2020 HEALTH ACCOUNTS (SHA 2011)

DATA COLLECTION

ELECTRONIC QUESTIONNAIRE

EXPLANATORY NOTES

QUESTIONNAIRE SENT: FEBRUARY 2020

DEADLINE FOR RETURN OF INFORMATION: 30 APRIL 2020

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1. Summary of the practical working arrangements

- This section aims to inform countries about the practical working arrangements for the 2020 Health Accounts Questionnaire (HAQ) coordinated by WHO Euro region office and Headquarters.

- Countries producing Health Accounts (HA) using Health Account Production Tool (HAPT) are welcome to provide their studies. HAQ is expected only from countries who do not complete HAPT studies. HAPT studies are expected to be reported latest April 30, 2020 both to Euro Region Office and HQ.

- HAQ is following the principles and appearance of common OECD, WHO and Eurostat 2020 Joint Health Accounts Questionnaire (JHAQ), what is disseminated to OECD and Eurostat countries. The primary goal of both JHAQ and HAQ is to increase the use of international standards and definitions.

- In response to the growing demands for international comparable information on health spending, the OECD, in cooperation with the Eurostat Task Force CARE members and experts in the field of health accounting, developed the manual, *A System of Health Accounts* (SHA), releasing the initial 1.0 version in 2000. SHA sets out an integrated system of comprehensive and internationally comparable accounts and provides a uniform framework of basic accounting rules and a set of standard tables for reporting health expenditure data. *A System of Health Accounts 2011* (SHA 2011) was released in October 2011 after a four-year collaborative effort between OECD, WHO and the European Commission. The manual sets out in more detail the boundaries, the definitions and the concepts of health accounting – responding to health care systems around the globe with very different organisational and financing arrangements.

- The implementation of SHA requires political commitment, clear institutional responsibility, and cooperation at the national level between institutions with relevant data sources. Most EU Member States and OECD countries have implemented the SHA 2011 framework. Many WHO Member States are also implementing the SHA 2011 standard or initiating the process. OECD, Eurostat and WHO will continue to support the SHA 2011 implementation by providing training and technical assistance.

Scope and approach to the 2020 data collection

- The 2020 HAQ consists of the following elements:

1) SHA 2011 Excel data file used to submit new data and revisions of previous years;

2) a methodological questionnaire; and

3) explanatory notes/guidelines (including this description of the practical working arrangements).

- In order to maintain a consistent long-running time series for analysis, countries are strongly encouraged to provide SHA 2011 tables for earlier years, if necessary.

Data validation process

- Euro Regional office and HQ continue to coordinate way of corresponding with national focal points in order to check the data submissions of the participating countries. Data validation will be carried out in a similar way for the 2020 data collection.
- The aim is to finalise the data validation process within two months of the initial data submission. Meeting such a target requires a suitable commitment of resources from WHO and the national reporting authorities.
- In order to have internationally comparable data at a sufficiently level and as a strict minimum requirement, countries are invited to provide the three core tables (HFxFS, HCxFS and HCxHF) with sufficiently disaggregated data, together with the methodological information necessary.
- In order to have a primary health care (PHC) estimations countries are invited to provide the table HCxFS.
- However, countries are strongly encouraged to complete ALL tables. Where appropriate, national health accountants are invited to discuss possible approaches with WHO and consultants in order to complement the partial deliveries and complete the basic submission.

Distribution of the data

- The subsequent use and distribution of the data will be done in Global Health Expenditure Database (http://apps.who.int/nha/database/Home/Index/en) in early December 2020.

Summary of the 2020 Joint Health Accounts Questionnaire

What countries will receive

- Countries will receive the following documents with the email addressed to them in beginning of February 2020:

1. One empty SHA data table (to be used for the submission of each relevant years)
2. Methodological questionnaire (to be used only once for all years)
3. Explanatory notes (describing the practical working arrangements of the joint data collection)

Data collection and validation process

- The data collections and validation process is displayed in Table 1.1 below.

Table 1.1. HAQ data collection and validation process

	European non-OECD countries
Questionnaire sent:	February
Submission deadline:	**30 April 2020**
How to submit:	Send documents to nha@who.int and akkazievab@who.int
Validation confirmation:	WHO to confirm validation

- Countries are requested to submit their files at the deadline and email addresses indicated in the table above.

Additional information

- Countries are requested to address any questions to WHO team. Please email queries to both Euro region office (akkazievab@who.int) and HQ (nha@who.int).

- Correspondents are kindly asked to provide their feedback about the applied process of the data collection and proposals for modifications when needed.

2. Structure of the classifications and tables presented in the HAQ based on *A System of Health Accounts (SHA 2011)*

SHA is a tri-axial system in which the financing, provision and consumption dimensions are covered by the ICHA (International Classification for Health Accounts): Health Care Functions (HC), Health Care Providers (HP), Health Care Financing Schemes (HF), Revenues of Health Care Financing Schemes (FS), Factors of Health Care Provision (FP), Disease/conditions (DIS), Age and Capital (HK). The classifications and definitions presented in the *SHA 2011* manual [http://www.oecd.org/els/health-systems/a-system-of-health-accounts-2011-9789264270985-en.htm] and [http://apps.who.int/nha/database/DocumentationCentre/Index/en] are to be followed. Additional guidelines and material useful for compilers are also available at these addresses.

- These dimensions are inter-linked and dependent on each other. Due to its three-dimensional complexity, tables on two pairs of axes are typically used. This means expenditure data are organised according to the following tables: Financing (HF) by Revenues (FS), Functions (HC) by Revenues (FS), Functions (HC) by Financing (HF), Functions (HC) by Providers (HP), Providers (HP) by Financing (HF), Providers (HP) by Factors of Provision (FP), Diseases / conditions (DIS) by Revenues (FS), Age by Revenues (FS) and Capital (HK) by Providers (HP).

- For the tables in the HAQ containing the functional classification (i.e. HCxFS, HCxHF and HCxHP tables) the expenditure of health care (and health-care related) providers for health-related activities outside the health care branch are included – HC.R for health-related functions.

- The residual categories HC.0, HP.0 and HF.0 ("unknown"), should be regarded as "last resort" categories. Countries should make every possible effort to allocate all expenditure across the other categories of ICHA. However, these categories are available for use in those cases where there is no alternative. When using these categories, the respondent should supply information concerning the content of these cells and a detailed explanation of why an alternative expenditure item cannot be identified. It is important that expenditure allocated to the "unknown" categories remain small as a percentage of total spending in order to allow for meaningful international comparisons of the other expenditure categories. The international organisations will work with the countries concerned to discuss strategies on how to avoid the use of this category in the SHA tables and to find ways of distributing the remaining expenditure according to the categories of the ICHA classifications.

- Those responsible for the completion of the HAQ are invited to send any questions and comments arising during the preparation of the tables. Due to the different ways countries produce their SHA tables, advice can be most appropriately given on a country-by-country basis.

To achieve the best result possible it is necessary to collect the information on expenditure at all possible levels of aggregation. Ideally, tables at the two-digit (and for some categories, three-digit) level of aggregation are desirable.

3. Additional guidance for HAQ compilers

Published guidelines

- In addition to the SHA 2011 manual, the following guidelines and reports are made available to compilers to assist country implementation of SHA 2011 in certain expenditure domains:
  - Implementation of the SHA 2011 Framework for Accounting Health Care Financing [UPDATE FORTHCOMING in mid-end 2020];
  - Accounting and Mapping of Long-Term Care Expenditure under SHA 2011;
  - Implementing the Capital Account in SHA 2011;
  - Expenditure on Prevention Activities under SHA 2011: Supplementary Guidance;
  - Guidelines to Measure Expenditure on Over-the-Counter (OTC) Drugs;
  - Guidelines to Improve Estimates of Expenditure on Health Administration and Health Insurance;
  - Guidelines for Improving the Comparability and Availability of Private Health Expenditures;
  - Feasibility and Challenges of Reporting Factors of Provision in SHA 2011;
  - Improving Estimates of Exports and Imports of Health Services and Goods.
- The above documents, as well as the SHA 2011 manual, can be accessed via the following links:
  - http://www.oecd.org/els/health-systems/a-system-of-health-accounts-2011-9789264270985-en.htm
  - http://www.oecd.org/els/health-systems/health-expenditure.htm

4. List of tables used in the questionnaire

- A single data questionnaire file consisting of a front-page information sheet with the following eight tables should be completed for each year:
  - Health Expenditure on Health Care Functions by Revenues of Health Care Financing Schemes (HCxFS)
  - Health Expenditure on Health Care Functions by Health Care Financing Schemes (HCxHF)
  - Health Expenditure on Health Care Functions by Health Care Providers (HCxHP)
  - Health Expenditure on Health Care Providers by Health Care Financing Schemes (HPxHF)
  - Health Expenditure by Health Care Financing Schemes by Revenues of Health Care Financing Schemes (HFxFS)
  - Health Expenditure on Health Care Providers by Factors of Health Care Provision (HPxFP)
  - Capital by Health Care Providers (HKxHP)
  - Diseases / conditions by Revenues ((DISxFS)
  - Age by Revenues (AgexFS)

- The following section contains the full listing of the classifications used in the 2020 Health Accounts Questionnaire.

5. Classifications used in the joint SHA 2011 questionnaire

Health Care Functions (ICHA-HC)

HC.1+HC.2		**Curative and rehabilitative care**
HC.1		**Curative care**
HC.2		**Rehabilitative care**
	HC.1.1+HC.2.1	Inpatient curative and rehabilitative care
	HC.1.1	Inpatient curative care
	HC.2.1	Inpatient rehabilitative care
	HC.1.2+HC.2.2	Day curative and rehabilitative care
	HC.1.2	Day curative care
	HC.2.2	Day rehabilitative care
	HC.1.3+HC.2.3	Outpatient curative and rehabilitative care
	HC.1.3	Outpatient curative care
	HC.1.3.1	General outpatient curative care
	HC.1.3.2	Dental outpatient curative care
	HC.1.3.3	Specialised outpatient curative care
	HC.1.3.9	All other outpatient curative care
	HC.2.3	Outpatient rehabilitative care
	HC.1.4+HC.2.4	Home-based curative and rehabilitative care
	HC.1.4	Home-based curative care
	HC.2.4	Home-based rehabilitative care
HC.3		**Long-term care (health)**
	HC.3.1	Inpatient long-term care (health)
	HC.3.2	Day long-term care (health)
	HC.3.3	Outpatient long-term care (health)
	HC.3.4	Home-based long-term care (health)
HC.4		**Ancillary services (non-specified by function)**
	HC.4.1	Laboratory services
	HC.4.2	Imaging services
	HC.4.3	Patient transportation
HC.5		**Medical goods (non-specified by function)**
	HC.5.1	Pharmaceuticals and other medical non-durable goods
	HC.5.1.1	Prescribed medicines
	HC.5.1.2	Over-the-counter medicines
	HC.5.1.3	Other medical non-durable goods
	HC.5.2	Therapeutic appliances and other medical durable goods
HC.6		**Preventive care**
	HC.6.1	Information, education and counselling programmes
	HC.6.2	Immunisation programmes
	HC.6.3	Early disease detection programmes
	HC.6.4	Healthy condition monitoring programmes

	HC.6.5	Epidemiological surveillance and risk and disease control
	HC.6.6	Preparing for disaster and emergency response programmes
HC.7		**Governance and health system and financing administration**
	HC.7.1	Governance and health system administration
	HC.7.2	Administration of health financing
HC.0		**Other health care services *unknown***
All HC		**All functions**
Memorandum items:		
Reporting items:		
HC.RI.1		*Total pharmaceutical expenditure (TPE)*
HC.RI.2		*Traditional, Complementary and Alternative Medicines (TCAM)*
Health care related items:		
HCR.1		*Long-term care (social)*
HCR.2		*Health promotion with multi-sectoral approach*

Health Care Providers (ICHA-HP)

HP.1		**Hospitals**
	HP.1.1	General hospitals
	HP.1.2	Mental health hospitals
	HP.1.3	Specialised hospitals (other than mental health hospitals)
HP.2		**Residential long-term care facilities**
	HP.2.1	Long-term nursing care facilities
	HP.2.2	Mental health and substance abuse facilities
	HP.2.9	Other residential long-term care facilities
HP.3		**Providers of ambulatory health care**
	HP.3.1	Medical practices
	HP.3.2	Dental practices
	HP.3.3	Other health care practitioners
	HP.3.4	Ambulatory health care centres
	HP.3.5	Providers of home health care services
HP.4		**Providers of ancillary services**
	HP.4.1	Providers of patient transportation and emergency rescue
	HP.4.2	Medical and diagnostic laboratories
	HP.4.9	Other providers of ancillary services
HP.5		**Retailers and other providers of medical goods**
	HP.5.1	Pharmacies
	HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances
	HP.5.9	All other misc. sellers and other suppliers of pharmaceuticals and medical goods
HP.6		**Providers of preventive care**
HP.7		**Providers of health care system administration and financing**
	HP.7.1	Government health administration agencies
	HP.7.2	Social health insurance agencies
	HP.7.3	Private health insurance administration agencies

	HP.7.9	Other administration agencies
HP.8		**Rest of economy**
	HP.8.1	Households as providers of home health care
	HP.8.2	All other industries as secondary providers of health care
HP.9		**Rest of the world**
HP.0		**Providers *unknown***
All HP		**All providers**

Health Care Financing Schemes (ICHA-HF)

HF.1		**Government schemes and compulsory contributory health care financing schemes**
	HF.1.1	Government schemes
	HF.1.2/1.3	Compulsory contributory health insurance schemes/CMSA
	HF.1.2.1	Social health insurance schemes
	HF.1.2.2	Compulsory private insurance schemes
	HF.1.3	Compulsory Medical Savings Accounts (CMSA)
HF.2		**Voluntary health care payment schemes**
	HF.2.1	Voluntary health insurance schemes
	HF.2.2	NPISH financing schemes
	HF.2.3	Enterprise financing schemes
HF.3		**Household out-of-pocket payment**
	HF.3.1	Out-of-pocket excluding cost-sharing
	HF.3.2	Cost-sharing with third-party payers
HF.4		**Rest of the world financing schemes (non-resident)**
HF.0		**Financing schemes *unknown***
All HF		**All financing schemes**

Revenues of Health Care Financing Schemes (ICHA-FS)

FS.1		**Transfers from government domestic revenue**
	FS.1.1	Internal transfers and grants
	FS.1.2	Transfers by government on behalf of specific groups
	FS.1.3	Subsidies
	FS.1.4	Other transfers from government domestic revenue
FS.2		**Transfers distributed by government from foreign origin**
FS.3		**Social insurance contributions**
	FS.3.1	Social insurance contributions from employees
	FS.3.2	Social insurance contributions from employers
	FS.3.3	Social insurance contributions from self-employed
	FS.3.4	Other social insurance contributions
FS.4		**Compulsory prepayment (other than FS.3)**
	FS.4.1	Compulsory prepayment from individuals/households

	FS.4.2	Compulsory prepayment from employers
	FS.4.3	Other compulsory prepaid revenues
FS.5		**Voluntary prepayment**
	FS.5.1	Voluntary prepayment from individuals/households
	FS.5.2	Voluntary prepayment from employers
	FS.5.3	Other voluntary prepaid revenues
FS.6		**Other domestic revenues n.e.c.**
	FS.6.1	Other revenues from households n.e.c.
	FS.6.2	Other revenues from corporations n.e.c.
	FS.6.3	Other revenues from NPISH n.e.c.
FS.7		**Direct foreign transfers**
All FS		**All revenues of financing schemes**

Factors of Health Care Provision (ICHA-FP)

FP.1		**Compensation of employees**
	FP.1.1	Wages and salaries
	FP.1.2	Social contributions
	FP.1.3	All other costs related to employees
FP.2		**Self-employed professional remuneration**
FP.3		**Materials and services used**
	FP.3.1.	Health care services
	FP.3.2	Health care goods
	FP.3.3	Non-health care services
	FP.3.4	Non-health care goods
FP.4		**Consumption of fixed capital**
FP.5		**Other items of spending on inputs**
	FP.5.1	Taxes
	FP.5.2	Other items of spending
All FP		**All factors of provision**

Diseases / conditions (DIS)

DIS.1		**Infectious and parasitic diseases**
	DIS.1.1	HIV/AIDS and Other Sexually Transmitted Diseases (STDs)
	DIS.1.2	Tuberculosis (TB)
	DIS.1.3	Malaria
DIS.2		**Reproductive health**
	DIS.2.1	Maternal conditions
	DIS.2.3	Contraceptive management (family planning)
DIS.3		**Nutritional deficiencies**
DIS.4		**Noncommunicable diseases**
DIS.5		**Injuries**

DIS.6		**Non-disease specific**
DIS.nec		**Other and unspecified diseases/conditions (n.e.c.)**

Capital (HK)

HK.1.1		**Gross fixed capital formation**
	HK.1.1.1	Infrastructure
	HK.1.1.2	Machinery and equipment
	HK.1.1.3	Intellectual property products