF.2.2	Private insurance enterprises (other than social insurance)	3,886	7.6%	4,160	6.9%
HF.2.3	Private household out-of-pocket expenditure	9,964	19.6%	12,240	20.3%
HF.2.4	Non-profit institutions serving households (other than social insurance)	3	0.0%	—	—
HF.2.5	Corporations (other than health insurance)	2,419	4.8%	2,429	4.0%
HF.3	Rest of the world	—	—	—	—
	<b>Total health expenditure</b>	<b>50,827</b>	<b>100.0%</b>	<b>60,368</b>	<b>100.0%</b>



Table A2: Health expenditure by function of care		First available year		Last available year	
		1998		2000	
		AUD million	percent	AUD million	percent
HC.1;2	Services of curative & rehabilitative care	28,746	56.6%	33,096	54.8%
HC.1.1;2.1	In-patient curative & rehabilitative care	14,330	28.2%	16,270	27.0%
HC.1.2;2.2	Day cases of curative & rehabilitative care	—	—	—	—
HC.1.3;2.3	Out-patient curative & rehabilitative care	14,417	28.4%	16,826	27.9%
HC.1.4;2.4	Home care (curative & rehabilitative)	—	—	—	—
HC.3	Services of long-term nursing care	4,005	7.9%	4379	7.3%
HC.3.1	In-patient long-term nursing care	3,907	7.7%	4,379	7.3%
HC.3.2	Day cases of long-term nursing care	—	—	—	—
HC.3.3	Home care (long term nursing care)	97	0.2%	—	—
HC.4	Ancillary services to health care	2,989	5.9%	3,577	5.9%
HC.4.1	Clinical laboratory	1,096	2.2%	1,218	2.0%
HC.4.2	Diagnostic imaging	1,198	2.4%	1,357	2.2%
HC.4.3	Patient transport and emergency rescue	695	1.4%	1,002	1.7%
HC.4.9	All other miscellaneous ancillary services	—	—	—	—
HC.5	Medical goods dispensed to out-patients	7,608	15.0%	10,838	18.0%
HC.5.1	Pharmaceuticals and other medical non-durables	6,274	12.3%	8,621	14.3%
HC.5.2	Therapeutic appliances and other medical durables	1,335	2.6%	2,217	3.7%
HC.6	Prevention and public health services	2,714	5.3%	2,937	4.9%
HC.7	Health administration and health insurance	1,273	2.5%	1,941	3.2%
	<b>CURRENT HEALTH EXPENDITURE</b>	<b>47,336</b>	<b>93.1%</b>	<b>56,767</b>	<b>94.0%</b>
HC.R.1	Capital formation of health care provider institutions	3,492	6.9%	3,601	6.0%
	<b>TOTAL HEALTH EXPENDITURE</b>	<b>50,827</b>	<b>100.0%</b>	<b>60,368</b>	<b>100.0%</b>

**Table A3: Current health expenditure by mode of production**

		First available year		Last available year	
		1998		2000	
		AUD million	percent	AUD million	percent
	<i>In-patient care</i>	18,237	38.5%	20,649	36.4%
HC.1.1;2.1	Curative & rehabilitative care	14,330	30.3%	16,270	28.7%
HC.3.1	Long-term nursing care	3,907	8.3%	4,379	7.7%
	<i>Services of day-care</i>	—	—	—	—
HC.1.2;2.2	Day cases of curative & rehabilitative care	—	—	—	—
HC.3.2	Day cases of long-term nursing care	—	—	—	—
	<i>Out-patient care</i>	14,417	30.5%	16,826	29.6%
HC.1.3;2.3	Out-patient curative & rehabilitative care	14,417	30.5%	16,826	29.6%
HC.1.3.1	Basic medical and diagnostic services	6,337	13.4%	10,981	19.3%
HC.1.3.2	Out-patient dental care	2,624	5.5%	3,448	6.1%
HC.1.3.3	All other specialised health care	3,420	7.2%	1	0.0%
HC.1.3.9;2.3	All other out-patient curative care	2,036	4.3%	2,396	4.2%
	<i>Home care</i>	97	0.2%	—	—
HC.1.4;2.4	Home care (curative & rehabilitative)	—	—	—	—
HC.3.3	Home care (long term nursing care)	97	0.2%	—	—
HC.4	<i>Ancillary services to health care</i>	2,989	6.3%	3,577	6.3%
HC.5	<i>Medical goods dispensed to out-patients</i>	7,608	16.1%	10,838	19.1%
HC.5.1	Pharmaceuticals and other medical non-durables	6,274	13.3%	8,621	15.2%
HC.5.2	Therapeutic appliances and other medical durables	1,335	2.8%	2,217	3.9%
	<b>Total expenditure on personal health care</b>	<b>43,349</b>	<b>91.6%</b>	<b>51,889</b>	<b>91.4%</b>
HC.6	<i>Prevention and public health services</i>	2,714	5.7%	2,937	5.2%
HC.7	<i>Health administration and health insurance</i>	1,273	2.7%	1,941	3.4%
	<b>Total current expenditure on health care</b>	<b>47,336</b>	<b>100.0%</b>	<b>56,767</b>	<b>100.0%</b>

**Table A4: Current health expenditure by provider**

		First available year		Last available year	
		1998		2000	
		AUD million	percent	AUD million	percent
HP.1	Hospitals	18,298	38.7%	20,376	35.9%
HP.2	Nursing and residential care facilities	3,703	7.8%	4,153	7.3%
HP.3	Providers of ambulatory health care	16,022	33.8%	19,281	34.0%
HP.3.1	Offices of physicians	6,560	13.9%	7,660	13.5%
HP.3.2	Offices of dentists	2,624	5.5%	3,106	5.5%
HP.3.3-3.9	All other providers of ambulatory health care	6,837	14.4%	8,514	15.0%
HP.4	Retail sale and other providers of medical goods	7,359	15.5%	10,303	18.1%
HP.5	Provision and administration of public health	771	1.6%	24	0.0%
HP.6	General health administration and insurance	1,161	2.5%	2,630	4.6%
HP.6.1	Government administration of health	570	1.2%	1,086	1.9%
HP.6.2	Social security funds	—	—	—	—
HP.6.3;6.4	Other social insurance	591	1.2%	1,544	2.7%
HP.7	Other industries (rest of the economy)	—	—	—	—
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	22	0.0%	—	—
	<b>Total current expenditure on health care</b>	<b>47,336</b>	<b>100.0%</b>	<b>56,767</b>	<b>100.0%</b>

**Table A5: Health Expenditure by function (detailed)**

		First available year		Last available year	
		1998		2000	
		AUD million	percent	AUD million	percent
HC.1	Services of curative care	28,421	60.0%	32,521	57.3%
HC.1.1	In-patient curative care	14,024	29.6%	15,937	28.1%
HC.1.2	Day cases of curative care	—	—	—	—
HC.1.3	Out-patient curative care	14,397	30.4%	16,584	29.2%
HC.1.3.1	Basic medical and diagnostic services	6,337	13.4%	10,981	19.3%
HC.1.3.2	Out-patient dental care	2,624	5.5%	3,448	6.1%
HC.1.3.3	All other specialised health care	3,420	7.2%	1	0.0%
HC.1.3.9	All other out-patient curative care	2,016	4.3%	2,155	3.8%
HC.1.4	Services of curative home care	—	—	—	—
HC.2	Services of rehabilitative care	325	0.7%	574	1.0%
HC.2.1	In-patient rehabilitative care	306	0.6%	333	0.6%
HC.2.2	Day cases of rehabilitative care	—	—	—	—
HC.2.3	Out-patient rehabilitative care	20	0.0%	241	0.4%
HC.2.4	Services of rehabilitative home care	—	—	—	—
HC.3	Services of long-term nursing care	4,005	8.5%	4,379	7.7%
HC.3.1	In-patient long-term nursing care	3,907	8.3%	4,379	7.7%
HC.3.2	Day cases of long-term nursing care	—	—	—	—
HC.3.3	Long-term nursing care: home care	97	0.2%	—	—
HC.4	Ancillary services to health care	2,989	6.3%	3,577	6.3%
HC.4.1	Clinical laboratory	1,096	2.3%	1,218	2.1%
HC.4.2	Diagnostic imaging	1,198	2.5%	1,357	2.4%

Table A5: Health Expenditure by function (detailed)		First available year		Last available year	
		1998		2000	
		AUD million	percent	AUD million	percent
HC.4.3	Patient transport and emergency rescue	695	1.5%	1,002	1.8%
HC.4.9	All other miscellaneous ancillary services	—	—	—	—
HC.5	Medical goods dispensed to out-patients	7,608	16.1%	10,838	19.1%
HC.5.1	Pharmaceuticals and other medical non-durables	6,274	13.3%	8,621	15.2%
HC.5.1.1	Prescribed medicines	3,924	8.3%	5,690	10.0%
HC.5.1.2	Over-the-counter medicines	2,349	5.0%	2,931	5.2%
HC.5.1.3	Other medical non-durables	—	—	—	—
HC.5.2	Therapeutic appliances and other medical durables	1,335	2.8%	2,217	3.9%
	<b>Total expenditure on personal health care</b>	<b>43,349</b>	<b>91.6%</b>	<b>51,889</b>	<b>91.4%</b>
HC.6	Prevention and public health services	2,714	5.7%	2,937	5.2%
HC.6.1	Maternal and child health; family planning and counselling	1,940	4.1%	2,208	3.9%
HC.6.2	School health services	—	—	—	—
HC.6.3	Prevention of communicable diseases	40	0.1%	332	0.6%
HC.6.4	Prevention of non-communicable diseases	10	0.0%	92	0.2%
HC.6.5	Occupational health care	—	—	—	—
HC.6.9	All other miscellaneous public health services	725	1.5%	304	0.5%
HC.7	Health administration and health insurance	1,273	2.7%	1,941	3.4%
HC.7.1	General government administration of health	682	1.4%	1,098	1.9%
HC.7.1.1	General government administration of health (except social security)	361	0.8%	1,098	1.9%
HC.7.1.2	Administration, operation and support activities of social security funds	322	0.7%	—	—
HC.7.2	Health administration and health insurance: private	591	1.2%	843	1.5%
HC.7.2.1	Health administration and health insurance: social insurance	—	—	—	—
HC.7.2.2	Health administration and health insurance: other private	591	1.2%	843	1.5%
	<b>Total current expenditure on health care</b>	<b>47,336</b>	<b>100.0%</b>	<b>56,767</b>	<b>100.0%</b>

ANNEX 3: AUSTRALIA 2000 SHA TABLES

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

		Total current health expenditure																			
Health care by function		ICHA-HC code																			
In-patient care Curative and rehabilitative care Long-term nursing care Services of day-care Curative and rehabilitative care Long-term nursing care Out-patient care Basic medical and diagnostic services Out-patient dental care All other specialised health care All other out-patient care Home care Curative and rehabilitative care Long-term nursing care Ancillary services Medical goods Pharmaceuticals / non-durables Therapeutic appliances Total expenditure on personal health care Prevention and public health services Health administration and health insurance Total current health expenditure	HP.1	HP.2	HP.3	HP.3.1	HP.3.2	HP.3.3	HP.3.4	HP.3.5	HP.3.6	HP.3.9	HP.4	HP.4.1	HP.4.2-4.9	HP.5	HP.6	HP.6.1	HP.6.2	HP.6.3, 6.4	HP.7	HP.9	
	Hospitals																				
	Nursing and residential facilities																				
	Providers of ambulatory care																				
	Offices of physicians																				
	Offices of dentists																				
	Offices of other health practitioners																				
	Out-patient care centres																				
	Medical and diagnostic laboratories																				
	Providers of home health care services																				
	All other providers of ambulatory health care																				
	Retail sale of medical goods																				
	Dispensing chemists																				
	All other sales of medical goods																				
	Providers of public health programmes																				
General health admin. and insurance																					
Government health admin. of health																					
Social security funds																					
Private insurance																					
All other industries																					
Rest of the world																					

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	HP.2	HP.3	HP.3.1	HP.3.2	HP.3.3	HP.3.4	HP.3.5	HP.3.6	HP.3.9	HP.4	HP.4.1	HP.4.2-4.9	HP.5	HP.6	HP.6.1	HP.6.2	HP.6.3, 6.4	HP.7	HP.9
			Hospitals	Nursing and residential facilities	Providers of ambulatory care	Offices of physicians	Offices of dentists	Offices of other health practitioners	Out-patient care centres	Medical and diagnostic laboratories	Providers of home health care services	All other providers of ambulatory health care	Retail sale of medical goods	Dispensing chemists	All other sales of medical goods	Providers of public health programmes	General health admin. and insurance	Government admin. of health	Social security funds	Private insurance	All other industries	Rest of the world
In-patient care Curative and rehabilitative care Long-term nursing care Services of day-care Curative and rehabilitative care Long-term nursing care	HC.1.1; 2.1	100.0	76.5	20.1	3.3	3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	HC.3.1	100.0	5.2	94.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	HC.1.2; 2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Out-patient care	100.0	23.9	-	76.1	41.4	18.5	14.6	1.7	-	-	-	-	-	-	-	-	-	-	-	-	
	Basic medical and diagnostic services	100.0	36.6	-	63.4	63.4	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Out-patient dental care	100.0	-	-	100.0	-	90.1	-	9.9	-	-	-	-	-	-	-	-	-	-	-	-	
	All other specialised health care	100.0	-	-	100.0	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
	All other out-patient care	100.0	-	-	100.0	-	-	102.5	(2.5)	-	-	-	-	-	-	-	-	-	-	-	-	
	Home care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Curative and rehabilitative care Long-term nursing care Ancillary services Medical goods Pharmaceuticals / non-durables Therapeutic appliances Total expenditure on personal health care Prevention and public health services Health administration and health insurance Total current health expenditure	HC.1.4; 2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	HC.4	100.0	-	100.0	0.3	-	-	-	71.7	-	28.0	-	-	-	-	-	-	-	-	-	-	
	HC.5	100.0	4.9	-	-	-	-	-	-	-	-	95.1	67.5	27.5	-	-	-	-	-	-	-	
	HC.5.1	100.0	6.2	-	0.0	0.0	-	-	-	-	-	93.8	84.9	8.9	-	-	-	-	-	-	-	
	HC.5.2	100.0	-	-	-	-	-	-	-	-	-	100.0	-	100.0	-	-	-	-	-	-	-	
	Total expenditure on personal health care	100.0	39.2	8.0	32.9	14.8	6.0	4.7	0.5	4.9	-	1.9	19.9	14.1	5.7	-	-	-	-	-	-	
	Prevention and public health services	100.0	-	-	75.2	-	-	-	75.2	-	-	-	-	-	-	-	24.8	0.1	-	-	-	
	Health administration and health insurance	100.0	0.8	-	-	-	-	-	-	-	-	-	-	-	-	1.2	98.0	55.8	-	42.2	-	
	Total current health expenditure	100.0	35.9	7.3	34.0	13.5	5.5	4.3	4.4	4.5	-	1.8	18.1	12.9	5.3	0.0	4.6	1.9	-	1.4	-	

DELSA/ELSA/WD/HTP(2004)1  
AUSTRALIA 2000

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

		Total current health expenditure	HP.1 HP.2 HP.3 HP.3.1 HP.3.2 HP.3.3 HP.3.4 HP.3.5 HP.3.6 HP.3.9 HP.4 HP.4.1 HP.4.2-4.9 HP.5 HP.6 HP.6.1 HP.6.2 HP.6.3, 6.4 HP.7 HP.9																					
			Health care by function	ICHA-HC code	Hospitals	Nursing and residential facilities	Providers of ambulatory care	Offices of physicians	Offices of dentists	Offices of other health practitioners	Out-patient care centres	Medical and diagnostic laboratories	Providers of home health care services	Providers of ambulatory health care	Retail sale of medical goods	Dispensing chemists	All other sales of medical goods	Providers of public health programmes	General health admin. and insurance	Government admin. of health	Social security funds	Private insurance	All other industries	Rest of the world
	In-patient care	36.4	77.6	100.0	3.6	9.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curative and rehabilitative care	28.7	76.5	-	3.6	9.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Long-term nursing care	7.7	1.1	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Services of day-care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curative and rehabilitative care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Out-patient care	29.6	19.7	-	66.4	90.9	100.0	100.0	11.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Basic medical and diagnostic services	19.3	19.7	-	36.1	90.9	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Out-patient dental care	6.1	-	-	17.9	-	100.0	-	13.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	All other specialised health care	0.0	-	-	0.0	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	All other out-patient care	4.2	-	-	12.4	-	-	100.0	(2.4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Home care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curative and rehabilitative care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Ancillary services	6.3	-	-	18.6	0.1	-	-	-	100.0	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-
	Medical goods	19.1	2.6	-	-	-	-	-	-	-	-	-	100.0	100.0	100.0	100.0	-	-	-	-	-	-	-	
	Pharmaceuticals / non-durables	15.2	2.6	-	0.0	0.0	-	-	-	-	-	-	78.5	100.0	100.0	25.7	-	-	-	-	-	-	-	
	Therapeutic appliances	3.9	-	-	-	-	-	-	-	-	-	-	21.5	-	-	74.4	-	-	-	-	-	-	-	-
	Total expenditure on personal health care		91.4	99.9	100.0	88.5	100.0	100.0	100.0	11.4	100.0	-	100.0	100.0	100.0	100.0	100.0	-	-	-	-	-	-	-
Prevention and public health services		5.2	-	-	11.5	-	-	-	88.6	-	-	-	-	-	-	-	-	27.7	0.4	-	-	-	-	
Health administration and health insurance		3.4	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	72.3	99.6	-	100.0	-	-	
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	-	-	

## AUSTRALIA 2000

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

	ICHA-HP code	Total expenditure on health	HF.3										
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2		HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5
			General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Rest of the world
Health care provider category													
Hospitals	HP.1	20,376	16,255	16,255	-	4,121	2,225	-	2,225	1,280	-	616	-
Nursing and residential care facilities	HP.2	4,153	3,416	3,416	-	737	-	-	-	737	-	-	-
Providers of ambulatory health care	HP.3	19,280	12,271	12,271	-	7,009	1,152	-	1,152	5,026	-	831	-
Offices of physicians	HP.3.1	7,660	6,046	6,046	-	1,614	287	-	287	801	-	526	-
Offices of dentists	HP.3.2	3,106	322	322	-	2,785	520	-	520	2,255	-	10	-
Offices of other health practitioners	HP.3.3	2,456	525	525	-	1,931	224	-	224	1,461	-	247	-
Out-patient care centres	HP.3.4	2,492	2,486	2,486	-	6	0	-	0	-	-	5	-
Medical and diagnostic laboratories	HP.3.5	2,565	2,288	2,288	-	277	-	-	-	277	-	-	-
Providers of home health care services	HP.3.6	0	-	-	-	0	0	-	0	-	-	-	-
Other providers of ambulatory health care	HP.3.9	1,002	605	605	-	397	121	-	121	231	-	44	-
Retail sale and other providers of medical goods	HP.4	10,303	4,577	4,577	-	5,726	216	-	216	5,390	-	120	-
Dispensing chemists	HP.4.1	7,321	4,397	4,397	-	2,924	36	-	36	2,815	-	73	-
All other sales of medical goods	HP.4.2-4.9	2,982	180	180	-	2,802	180	-	180	2,574	-	47	-
Provision and administration of public health programmes	HP.5	24	24	24	-	-	-	-	-	-	-	-	-
General health administration and insurance	HP.6	2,630	2,064	2,064	-	566	566	-	566	-	-	-	-
Government (excluding social insurance)	HP.6.1	1,086	1,086	1,086	-	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	819	253	253	-	566	566	-	566	-	-	-	-
All other providers of health administration	HP.6.9	725	725	725	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	-	-	-	-	-	-	-	-	-	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure on health		56,767	38,607	38,607	-	18,160	4,160	-	4,160	12,433	-	1,568	-



DELSA/ELSA/WD/HTP(2004)1  
AUSTRALIA 2000

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

	ICHA-HP code	Total expenditure on health	HF.1 + HF.2.2											HF.3	
			HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	Private household out-of-pocket payments	HF.2.3 Non-profit organisations (other than social ins.)	HF.2.4 Corporations (other than health insurance)	HF.2.5 Rest of the world		
Health care provider category															
Hospitals	HP.1	100.0	79.8	79.8	-	20.2	10.9	-	10.9	6.3	-	3.0	-		
Nursing and residential care facilities	HP.2	100.0	82.3	82.3	-	17.7	-	-	-	17.7	-	-	-		
Providers of ambulatory health care	HP.3	100.0	63.6	63.6	-	36.4	6.0	-	6.0	26.1	-	4.3	-		
Offices of physicians	HP.3.1	100.0	78.9	78.9	-	21.1	3.7	-	3.7	10.5	-	6.9	-		
Offices of dentists	HP.3.2	100.0	10.4	10.4	-	89.6	16.7	-	16.7	72.6	-	0.3	-		
Offices of other health practitioners	HP.3.3	100.0	21.4	21.4	-	78.6	9.1	-	9.1	59.5	-	10.0	-		
Out-patient care centres	HP.3.4	100.0	99.8	99.8	-	0.2	0.0	-	0.0	-	-	0.2	-		
Medical and diagnostic laboratories	HP.3.5	100.0	89.2	89.2	-	10.8	-	-	-	10.8	-	-	-		
Providers of home health care services	HP.3.6	100.0	-	-	-	100.0	100.0	-	100.0	-	-	-	-		
Other providers of ambulatory health care	HP.3.9	100.0	60.4	60.4	-	39.6	12.1	-	12.1	23.1	-	4.4	-		
Retail sale and other providers of medical goods	HP.4	100.0	44.4	44.4	-	55.6	2.1	-	2.1	52.3	-	1.2	-		
Dispensing chemists	HP.4.1	100.0	60.1	60.1	-	39.9	0.5	-	0.5	38.5	-	1.0	-		
All other sales of medical goods	HP.4.2-4.9	100.0	6.0	6.0	-	94.0	6.0	-	6.0	86.3	-	1.6	-		
Provision and administration of public health programmes	HP.5	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-		
General health administration and insurance	HP.6	100.0	78.5	78.5	-	21.5	21.5	-	21.5	-	-	-	-		
Government (excluding social insurance)	HP.6.1	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-		
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-		
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-		
Other (private) insurance	HP.6.4	100.0	30.9	30.9	-	69.1	69.1	-	69.1	-	-	-	-		
All other providers of health administration	HP.6.9	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-		
Other industries (rest of the economy)	HP.7	-	-	-	-	-	-	-	-	-	-	-	-		
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-	-		
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-		
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-	-		
Rest of the world	HP.9	-	-	-	-	-	-	-	-	-	-	-	-		
Undistributed		-	-	-	-	-	-	-	-	-	-	-	-		
Total expenditure on health		100.0	68.0	68.0	-	32.0	7.3	-	7.3	21.9	-	2.8	-		

## AUSTRALIA 2000

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

		Total expenditure on health	HF.1 HF.1.1 HF.1.2 HF.2 HF.2.1 + HF.2.2 HF.2.1 HF.2.2 HF.2.3 HF.2.4 HF.2.5 HF.3											
Health care provider category			General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Rest of the world	
ICHA-HP code														
Health care provider category	Hospitals	HP.1	42.1	42.1	-	22.7	53.5	-	53.5	10.3	-	39.3	-	
	Nursing and residential care facilities	HP.2	8.8	8.8	-	4.1	-	-	-	5.9	-	-	-	
	Providers of ambulatory health care	HP.3	31.8	31.8	-	38.6	27.7	-	27.7	40.4	-	53.0	-	
	Offices of physicians	HP.3.1	15.7	15.7	-	8.9	6.9	-	6.9	6.4	-	33.6	-	
	Offices of dentists	HP.3.2	0.8	0.8	-	15.3	12.5	-	12.5	18.1	-	0.6	-	
	Offices of other health practitioners	HP.3.3	1.4	1.4	-	10.6	5.4	-	5.4	11.7	-	15.7	-	
	Out-patient care centres	HP.3.4	6.4	6.4	-	0.0	0.0	-	0.0	-	-	0.3	-	
	Medical and diagnostic laboratories	HP.3.5	5.9	5.9	-	1.5	-	-	-	2.2	-	-	-	
	Providers of home health care services	HP.3.6	-	-	-	0.0	0.0	-	0.0	-	-	-	-	
	Other providers of ambulatory health care	HP.3.9	1.6	1.6	-	2.2	2.9	-	2.9	1.9	-	2.8	-	
	Retail sale and other providers of medical goods	HP.4	11.9	11.9	-	31.5	5.2	-	5.2	43.4	-	7.7	-	
	Dispensing chemists	HP.4.1	11.4	11.4	-	16.1	0.9	-	0.9	22.6	-	4.6	-	
	All other sales of medical goods	HP.4.2-4.9	0.5	0.5	-	15.4	4.3	-	4.3	20.7	-	3.0	-	
	Provision and administration of public health programmes	HP.5	0.1	0.1	-	-	-	-	-	-	-	-	-	
	General health administration and insurance	HP.6	5.3	5.3	-	3.1	13.6	-	13.6	-	-	-	-	
	Government (excluding social insurance)	HP.6.1	2.8	2.8	-	-	-	-	-	-	-	-	-	
	Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	
	Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	
	Other (private) insurance	HP.6.4	0.7	0.7	-	3.1	13.6	-	13.6	-	-	-	-	
	All other providers of health administration	HP.6.9	1.9	1.9	-	-	-	-	-	-	-	-	-	
Other industries (rest of the economy)	HP.7	-	-	-	-	-	-	-	-	-	-	-		
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-		
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-		
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-		
Rest of the world	HP.9	-	-	-	-	-	-	-	-	-	-	-		
Undistributed		-	-	-	-	-	-	-	-	-	-	-		
Total expenditure on health		100.0	100.0	100.0	-	100.0	100.0	-	100.0	100.0	-	100.0	-	

DELSA/ELSA/WD/HTP(2004)1  
AUSTRALIA 2000

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

	Total current exp.	ICHA-HC code	HF.1 HF.1.1 HF.1.2 HF.2 HF.2.1 + HF.2.2 HF.2.3 HF.2.4 HF.2.5 HF.3										
			General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private insurance schemes	Other private insurance	Private household out-of-pocket payments	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Rest of the world
Health care function													
Personal health care services	41,051	HC.1-HC.4	29,183	29,183	-	11,868	3,377	-	3,377	7,043	-	1,448	-
In-patient services	20,649		15,283	15,283	-	5,366	2,512	-	2,512	1,846	-	1,008	-
Day care services	-		-	-	-	-	-	-	-	-	-	-	-
Out-patient services	16,826		10,998	10,998	-	5,828	743	-	743	4,689	-	396	-
Home care services	-		-	-	-	-	-	-	-	-	-	-	-
Ancillary services	3,576	HC.4	2,902	2,902	-	674	121	-	121	509	-	44	-
Medical goods dispensed to out-patients	10,838	HC.5	5,112	5,112	-	5,726	216	-	216	5,389	-	120	-
Pharmaceuticals and other medical non-durables	8,622	HC.5.1	4,932	4,932	-	3,689	36	-	36	3,580	-	73	-
Therapeutic appliances and other medical durables	2,216	HC.5.2	180	180	-	2,036	180	-	180	1,809	-	47	-
Personal health care services and goods	51,889	HC.1-HC.5	34,296	34,296	-	17,594	3,593	-	3,593	12,432	-	1,568	-
Prevention and public health services	2,936	HC.6	2,936	2,936	-	-	-	-	-	-	-	-	-
Health administration and health insurance	1,941	HC.7	1,375	1,375	-	566	566	-	566	-	-	-	-
Undistributed	-		-	-	-	-	-	-	-	-	-	-	-
Current expenditure on health care	56,767		38,607	38,607	-	18,160	4,160	-	4,160	12,432	-	1,568	-

## AUSTRALIA 2000

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

	Total current exp.	HF.3										
		HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2		HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5
Health care function		General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance schemes	Other private insurance	Private household out-of-pocket payments	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Rest of the world
Personal health care services	HC.1-HC.4	71.1	71.1	-	28.9	8.2	-	8.2	17.2	-	3.5	-
In-patient services		74.0	74.0	-	26.0	12.2	-	12.2	8.9	-	4.9	-
Day care services		-	-	-	-	-	-	-	-	-	-	-
Out-patient services		65.4	65.4	-	34.6	4.4	-	4.4	27.9	-	2.4	-
Home care services		-	-	-	-	-	-	-	-	-	-	-
Ancillary services	HC.4	81.2	81.2	-	18.8	3.4	-	3.4	14.2	-	1.2	-
Medical goods dispensed to out-patients	HC.5	47.2	47.2	-	52.8	2.0	-	2.0	49.7	-	1.1	-
Pharmaceuticals and other medical non-durables	HC.5.1	57.2	57.2	-	42.8	0.4	-	0.4	41.5	-	0.8	-
Therapeutic appliances and other medical durables	HC.5.2	8.1	8.1	-	91.9	8.1	-	8.1	81.6	-	2.1	-
Personal health care services and goods	HC.1 -HC.5	66.1	66.1	-	33.9	6.9	-	6.9	24.0	-	3.0	-
Prevention and public health services	HC.6	100.0	100.0	-	-	-	-	-	-	-	-	-
Health administration and health insurance	HC.7	70.8	70.8	-	29.2	29.2	-	29.2	-	-	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-
Current expenditure on health care		68.0	68.0	-	32.0	7.3	-	7.3	21.9	-	2.8	-

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

	Total current exp.	HF.1 HF.1.1 HF.1.2 HF.2 HF.2.1 + HF.2.2 HF.2.3 HF.2.4 HF.2.5 HF.3											
		General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance schemes	Other private insurance	Private household out-of-pocket payments	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Rest of the world	
Health care function													
ICHA-HC code	Personal health care services	72.3	75.6	75.6	-	65.4	81.2	-	81.2	56.7	-	92.3	-
	In-patient services	36.4	39.6	39.6	-	29.5	60.4	-	60.4	14.8	-	64.3	-
	Day care services	-	-	-	-	-	-	-	-	-	-	-	-
	Out-patient services	29.6	28.5	28.5	-	32.1	17.9	-	17.9	37.7	-	25.3	-
	Home care services	-	-	-	-	-	-	-	-	-	-	-	-
	Ancillary services	6.3	7.5	7.5	-	3.7	2.9	-	2.9	4.1	-	2.8	-
	Medical goods dispensed to out-patients	19.1	13.2	13.2	-	31.5	5.2	-	5.2	43.3	-	7.7	-
	Pharmaceuticals and other medical non-durables	15.2	12.8	12.8	-	20.3	0.9	-	0.9	28.8	-	4.6	-
	Therapeutic appliances and other medical durables	3.9	0.5	0.5	-	11.2	4.3	-	4.3	14.5	-	3.0	-
	Personal health care services and goods	91.4	88.8	88.8	-	96.9	86.4	-	86.4	100.0	-	100.0	-
	Prevention and public health services	5.2	7.6	7.6	-	-	-	-	-	-	-	-	-
	Health administration and health insurance	3.4	3.6	3.6	-	3.1	13.6	-	13.6	-	-	-	-
	Undistributed	-	-	-	-	-	-	-	-	-	-	-	-
	Current expenditure on health care	100.0	100.0	100.0	-	100.0	100.0	-	100.0	100.0	-	-	100.0

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