

**Indicator Code Book**  
**National Health Accounts - National Health Accounts**

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## External resources for health as a percentage of total expenditure on health

Indicator ID	91
Indicator name	External resources for health as a percentage of total expenditure on health
Name abbreviated	ExtHE as % of THE
Data Type Representation	Percent
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	<p>This is a core indicator of health financing systems. Most indicators presented in NHA involve a measurement at the level of purchaser/payer of health services. This is, however, an indicator which refers to the origin of the resources used to purchase health services. It is the only information about the sources of funds provided in these tables. The other indicators - GGHE, PvtHE etc. - are financing agents, the entities where the use of the funds are controlled.</p> <p>Some of these external sources will be channeled through the government's budget, some through insurance agencies, some through the private or NGO sectors. As such, these funds cannot simply be added to those reported in the earlier breakdowns.</p> <p>In the special case where external agencies act as domestic NGOs in providing or purchasing health care in a recipient country, they would be included as financing agents as well as a source. We provide here only the source level measurement.</p> <p>The analysis of financing sources contributes to identify the distribution of the financing burden of health services. This indicator contributes to assess sustainability of financing.</p>
Definition	External resources for health expressed as a percentage of total expenditure on health.
Associated terms	<p>Rest of the world funds / External resources for health : The sum of resources channeled towards health by all non-resident institutional units that enter into transactions with resident units or have other economic links with resident units, explicitly labeled for health or not, to be used as mean of payments of health goods and services or as investment in capital goods by financing agents in the government or private sectors. They include donations and loans, in cash and in-kind resources..</p> <p>Total expenditure on health (THE) : The sum of all outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind. It is the sum of General Government Expenditure on Health and Private Expenditure on Health.</p>
Preferred data sources	National Health Accounts
Other possible data sources	Administrative reporting system

Method of measurement	<p>National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework.</p> <p>This indicator traces the financing flows from external sources who provide the funds to public and private financing agents. It includes in kind and in cash resources provided as loans and grants.</p> <p>NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage. These resources are accounted for in the same period and amount when they are used by the financing agent. Loans are treated to be accounted only once.</p> <p>External funds are valued at recipients' market value</p> <p>Monetary and non monetary transactions are accounted for at purchasers value.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>
Method of estimation	<p>Care needs to be taken in interpreting external resource figures. Most are taken from the OECD DAC/CRS database except where a reliable full national health account study has been done. They are disbursements to recipient countries as reported by donors, lagged one year to account for the delay between disbursement and expenditure. Before 2002, disbursement data is not available and commitments are used. In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to the NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country.</p> <p>The preferred data sources are NHA reports, OECD-DAC, reports by International funding agencies such as Global Fund.</p> <p>Other possible data sources include country reports on external sources by institution or from MoF.</p> <p>WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of external resources for all countries divided by sum of total health expenditure for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank income classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	N/A
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	<p>Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government/private expenditure on health. Some figures may be underestimated when financing sources lack a comprehensive recording system, notably when resources are directly channeled to local government, nongovernmental organizations or to providers, or directly supporting household payments (e.g. remittances).</p>
Links	<a href="#">National health accounts (NHA) (WHO website)</a>

Links	<a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a> <a href="#">A System of Health Accounts (OECD, 2000)</a>
Comments	<p>When the number is smaller than 0.05% the percentage may appear as zero. Financing sources involve a separate level of measurement to the previous indicators reported here, thus, this indicator cannot be added to those expressed as financing agents, providers or health goods and services. External resources are at this time the only source reported by WHO, thus it does not reflect the total origin of the THE. Frequent valuation at recipient country may differ to the valuation by the country providing the funds.</p>
Contact Person	

## General government expenditure on health as a percentage of total expenditure on health

Indicator ID	92
Indicator name	General government expenditure on health as a percentage of total expenditure on health
Name abbreviated	GGHE as % of THE
Data Type Representation	Percent
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	<p>This is a core indicator of health financing systems. This indicator contributes to understanding the relative weight of public entities in total expenditure on health. It includes not just the resources channeled through government budgets to providers of health services but also the expenditure on health by parastatals, extrabudgetary entities and notably the compulsory health insurance payments. It refers to resources collected and pooled by the above public agencies regardless of the source, so includes any donor (external) funding passing through these agencies.</p>
Definition	Level of general government expenditure on health (GGHE) expressed as a percentage of total expenditure on health (THE)
Associated terms	<p>Expenditure on Health : The sum of outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind.</p> <p>General government expenditure on health (GGHE) : The sum of health outlays paid for in cash or supplied in kind by government entities, such as the Ministry of Health, other ministries, parastatal organizations or social security agencies (without double counting government transfers to social security and extrabudgetary funds). It includes all expenditure made by these entities, regardless of the source, so includes any donor funding passing through them. It includes transfer payments to households to offset medical care costs and extrabudgetary funds to finance health services and goods. It includes current and capital expenditure.</p> <p>Total expenditure on health (THE) : The sum of all outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind. It is the sum of General Government Expenditure on Health and Private Expenditure on Health.</p>
Preferred data sources	National Health Accounts
Other possible data sources	<p>Administrative reporting system</p> <p>Special studies</p>

Method of measurement	<p>National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework.</p> <p>In this indicator resources are tracked for all public entities acting as financing agents: managing health funds and purchasing or paying for health goods and services.</p> <p>The NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage. Specially, it aims to be consolidated not to double count government transfers to social security and extrabudgetary funds.</p> <p>Monetary and non monetary transactions are accounted for at purchasers' value.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>
Method of estimation	<p>In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to the NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country.</p> <p>The principal international references used are the EUROSTAT database, International Monetary Fund (IMF), government financial statistics and international financial statistics; OECD health data; and the United Nations national accounts statistics.</p> <p>National sources include National health accounts (NHA) reports, national accounts (NA) reports, general government (GG) accounts, public expenditure reviews (PER), government expenditure by purpose reports (COFOG), institutional reports of public entities involved in health care provision or financing, notably social security and other health insurance compulsory agencies and Ministry of Finance (MoF) reports.</p> <p>Other possible data sources include executed budget and financing reports of social security and health insurance compulsory schemes, central bank reports, academic studies, reports and data provided by central statistical offices and ministries, statistical yearbooks and other periodicals, and on official web sites.</p> <p>WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of general government expenditure on health for all countries divided by sum of total health expenditure for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	N/A
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government expenditure on health. Some figures may be underestimated when it is not possible to obtain data on expenditure for local government, extrabudgetary entities or data from specific sources reported independently, such as external funds.

Links	<a href="#">National health accounts (NHA) (WHO website)</a> <a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a> <a href="#">A System of Health Accounts (OECD, 2000)</a>
Comments	When the number is smaller than 0.05% the percentage may appear as zero. This indicator includes all compulsory pooled resources for health.
Contact Person	

## General government expenditure on health as a percentage of total government expenditure

Indicator ID	93
Indicator name	General government expenditure on health as a percentage of total government expenditure
Name abbreviated	GGHE as % of GGE
Data Type Representation	Percent
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	<p>This is a core indicator of health financing systems.</p> <p>This indicator contributes to understand the weight of public spending on health within the total value of public sector operations.</p> <p>It includes not just the resources channeled through government budgets but also the expenditure on health by parastatals, extrabudgetary entities and notably the compulsory health insurance.</p> <p>It refers to resources collected and pooled by public agencies including all the revenue modalities.</p>
Definition	Level of general government expenditure on health (GGHE) expressed as a percentage of total government expenditure.
Associated terms	<p>Expenditure on Health : The sum of outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind.</p> <p>General government expenditure (GGE) : It summarizes the total operations of all public entities. It includes the consolidated outlays of all levels of government: territorial authorities (Central/Federal Government, Provincial / Regional / State / District authorities; Municipal / Local governments), social security and extrabudgetary funds. The revenue base of these entities may comprise multiple sources, including external funds and loans. It includes current and capital expenditure.</p> <p>General government expenditure on health (GGHE) : The sum of health outlays paid for in cash or supplied in kind by government entities, such as the Ministry of Health, other ministries, parastatal organizations or social security agencies (without double counting government transfers to social security and extrabudgetary funds). It includes all expenditure made by these entities, regardless of the source, so includes any donor funding passing through them. It includes transfer payments to households to offset medical care costs and extrabudgetary funds to finance health services and goods. It includes current and capital expenditure.</p>
Preferred data sources	National Health Accounts
Other possible data sources	<p>Administrative reporting system</p> <p>Special studies</p>

<p>Method of measurement</p>	<p>National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework.</p> <p>In this indicator resources are tracked for all public entities acting as financing agents: managing health funds and purchasing or paying for health goods and services.</p> <p>The NHA strategy is to track records of transactions, in order to reaching a comprehensive coverage without double counting, notably by consolidating intergovernmental transfers.</p> <p>Monetary and non monetary transactions are accounted for at purchasers value.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>
<p>Method of estimation</p>	<p>In some cases the sum of general government and private expenditures on health may not add up to 100% because of rounding. In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to the NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country.</p> <p>The principal international references used are the EUROSTAT database, International Monetary Fund (IMF), government financial statistics and international financial statistics; OECD health data; and the United Nations national accounts statistics.</p> <p>National sources include National health accounts (NHA) reports, national accounts (NA) reports, general government (GG) accounts, public expenditure reviews (PER), government expenditure by purpose reports (COFOG), institutional reports of public entities involved in health care provision or financing, notably social security and other health insurance compulsory agencies and Ministry of Finance (MoF) reports. GGE reported by the Central Bank and the Ministry of Finance.</p> <p>Other possible data sources include executed budget and financing reports of social security and health insurance compulsory schemes, academic studies, reports and data provided by central statistical offices and ministries, statistical yearbooks and other periodicals, and on official web sites.</p> <p>WHO sends estimates to the respective Ministries of Health every year for validation.</p>
<p>M&amp;E Framework</p>	<p>Input</p>
<p>Method of estimation of global and regional aggregates Disaggregation</p>	<p>Sum of general government expenditure on health for all countries divided by sum of total government expenditure for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.</p>
<p>Unit of Measure</p>	<p>N/A</p>
<p>Unit Multiplier</p>	
<p>Expected frequency of data dissemination</p>	<p>Annual</p>
<p>Expected frequency of data collection</p>	<p>Annual</p>

Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government/private expenditure on health. Some figures may be underestimated when it is not possible to obtain data on expenditure for local government, extrabudgetary agencies or expenditure related to specific financing sources which are reported separately, such as external fund.
Links	<a href="#">National health accounts (NHA) (WHO website)</a> <a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a> <a href="#">A System of Health Accounts (OECD, 2000)</a>
Comments	When the number is smaller than 0.05% the percentage may appear as zero. GGE involves all types of expenditure, current and capital. It includes too all types of revenue. GGE includes funds that are provided by donors, and channeled through the government. It is not the same as the General Government Final Consumption, which comprises only current spending.
Contact Person	

## Out-of-pocket expenditure as a percentage of private expenditure on health

Indicator ID	107
Indicator name	Out-of-pocket expenditure as a percentage of private expenditure on health
Name abbreviated	OOPs as % of PvtHE
Data Type Representation	Percent
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	<p>This is a core indicator of health financing systems. It contributes to understanding the relative weight of direct payments by households in total health expenditures. High out-of-pocket payments are strongly associated with catastrophic and impoverishing spending. Thus it represents a key support for equity and planning processes.</p>
Definition	Level of out-of-pocket expenditure expressed as a percentage of private expenditure on health
Associated terms	<p>Out-of-pocket expenditure : The expenditure on health by households as direct payments to health care providers. It should be netted from reimbursements from health insurance.</p> <p>A household is an individual or a group of persons sharing the same living accommodation, which pool some, or all, of their income and wealth and which consume certain types of goods and services collectively, mainly housing and food.</p> <p>Private expenditure on health : The sum of outlays for health by private entities, such as households, commercial or mutual health insurance, non-profit institutions serving households, resident corporations and quasi-corporations with a health services delivery or financing function. It includes expenditures from all sources, so includes any donor funding passing through these "financing agents".</p>
Preferred data sources	<p>National Health Accounts</p> <p>Administrative reporting system</p> <p>Household surveys</p>
Other possible data sources	Special studies
Method of measurement	<p>National health accounts traces the financing flows from the households as the agents who decide on the use of the funds to health providers. Thus in this indicator are included only the direct payments or out-of-pocket expenditure. NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage. Thus reimbursements from insurance should be deducted.</p> <p>Monetary and non monetary transactions are accounted for at purchasers value, thus in kind payments should be valued at purchasers' price.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>

Method of estimation	<p>In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country. The principal international references used are the EUROSTAT database, International Monetary Fund (IMF) international financial statistics; OECD health data; and the United Nations national accounts statistics. National sources include National health accounts (NHA) reports, national accounts (NA) reports, comprehensive financing studies, private expenditure by purpose reports (COICOP), institutional reports of private entities involved in health care provision or financing notably actuarial and financial reports of private health insurance agencies. Additional sources involve: household surveys, business surveys, economic censuses.</p> <p>Other possible data sources include ad hoc surveys.</p> <p>WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Impact
Method of estimation of global and regional aggregates	Sum of out-of-pocket expenditure for all countries divided by sum of private expenditure on health for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government/private expenditure on health. Some figures lack accuracy when they do not involve a full commodity flow. Household surveys tend to be biased due to sampling and non sampling errors.
Links	<p><a href="#">National health accounts (NHA) (WHO website)</a></p> <p><a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a></p> <p><a href="#">A System of Health Accounts (OECD, 2000)</a></p>
Comments	When the number is smaller than 0.05% the percentage may appear as zero. This indicator is the main component of the measured private expenditure on health in most countries of the world. An ongoing effort to standardize and improve the measurement procedures can be consulted in WHO NHA website.
Contact Person	

## Out-of-pocket expenditure as a percentage of total expenditure on health

Indicator ID	4445
Indicator name	Out-of-pocket expenditure as a percentage of total expenditure on health
Name abbreviated	OOPs as % of THE
Data Type Representation	Percent
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	This is a core indicator of health financing systems. It contributes to understanding the relative weight of direct payments by households in total health expenditures. High out-of-pocket payments are strongly associated with catastrophic and impoverishing spending. Thus it represents a key support for equity and planning processes.
Definition	Level of out-of-pocket expenditure expressed as a percentage of total expenditure on health
Associated terms	<p>Out-of-pocket expenditure : The expenditure on health by households as direct payments to health care providers. It should be netted from reimbursements from health insurance.</p> <p>A household is an individual or a group of persons sharing the same living accommodation, which pool some, or all, of their income and wealth and which consume certain types of goods and services collectively, mainly housing and food.</p> <p>Total expenditure on health (THE) : The sum of all outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind. It is the sum of General Government Expenditure on Health and Private Expenditure on Health.</p>
Preferred data sources	<p>National Health Accounts</p> <p>Administrative reporting system</p> <p>Household surveys</p>
Other possible data sources	Special studies
Method of measurement	<p>National health accounts traces the financing flows of the agents who decide on the use of the funds.</p> <p>NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage. Thus reimbursements from insurance should be deducted.</p> <p>Monetary and non monetary transactions are accounted for at purchasers value, thus in kind payments should be valued at purchasers' price.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>

Method of estimation	<p>In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 2007/08), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country. The principal international references used are the EUROSTAT database, International Monetary Fund (IMF) international financial statistics; OECD health data; and the United Nations national accounts statistics.</p> <p>National sources include National health accounts (NHA) reports, national accounts (NA) reports, comprehensive financing studies, private expenditure by purpose reports (COICOP), institutional reports of private entities involved in health care provision or financing notably actuarial and financial reports of private health insurance agencies. Additional sources involve: household surveys, business surveys, economic censuses.</p> <p>Other possible data sources include ad hoc surveys.</p>
M&E Framework	Impact
Method of estimation of global and regional aggregates	Sum of out-of-pocket expenditure for all countries divided by sum of total expenditure on health for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government/private expenditure on health. Some figures lack accuracy when they do not involve a full commodity flow. Household surveys tend to be biased due to sampling and non-sampling errors.
Links	<p><a href="#">National health accounts (NHA) (WHO website)</a></p> <p><a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a></p> <p><a href="#">A System of Health Accounts (OECD, 2000)</a></p>
Comments	When the number is smaller than 0.05% the percentage may appear as zero. This indicator is the main component of the measured private expenditure on health in most countries of the world. An ongoing effort to standardize and improve the measurement procedures can be consulted in WHO NHA website.
Contact Person	

## Per capita government expenditure on health (PPP int. \$)

Indicator ID	108
Indicator name	Per capita government expenditure on health (PPP int. \$)
Name abbreviated	GGHE pc Int\$
Data Type Representation	Money
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	<p>This is a core indicator of health financing systems.</p> <p>This indicator contributes to understand the relative level of public spending on health to the beneficiary population, expressed in international dollars to facilitate international comparisons.</p> <p>It includes not just the resources channeled through government budgets but also the expenditure on health by parastatals, extrabudgetary entities and notably the compulsory health insurance.</p> <p>It refers to resources collected and polled by public agencies including all the revenue modalities.</p>
Definition	Per capita general government expenditure on health (GGHE) expressed in PPP international dollar
Associated terms	<p>General government expenditure on health (GGHE) : The sum of health outlays paid for in cash or supplied in kind by government entities, such as the Ministry of Health, other ministries, parastatal organizations or social security agencies (without double counting government transfers to social security and extrabudgetary funds). It includes all expenditure made by these entities, regardless of the source, so includes any donor funding passing through them. It includes transfer payments to households to offset medical care costs and extrabudgetary funds to finance health services and goods. It includes current and capital expenditure.</p> <p>International dollar rate / PPP : A hypothetical currency unit that takes into account differences in relative purchasing power between countries.</p>
Preferred data sources	<p>National Health Accounts</p> <p>Administrative reporting system</p>
Other possible data sources	
Method of measurement	<p>National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework.</p> <p>In this indicator resources are tracked for all public entities acting as financing agents: managing health funds and purchasing or paying for health goods and services.</p> <p>The NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage. Specially, it aims to be consolidated not to double count government transfers to social security and extrabudgetary funds.</p> <p>Monetary and non monetary transactions are accounted for at purchasers' value.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>

Method of estimation	<p>PPP series resulting from the 2005 International comparison project (ICP) estimated by the World Bank has been used. In countries where this is not available, PPPs are estimated by the WHO. In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to the NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country.</p> <p>The principle international references used are  GGHE: WHO NHA database.  PPP: WB, WHO estimates for countries which WB does not provide PPPs.  Population figures are taken from UN pop, OECD HD, EUROSTAT database.  WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of general government expenditure on health for all countries divided by sum of population for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	PPP international dollar
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government expenditure on health. Some figures may be underestimated when it is not possible to obtain data on expenditure for local government, other ministries and extrabudgetary entities. A time lag affects the registration of population migrations voluntary and forced ones.
Links	<p><a href="#">National health accounts (NHA) (WHO website)</a></p> <p><a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a></p> <p><a href="#">A System of Health Accounts (OECD, 2000)</a></p>
Comments	When the number is smaller than 0.5, it appears as <1.
Contact Person	

## Per capita government expenditure on health at average exchange rate (US\$)

Indicator ID	109
Indicator name	Per capita government expenditure on health at average exchange rate (US\$)
Name abbreviated	GGHE pc X-rate
Data Type Representation	Money
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	<p>This is a core indicator of health financing systems.</p> <p>This indicator contributes to understand the relative level of public spending on health to the beneficiary population, expressed in US\$ to facilitate international comparisons.</p> <p>It includes not just the resources channeled through government budgets but also the expenditure on health by parastatals, extrabudgetary entities and notably the compulsory health insurance.</p> <p>It refers to resources collected and pooled by public agencies including all the revenue modalities.</p>
Definition	Per capita general government expenditure on health (GGHE) expressed at average exchange rate for that year in US dollar. Current prices.
Associated terms	<p>Exchange rate : Observed average number of units at which a currency is traded in the banking system.</p> <p>General government expenditure on health (GGHE) : The sum of health outlays paid for in cash or supplied in kind by government entities, such as the Ministry of Health, other ministries, parastatal organizations or social security agencies (without double counting government transfers to social security and extrabudgetary funds). It includes all expenditure made by these entities, regardless of the source, so includes any donor funding passing through them. It includes transfer payments to households to offset medical care costs and extrabudgetary funds to finance health services and goods. It includes current and capital expenditure.</p>
Preferred data sources	<p>National Health Accounts</p> <p>Administrative reporting system</p>
Other possible data sources	
Method of measurement	<p>National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework.</p> <p>In this indicator resources are tracked for all public entities acting as financing agents: managing health funds and purchasing or paying for health goods and services.</p> <p>The NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage. Specially, it aims to be consolidated not to double count government transfers to social security and extrabudgetary funds.</p> <p>Monetary and non monetary transactions are accounted for at purchasers value.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>

Method of estimation	<p>National currency unit per US\$ are calculated using the average exchange rates for the year. For 2008, the use of yearly average exchange rates (compared to year-end exchange rates) may not fully represent the impact of the global financial crisis. In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country. These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to the NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country.</p> <p>Preferred data sources:  GGHE: WHO NHA database.  Exchange rate: IMF IFS.  Population figures are taken from UN Population Division, OECD HD, EUROSTAT database.  WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of general government expenditure on health for all countries divided by sum of population for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	USD
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government/private expenditure on health. Some figures may be underestimated when it is not possible to obtain data on expenditure for local government, or extrabudgetary entities. A time lag affects the registration of migrations voluntary and forced ones.
Links	<p><a href="#">National health accounts (NHA) (WHO website)</a></p> <p><a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a></p> <p><a href="#">A System of Health Accounts (OECD, 2000)</a></p>
Comments	When the number is smaller than 0.5, it appears as <1. Data are intended to approximate current values.
Contact Person	

## Per capita total expenditure on health (PPP int. \$)

Indicator ID	110
Indicator name	Per capita total expenditure on health (PPP int. \$)
Name abbreviated	THE pc Int\$
Data Type Representation	Money
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	<p>This is a core indicator of health financing systems.</p> <p>This indicator contributes to understand the total expenditure on health relative to the beneficiary population, expressed in Purchasing Power Parities (PPP) to facilitate international comparisons.</p>
Definition	Per capita total expenditure on health (THE) expressed in PPP international dollar.
Associated terms	<p>International dollar rate / PPP : A hypothetical currency unit that takes into account differences in relative purchasing power between countries.</p> <p>Total expenditure on health (THE) : The sum of all outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind. It is the sum of General Government Expenditure on Health and Private Expenditure on Health.</p>
Preferred data sources	National Health Accounts
Other possible data sources	
Method of measurement	<p>National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework.</p> <p>NHA synthesize the financing flows of a health system, recorded from the origin of the resources (sources), and the purchasing agents (financing schemes), which distribute their funds between providers, to pay for selected health goods and services to benefit individuals. Beneficiaries are analysed across geographical, demographic, socioeconomic and epidemiological dimensions.</p> <p>Total expenditure on health (THE) is measured as the sum of spending of all financing agents managing funds to purchase health goods and services.</p> <p>The NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage. Monetary and non monetary transactions are accounted for at purchasers' values.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>

Method of estimation	<p>PPP series resulting from the 2005 International comparison project (ICP) estimated by the World Bank has been used. In countries where this is not available, PPPs are estimated by the WHO. In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to the NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country.</p> <p>Preferred data sources:          THE: WHO NHA database.          PPP exchange rates: WB, WHO estimates for countries which WB does not provide PPPs.          Population figures are taken from UN Population Division, OECD HD, EUROSTAT database.          WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of total expenditure on health for all countries divided by sum of population for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	PPP international dollar
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government/private expenditure on health. Some figures may be underestimated when it is not possible to obtain data on expenditure for local government, corporations, nongovernmental organizations or insurance. A time lag affects the registration of population migrations voluntary and forced ones.
Links	<p><a href="#">National health accounts (NHA) (WHO website)</a></p> <p><a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a></p> <p><a href="#">A System of Health Accounts (OECD, 2000)</a></p>
Comments	<p>When the number is smaller than 0.5, it appears as &lt;1.</p> <p>Data are intended to approximate current values.</p>
Contact Person	

## Per capita total expenditure on health at average exchange rate (US\$)

Indicator ID	111
Indicator name	Per capita total expenditure on health at average exchange rate (US\$)
Name abbreviated	THE pc at X-rate
Data Type Representation	Money
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	This is a core indicator of health financing systems. This indicator contributes to understand the total expenditure on health relative to the beneficiary population, expressed in USD to facilitate international comparisons.
Definition	Per capita total expenditure on health (THE) expressed at average exchange rate for that year in US\$. Current prices.
Associated terms	Exchange rate : Observed average number of units at which a currency is traded in the banking system.  Total expenditure on health (THE) : The sum of all outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind. It is the sum of General Government Expenditure on Health and Private Expenditure on Health.
Preferred data sources	National Health Accounts
Other possible data sources	
Method of measurement	National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework. NHA synthesize the financing flows of a health system, recorded from the origin of the resources (sources), and the purchasing agents (financing schemes), which distribute their funds between providers, to pay for selected health goods and services to benefit individuals. Beneficiaries are analysed across geographical, demographic, socioeconomic and epidemiological dimensions. Total expenditure on health (THE) is measured as the sum of spending of all financing agents managing funds to purchase health goods and services. The NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage. Monetary and non monetary transactions are accounted for at purchasers' values. Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).

Method of estimation	<p>National currency unit per US\$ are calculated using the average exchange rates for the year. For 2008, the use of yearly average exchange rates (compared to year-end exchange rates) may not fully represent the impact of the global financial crisis. In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country. These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country. The principal international references used are;</p> <p>THE: NHA reports or WHO NHA database.</p> <p>Exchange rate: IMF IFS, OECD HD, EUROSTAT database.</p> <p>Population figures are taken from UN Population Division, OECD HD, EUROSTAT database.</p> <p>WHO sends estimates to the respective Ministries of Health every year for validation</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of total expenditure on health for all countries divided by sum of population for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	USD
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government/private expenditure on health. Some figures may be underestimated when it is not possible to obtain data on expenditure for local government, corporations, nongovernmental organizations or insurance. A time lag affects the registration of population migrations voluntary and forced ones.
Links	<p><a href="#">National health accounts (NHA) (WHO website)</a></p> <p><a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a></p> <p><a href="#">A System of Health Accounts (OECD, 2000)</a></p>
Comments	When the number is smaller than 0.05% the percentage may appear as zero. Data are intended to approximate current values.
Contact Person	

## Private expenditure on health as a percentage of total expenditure on health

Indicator ID	119
Indicator name	Private expenditure on health as a percentage of total expenditure on health
Name abbreviated	PvtHE as % of THE
Data Type Representation	Percent
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	<p>This is a core indicator of health financing systems.</p> <p>This indicator contributes to understanding the relative weight of private entities in total expenditure on health.</p> <p>It includes expenditure from pooled resources with no government control, such as voluntary health insurance, and the direct payments for health by corporations (profit, non-for-profit and NGOs) and households. As a financing agent classification, it includes all sources of funding passing through these entities, including any donor (funding) they use to pay for health.</p>
Definition	<p>Definition Level of private expenditure on health expressed as a percentage of total expenditure on health.</p>
Associated terms	<p>Expenditure on Health : The sum of outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind.</p> <p>Private expenditure on health : The sum of outlays for health by private entities, such as households, commercial or mutual health insurance, non-profit institutions serving households, resident corporations and quasi-corporations with a health services delivery or financing function. It includes expenditures from all sources, so includes any donor funding passing through these "financing agents".</p> <p>Total expenditure on health (THE) : The sum of all outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind. It is the sum of General Government Expenditure on Health and Private Expenditure on Health.</p>
Preferred data sources	<p>National Health Accounts</p> <p>Administrative reporting system</p> <p>Household surveys</p>
Other possible data sources	Special studies
Method of measurement	<p>National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework.</p> <p>In this indicator resources are tracked for all private entities acting as financing agents: managing health funds and purchasing or paying for health goods and services.</p> <p>The NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage.</p> <p>Monetary and non monetary transactions are accounted for at purchasers value.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>

Method of estimation	<p>In some cases the sum of general government and private expenditures on health may not add up to 100% because of rounding. In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to the NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country.</p> <p>The principal international references used are the EUROSTAT database, International Monetary Fund (IMF) international financial statistics; OECD health data; and the United Nations national accounts statistics.</p> <p>National sources include national health accounts (NHA) reports, national accounts (NA) reports, comprehensive financing studies, private expenditure by purpose reports (COICOP), institutional reports of private entities involved in health care provision or financing notably actuarial and financial reports of private health insurance agencies, household surveys, business surveys, economic censuses.</p> <p>Other possible data sources include ad hoc surveys.</p> <p>WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of private expenditure on health for all countries divided by sum of total expenditure on health for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	N/A
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the private expenditure on health. Some figures may be underestimated when it is not possible to obtain data on expenditure for corporations, nongovernmental organizations or insurance. Records on out-of-pocket payments (OOPS) can be partial.
Links	<p><a href="#">National health accounts (NHA) (WHO website)</a></p> <p><a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a></p> <p><a href="#">A System of Health Accounts (OECD, 2000)</a></p>
Comments	When the number is smaller than 0.05% the percentage may appear as zero. This indicator includes voluntary pooled insurance for health insurance as well as direct payments by private agents.
Contact Person	

## Private prepaid plans as a percentage of private expenditure on health

Indicator ID	120
Indicator name	Private prepaid plans as a percentage of private expenditure on health
Name abbreviated	Prepaid as % PvtHE
Data Type Representation	Percent
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	This is a core indicator of health financing systems. This indicator contributes to understanding the relative weight of voluntary health insurance payments in total health expenditure.
Definition	Level of private prepaid plans expressed as a percentage of private expenditure on health.
Associated terms	<p>Prepaid and risk-pooling plans : The expenditure on health by private insurance institutions. Private insurance enrolment may be contractual or voluntary. This indicator includes only those expenditures that are not controlled or mandated by government units for the purpose of providing social benefits to members.</p> <p>Private expenditure on health : The sum of outlays for health by private entities, such as households, commercial or mutual health insurance, non-profit institutions serving households, resident corporations and quasi-corporations with a health services delivery or financing function. It includes expenditures from all sources, so includes any donor funding passing through these "financing agents".</p>
Preferred data sources	<p>National Health Accounts</p> <p>Administrative reporting system</p> <p>Special studies</p>
Other possible data sources	Household surveys
Method of measurement	<p>National health accounts traces the financing flows from the pooling prepaid private schemes who decide on the use of their funds to purchase health care for their beneficiaries.</p> <p>NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage, thus reimbursements to households should be consolidated.</p> <p>Monetary and non monetary transactions are accounted for at purchasers value.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>

Method of estimation	<p>In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to the NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country.</p> <p>The principal international references used are the EUROSTAT database, OECD health data; and the United Nations national accounts statistics.</p> <p>National sources include national health accounts reports, national accounts reports, comprehensive financing reports, actuarial and financial reports of private health insurance schemes. Additional sources are: economic censuses and budgetary documents, central bank reports, academic studies and data provided by central statistical offices and ministries on official web sites and statistical yearbooks.</p> <p>Other possible data sources include household surveys.</p> <p>WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of private prepaid plans for all countries divided by sum of private expenditure on health for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the private expenditure on health. Some figures may be underestimated when it is not possible to obtain data on all private insurance schemes.
Links	<p><a href="#">National health accounts (NHA) (WHO website)</a></p> <p><a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a></p> <p><a href="#">A System of Health Accounts (OECD, 2000)</a></p>
Comments	When the number is smaller than 0.05% the percentage may appear as zero. This indicator is the only one on prepayment among private agents, thus complementary to compulsory health insurance.
Contact Person	

## Social security expenditure on health as a percentage of general government expenditure on health

Indicator ID	121
Indicator name	Social security expenditure on health as a percentage of general government expenditure on health
Name abbreviated	SSHE as % of GGHE
Data Type Representation	Percent
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	<p>This is a core indicator of health financing systems.</p> <p>This indicator contributes to understanding the relative weight of prepaid pooled schemes in GGHE.</p> <p>This indicator refers to the health expenditures by government social security schemes and other schemes of compulsory health insurance. Any donor (external) funds channeled through these institutions are included.</p>
Definition	Level of social security funds expressed as a percentage of general government expenditure on health.
Associated terms	<p>General government expenditure on health (GGHE) : The sum of health outlays paid for in cash or supplied in kind by government entities, such as the Ministry of Health, other ministries, parastatal organizations or social security agencies (without double counting government transfers to social security and extrabudgetary funds). It includes all expenditure made by these entities, regardless of the source, so includes any donor funding passing through them. It includes transfer payments to households to offset medical care costs and extrabudgetary funds to finance health services and goods. It includes current and capital expenditure.</p> <p>Social security funds : The expenditure on health by social security institutions. Social security or national health insurance schemes are imposed and controlled by government units for the purpose of providing health services to members of the community as a whole or to particular segments of the community. They include payments to medical care providers and to suppliers of medical goods as well as reimbursements to households and the direct outlays on supply of services in kind to the enrollees. It includes current and capital expenditure. Any donor (external) funds channeled through these institutions are included.</p>
Preferred data sources	<p>National Health Accounts</p> <p>Administrative reporting system</p>
Other possible data sources	
Method of measurement	<p>National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework.</p> <p>In this indicator resources are tracked for all compulsory health insurance schemes acting as financing agents: managing health funds and purchasing or paying for health goods and services.</p> <p>The NHA strategy is to track records of transactions, without double counting and in order to reaching a comprehensive coverage. Specially, it aims to be consolidated not to double count government transfers to social security and reimbursements to households.</p> <p>Monetary and non monetary transactions are accounted for at purchasers' values.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>

Method of estimation	<p>In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources that WHO has been collecting for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have or update national health accounts and in these instances, data is obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to NHA framework. Missing values are estimated using various accounting techniques depending on the data available for each country. The principal international references used are the EUROSTAT database, International Monetary Fund (IMF), government financial statistics and international financial statistics; OECD health data; and the United Nations national accounts statistics.</p> <p>National sources include National health accounts (NHA) reports, national accounts (NA) reports, general government (GG) accounts, Public Expenditure Reviews (PER), government expenditure by purpose reports (COFOG), institutional reports of public entities involved in health care provision or financing, notably social security and other health insurance compulsory agencies and Ministry of Finance (MoF) reports.</p> <p>Other possible data sources include executed budgets of compulsory health insurance and social security schemes.</p> <p>WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of social security expenditure on health for all countries divided by sum of general government expenditure on health for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	
Unit of Measure	
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual
Limitations	Data on estimated health expenditure are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the government expenditure on health and social security and compulsory health insurance schemes. Some figures may be underestimated when it is not possible to obtain data on expenditure for all compulsory health insurance schemes..
Links	<p><a href="#">National health accounts (NHA) (WHO website)</a></p> <p><a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a></p> <p><a href="#">A System of Health Accounts (OECD, 2000)</a></p>
Comments	When the number is smaller than 0.05% the percentage may appear as zero. This indicator provides data on compulsory prepaid pooled resources of health insurance schemes.
Contact Person	

## Total expenditure on health as a percentage of gross domestic product

Indicator ID	122
Indicator name	Total expenditure on health as a percentage of gross domestic product
Name abbreviated	THE as % of GDP
Data Type Representation	Percent
Topic	Health systems resources
ISO Health Indicators Framework	
Rationale	This is a core indicator of health financing systems. It provides information on the level of resources channeled to health relative to a country's wealth.
Definition	Level of total expenditure on health (THE) expressed as a percentage of gross domestic product (GDP).
Associated terms	<p>General government expenditure on health (GGHE) : The sum of health outlays paid for in cash or supplied in kind by government entities, such as the Ministry of Health, other ministries, parastatal organizations or social security agencies (without double counting government transfers to social security and extrabudgetary funds). It includes all expenditure made by these entities, regardless of the source, so includes any donor funding passing through them. It includes transfer payments to households to offset medical care costs and extrabudgetary funds to finance health services and goods. It includes current and capital expenditure.</p> <p>Gross domestic product (GDP) : The value of all goods and services provided in a country without regard to their allocation among domestic and foreign claims. D We use expenditure-based GDP reported in National Health Accounts (NHA), which is the total final expenditure at purchasers' prices.</p> <p>Private expenditure on health : The sum of outlays for health by private entities, such as households, commercial or mutual health insurance, non-profit institutions serving households, resident corporations and quasi-corporations with a health services delivery or financing function. It includes expenditures from all sources, so includes any donor funding passing through these "financing agents".</p> <p>Total expenditure on health (THE) : The sum of all outlays for health maintenance, restoration or enhancement paid for in cash or supplied in kind. It is the sum of General Government Expenditure on Health and Private Expenditure on Health.</p>
Preferred data sources	National Health Accounts
Other possible data sources	Special studies

Method of measurement	<p>National health accounts (NHA) indicators are based on expenditure information collected within an internationally recognized framework.</p> <p>NHA synthesize the financing flows of a health system, recorded from the origin of the resources (sources), to the purchasing agents (financing schemes), which distribute their funds between providers, to pay for selected health goods and services to benefit individuals. Beneficiaries are analysed across geographical, demographic, socioeconomic and epidemiological dimensions. Total expenditure on health (THE) is measured as the sum of all financing agents managing funds to purchase health goods and services.</p> <p>The NHA strategy is to track records of transactions, without double counting in order to reach a comprehensive coverage. Monetary and non monetary transactions are accounted for at purchasers' values.</p> <p>Guides to producing national health accounts exist. (OECD, 2000; WHO-World Bank-USAID, 2003).</p>
Method of estimation	<p>In countries where the fiscal year begins in July, expenditure data have been allocated to the later calendar year (for example, 2008 data will cover the fiscal year 200708), unless otherwise stated for the country.</p> <p>These data are generated from sources consulted by WHO for over ten years. The most comprehensive and consistent data on health financing is generated from national health accounts. Not all countries have, or update, national health accounts. In these instances, data are obtained through technical contacts in-country or from publicly-available documents and reports and harmonized to the NHA framework.</p> <p>Missing values are estimated using accounting techniques depending on the data available for each country.</p> <p>The principal international references used are the EUROSTAT database, International Monetary Fund (IMF), government financial statistics and international financial statistics; OECD health data; and the United Nations national accounts statistics.</p> <p>National sources include national health accounts reports, national accounts reports, health system's financing reports.</p> <p>Other possible data sources include ad hoc surveys, general government (GG) accounts, Public Expenditure Reviews (PER), expenditure by purpose reports (COFOG, COICOP), household surveys, business surveys, actuarial and financial reports of health insurance institutions, economic censuses. Additional sources are: reports by central banks and nongovernmental organizations; data provided by central statistical offices and ministries on official web sites; statistical yearbooks; executed budget reports; other government reports; and academic studies.</p> <p>WHO sends estimates to the respective Ministries of Health every year for validation.</p>
M&E Framework	Input
Method of estimation of global and regional aggregates	Sum of total expenditure on health for all countries divided by sum of gross domestic product for all countries by relevant group. Regions are based on WHO regions, income groups on the World Bank classification and the global aggregate based on all WHO Member States.
Disaggregation	Provider type (public/private)
Unit of Measure	N/A
Unit Multiplier	
Expected frequency of data dissemination	Annual
Expected frequency of data collection	Annual

Limitations	Data on estimated health expenditures are collected by triangulating information from several sources to ensure that the outlays constitute the bulk of the governmental and private expenditure on health. Some figures may be underestimated when it is not possible to obtain data on expenditure for local governments, parastatals, corporations, or nongovernmental organizations. Some governments do not track external (donor) funds passing through the private sector, so those flows might also be underestimated.
Links	<a href="#">National health accounts (NHA) (WHO website)</a> <a href="#">Guide to producing national health accounts – with special applications for low-income and middle-income countries (WHO-World Bank-USAID, 2003)</a> <a href="#">A System of Health Accounts (OECD, 2000)</a> <a href="#">World Health Statistics 2010 (WHO, 2010)</a>
Comments	When the number is smaller than 0.05% the percentage may appear as zero. The most relevant attribute of this indicator is being comprehensive in its content.
Contact Person	