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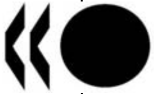

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SHA-BASED HEALTH ACCOUNTS IN THIRTEEN OECD COUNTRIES COUNTRY STUDIES: POLAND NATIONAL HEALTH ACCOUNTS 1999

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FOREWARD

1. A project aimed at presenting initial results from the implementation of the System of Health Accounts has been carried by the Health Policy Unit at the OECD and experts from thirteen member countries. The results are presented in the form of a comparative study (OECD Health Working Papers No. 16) and a set of OECD Health Technical Papers presenting individual country studies. This volume is the tenth in this series, presenting the Polish SHA-based health accounts.

2. In response to the pressing need for reliable and comparable statistics on health expenditure and financing, the OECD, in co-operation with experts from OECD member countries, developed the manual, *A System of Health Accounts* (SHA), releasing the initial 1.0 version in 2000. Since its publication, a wealth of experience has been accumulated in a number of OECD countries during the process of SHA implementation, and several national publications have already been issued. Furthermore, the Communiqué of Health Ministers, issued at the first meeting of OECD Health Ministers held on May 13-14, 2004 emphasised the implementation of the *System of Health Accounts* in member countries as a key item in the future OECD work programme on health.

3. The Secretariat considers as a key task to disseminate the SHA-based health accounts of OECD member countries and their comparative analysis. In the series of Health Technical Papers - that are also available via the internet - the key results are presented on a country-by-country basis, supported by detailed methodological documentation. They – together with the comparative study - will provide a unique source of health expenditure data with interpretation of SHA-based health accounts. In particular, the results describe in a systematic and comparable way that how, and for what purposes, money is spent in the health systems of the participating countries. These papers are also important in a methodological sense: the analysis of data availability and comparability shows where further harmonisation of national classifications with the International Classification for Health Accounts (SHA-ICHA) would be desirable.

4. Thirteen countries participated in this project: Australia, Canada, Denmark, Germany, Hungary, Japan, Korea, Mexico, the Netherlands, Poland, Spain, Switzerland and Turkey. The next edition of the comparative study to be published in 2006, is expected to include several additional countries. Meanwhile, new country studies will be presented on the OECD SHA web page and in the Health Technical Papers when they become available.

5. The OECD Secretariat invites readers to comment on the series of Health Technical Papers on SHA-based health accounts and to make suggestions on possible improvements to the contents and presentation for future editions.

AVANT-PROPOS

6. L'Unité des politiques de santé de l'OCDE et des experts originaires de treize pays Membres ont mené un projet visant à rendre compte des premiers résultats de la mise en œuvre du Système de comptes de la santé (SCS). Ces résultats se présentent sous la forme d'une étude comparative (document de travail sur la santé n° 16 de l'OCDE) et d'un ensemble de rapports techniques sur la santé contenant des études par pays. Ce volume est le dixième de la série, il examine les comptes de la santé fondés sur le SCS en Pologne.

7. Face à la nécessité croissance de disposer de statistiques fiables et comparables sur les dépenses et le financement des systèmes de santé, l'OCDE, en collaboration avec des experts des pays Membres, a élaboré un manuel intitulé *Système des comptes de la santé* (SCS), dont la version 1.0 a été publiée en 2000. Depuis sa publication, une grande expérience a été accumulée dans plusieurs pays de l'OCDE au cours du processus d'application du SCS, et plusieurs publications nationales sont déjà parues dans ce domaine. En outre, le Communiqué des ministres de la santé, diffusé lors de la première réunion des ministres de la santé de l'OCDE qui s'est tenue les 13 et 14 mai 2004, qualifie l'application du *Système des comptes de la santé* dans plusieurs pays Membres d'élément clé du futur programme de travail de l'OCDE sur la santé.

8. Le Secrétariat juge essentiel de diffuser les comptes de la santé fondés sur le SCS des pays Membres de l'OCDE ainsi que leur analyse comparative. Dans la série des rapports techniques sur la santé, également disponibles sur internet, les principaux résultats sont présentés pays par pays et s'accompagnent de documents détaillés sur la méthodologie employée. Ces rapports, conjugués à l'étude comparative, constituent une source unique de données sur les dépenses de santé et fournissent une interprétation des comptes de la santé fondés sur le SCS. Ils décrivent en particulier de manière systématique et comparable la façon dont les dépenses de santé des pays participants s'effectuent ainsi que leur objet. Ces documents sont également importants d'un point de vue méthodologique : l'analyse de la disponibilité et de la comparabilité des données révèle les domaines dans lesquels il serait souhaitable de poursuivre l'harmonisation des systèmes de classification nationaux avec la classification internationale pour les comptes de la santé (ICHA).

9. Treize pays ont participé à ce projet : l'Allemagne, l'Australie, le Canada, la Corée, le Danemark, l'Espagne, la Hongrie, le Japon, le Mexique, les Pays-Bas, la Pologne, la Suisse et la Turquie. La prochaine version de l'étude comparative, à paraître en 2006, devrait inclure plusieurs pays supplémentaires. Pendant ce temps, de nouvelles études par pays seront présentées sur la page web du SCS de l'OCDE et dans les rapports techniques sur la santé dès qu'elles seront disponibles.

10. Le Secrétariat de l'OCDE invite les lecteurs à faire part de leurs commentaires sur la série des rapports techniques sur la santé relatifs aux comptes de la santé fondés sur le SCS, ainsi que de leurs suggestions sur la façon dont le contenu et la présentation des prochaines éditions pourraient être améliorés.

INTRODUCTION

11. Work on the pilot project of health accounts for Poland was carried out in the period from November 2000 to March 2002. It was contracted by the Office of Foreign Aid at the Ministry of Health. The project was financed with resources from a World Bank loan. The German Institute BASYS acted as a coordinator of the work of the team of local experts and a group of foreign consultants who were invited to participate in the project.[1] The main goal of the pilot project entitled: "The development and implementation of the national health account in Poland" was to assess the possibility of using the national statistical accounting in accordance with the requirements of the *System of Health Accounts* (SHA) recommended by the OECD and EUROSTAT.

12. Similar to other pilot projects prepared by the OECD member countries, the basic tasks carried out in the project included:

i. The analysis of the existing informative-statistical system both with regard to health care and other areas of statistical accounting, which should be taken into consideration in the accounts considering the definition of the boundaries of the health care sector fixed by the SHA,

ii. The development of the so-called "access path" to health accounts for Poland through the adoption of certain expenditure titles assigned by the national system of classification to particular categories of the International Classification of Health Accounts (ICHA); and,

iii. The identification of expenditure and cash flows connected with health care which, as a rule, had not been included in statistical accounting concerning health care, and the proposed estimation of this expenditure.

13. For the purposes connected with the preparation of the pilot health account for Poland the year 1999 was adopted as a base year. On the one hand, this choice was automatically dictated by the completion of the process of gathering statistical data for that year and on the other, it was the year of essential changes in the organization and financing of health services in Poland connected with the introduction of the Universal Health Insurance. The latter made the pilot study especially challenging.

14. A number of problems which appeared in the course of analysis of the existing statistical material resulted not only from the shortage of data but also from the manner of aggregation by each of the financing agents and also by each of the 17 Sickness Funds, which practically took over the main burden of publicly-financed health care goods and services. Both the introduction of those changes into the health-care sector as well as the limited adjustment of the statistical system to those changes, caused certain deviations of the Polish NHAs from the SHA-ICHA. In consequence these also determine to a

1. On the side of BASYS Institute Dr M. Schneider coordinated the project. The team of local experts included: Kawiorska D. (TL), Baran A., Kamińska M., Kozierkiewicz A., Rydlewska-Liszkowska I., Strzelecka A., Szczur M., Witkorow A. Above experts equally contributed in preparation all documents produced during the work on pilot Polish SHA study. The team of international experts included: Huber M. (OECD), Orosz E. (OECD) Thompson A. (OECD), Bruckner G. (EUROSTAT), Hjulsager M. (Denmark MOH), Jacobs K. (Germany).

considerable degree, the level of international comparability of the Polish data. [For more details on data problems and deviation of the Polish NHAs from the SHA-ICHA see Annex.]

15. The results of the studies and actions undertaken within the framework of the work on the project were documented in the study entitled: "A System of Health Accounts in Poland" and "The Technical Report", whereas the results of calculations done within the framework of the pilot health account for Poland in 1999 were presented in the form of two standard tables which consolidated the sources of the financing of health care, classifying them by functions and providers of goods and services.[2]

Summary data on health expenditure

16. Calculations using all available data show that the level of total health expenditure for Poland, as reported before the pilot study, was underestimated. The difference between the pre-SHA and the SHA-based values of total health expenditure in the year of the SHA-implementation was estimated at no more than 7,7% of the total health expenditure presented according to the SHA calculation. This difference resulted mainly from the incorporation of additional expenditure, for both the newly-identified sources of health care funding as well as those related to the wider boundaries of the health care sector, within the framework of the Polish NHA calculation.

Table 1. Comparison of the sources of funding health care/health care financing in Poland taken into account before and during the SHA pilot project:

Sources of health care funding in Poland /Health care financing agents	
Before the SHA project	*IN the SHA project*
HF.1 General government	HF.1 General government
HF.1.1 General government (excl. HF.1.2)	**HF.1.1 General government (excl. HF.1.2)***
HF.1.2. Social security funds	**HF.1.2. Social security funds**
HF.2. Private sector	HF.2. Private sector
	HF.2.1. Private social insurance
	HF.2.2. Other private insurance
HF.2.3. Households out-of-pocket expenditure	**HF.2.3. Households out-of-pocket expenditure***
	HF.2.4. Non-profit institutions
	HF.2.5. Corporations
	HF.3 Rest of the world

**Note: Bold fonts underline those sources of funding which, when compared to existing ones, additionally comprise the medical component of social care.*

17. Financial means assigned for health care within the framework of private health insurance, non-profit organisations and private entrepreneurs besides direct household expenditure, were identified and estimated in the Polish pilot health account.

2. See an English version: Schneider M., Kawiorska D., *et al.*, A System of Health Accounts in Poland). The Office for Foreign Aid at the Ministry of Health, Warsaw, March 2002, pp. 1-168. (All documents are available at www.bzp.gov.pl).

18. Additionally, the category "Rest of the world" includes financial resources which some international organisations and agencies assigned for financing different types of activities in the health sector as parts of specified projects carried out by them in Poland.

19. Secondly, the underestimation arises from the adoption of the procedural and legal boundaries of this sector for the existing analyses of the level of public health expenditure. Therefore, the project took into account all financing sources of health care in accordance with the boundaries of this sector as defined by the ICHA. This approach to the health care sector also covered relevant social and welfare benefits of a medical character.

20. Consequently, beside the routine state/local government and Universal Health Insurance spending, also a part of the expenditure of the Ministry of Labour and Social Policy[3] and social security funds (ZUS and KRUS), designed for the financing of health benefits or the so-called medical component of these benefits were included in the public financing sources. Additional items of household out-of-pocket expenditure were included in private expenditure. Besides this, expenditures from sources of health care funding were corrected following some cases of double counting and items of expenditure which, according to the defined SHA approach, should be excluded (*e.g.*, nursery schools), or included (some institutions involved in health administration and insurance) when calculating the level of expenditure on health care goods and services

21. Therefore, taking into consideration expenditure of both the newly-identified sources of health care funding as well as those within the wider boundaries of the health care sector, the difference between the previous pre-SHA calculation and the one carried out within the framework of the pilot SHA project amounted to 3 183 million PLN, which constitutes no more than 7.7% of the total health expenditure according to the SHA calculation.

22. With regards to current health care expenditure the difference is almost the same due to fact that data on health investment expenditure came mainly from government statistics. Thus the difference concerned mostly items reported under current health care expenditure.

23. According to the results of a calculation following the SHA approach, the total health expenditure as a share of GDP accounted for 6.7% in the year 1999 and the total health care expenditure per capita were 1 070 PLN in national currency and 604.5 in US$PPP. The public share of total health expenditure amounted to around 71.1%. This public share can be broken down into 13.6% for government spending (excluding social security funds) and 57.6% for social security funds.

24. The private share of total health care expenditure accounted for 28.9% of total health care expenditure,[4] broken down into 0.4% for private health insurance, 26.6% into household out-of-pocket health expenditure, 0.8% into non-profit organisations, 1% into corporations and 0.03% into the category called "rest of the world". Figure 1 (and Table A1) show the total health expenditure presented by financing sources in Poland (1999).

3. The Ministry of Economy, Labour and Social Policy at present.

4. Household out-of-pocket expenditure does not include "under-the-table" payments.

Figure 1**: Total health expenditure by financing agent** (Total health expenditure = 100)
Poland, 1999

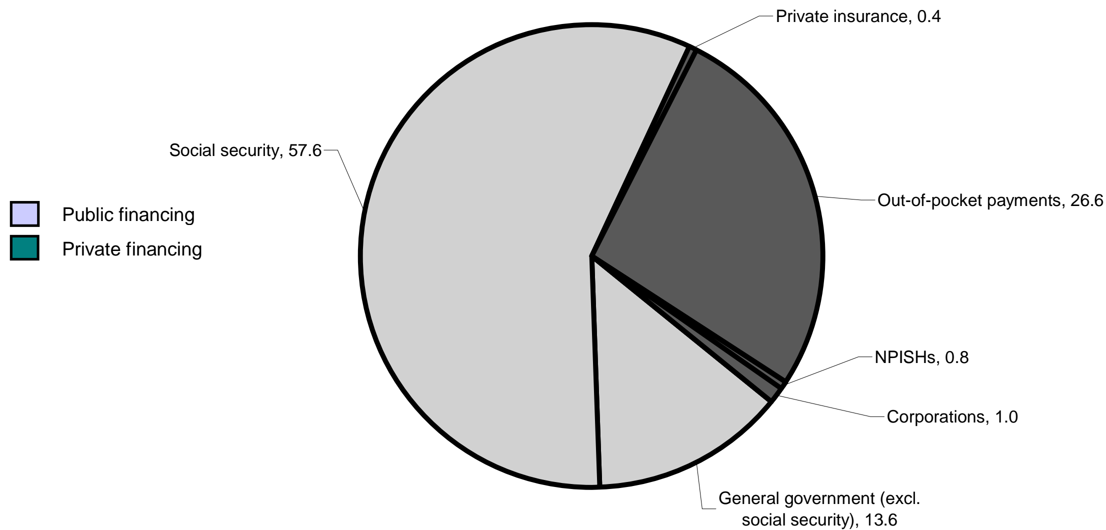


Figure 2: **Total health expenditure by function** (Total health expenditure = 100)
Poland, 1999

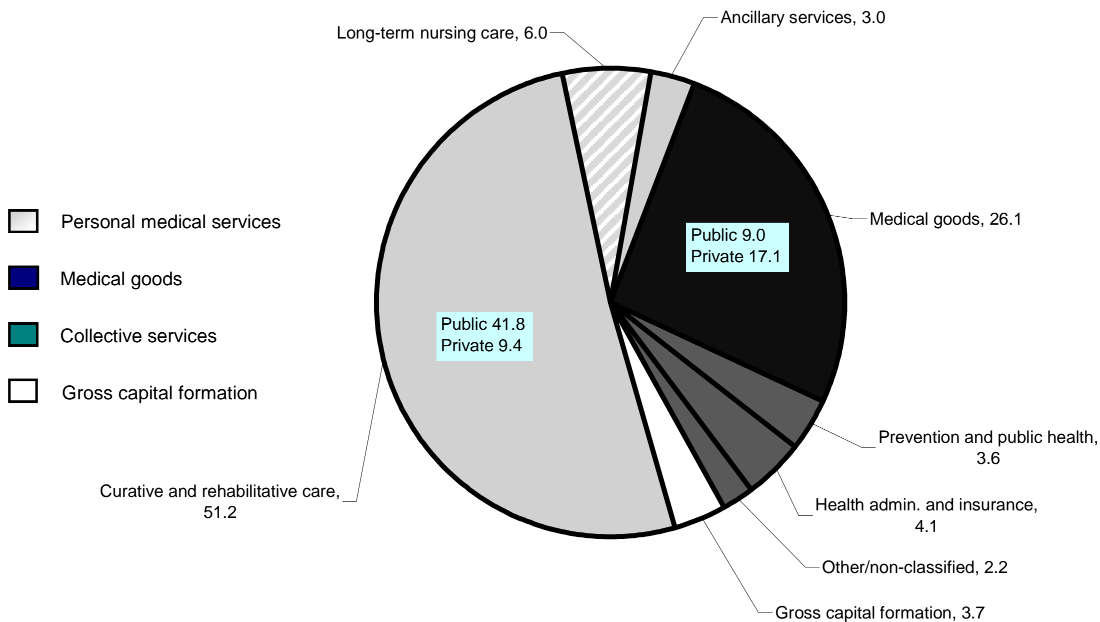


Figure 3: **Current health expenditure by mode of production** (Current health expenditure = 100)
Poland, 1999

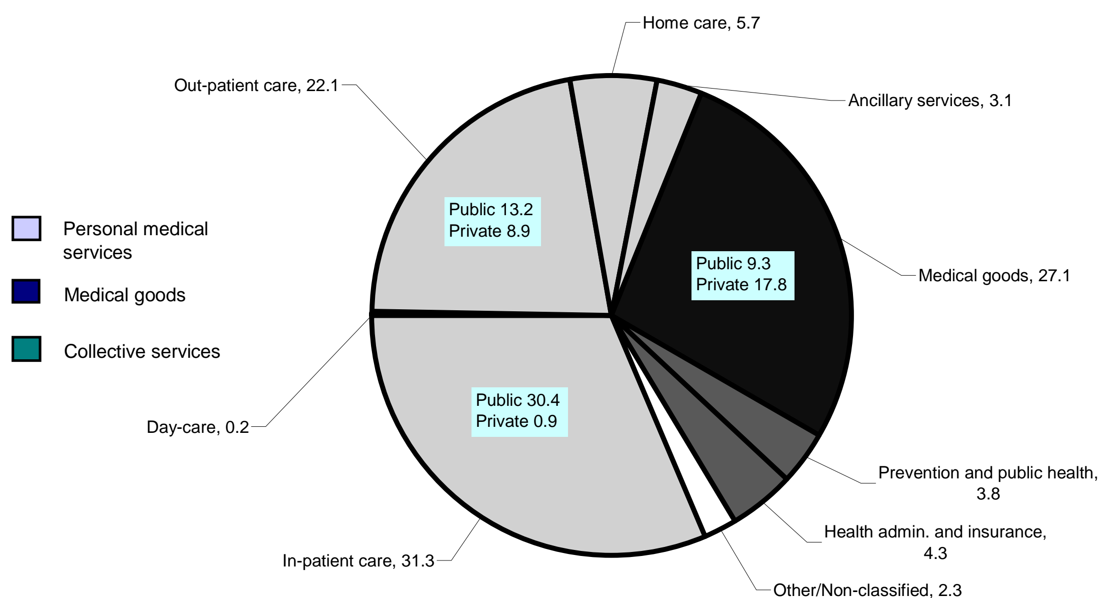
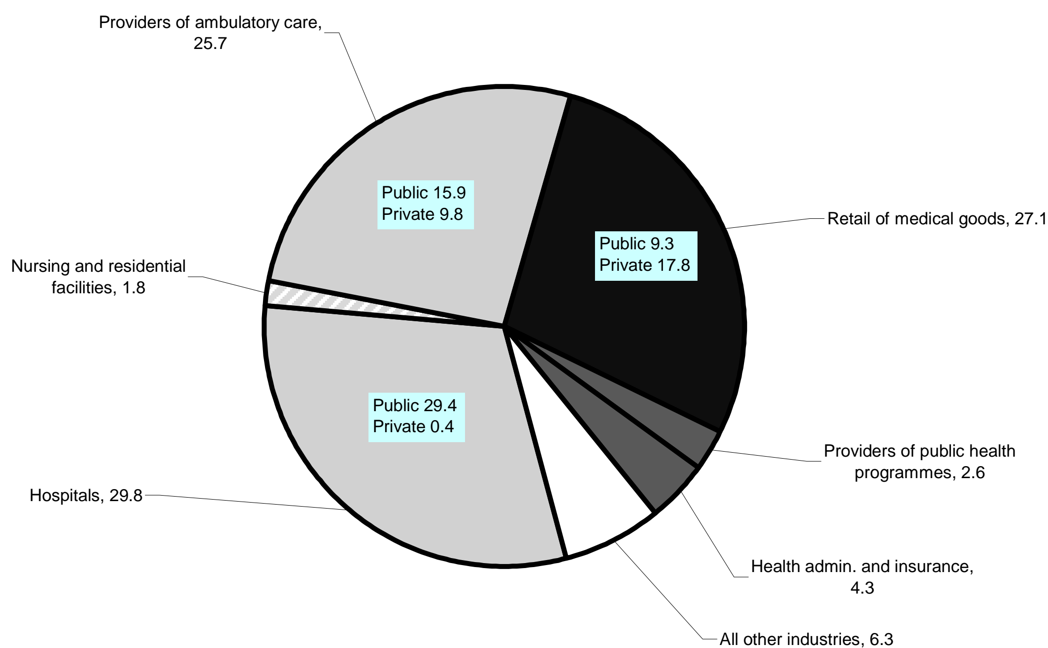


Figure 4: **Current health expenditure by provider** (Current health expenditure = 100)
Poland, 1999



25. Considering the functional breakdown of total health expenditure according to the basic purpose of care, around 60% of total health expenditure was spent on medical services (HC1-HC.4), followed by 26.1% spent on medical goods dispensed to outpatients (HC.5) and about 2.2% on 'non-classified services' (Figure 2 and Table A2). The share of medical services can be broken down into 51.2% attributed to curative and rehabilitative care services (HC.1-HC.2), 6% to long-term nursing care services and 3.1% to health care ancillary services. Expenditure on personal health care (HC.1-HC.5) together with unclassified services constituted almost 88.5% of total health expenditure and collective health services accounted for around 7.8%. The last figure is divided into services on prevention and public health (3.6%) and into health administration and health insurance (4.1%). Finally, current expenditure constituted 96.3% and investment 3.7% of total health expenditure.

26. The functional dimension of classification according to the mode of production shows that the share of inpatient services constituted around 31.3% of current health expenditure, day-care services no more than 0.2%, outpatient services 22.1% and home-care services 5.7% respectively (Figure 3 and Table A3).

27. The hospitals' share in total current health expenditure accounted for 29.8% followed by 27.1% for retail sale and other providers of medical goods and 25.7% for providers of ambulatory care. Nursing and residential care facilities constituted no more than 1.8% and 'non-classified services/providers' about 2.3% of total current health expenditure.

28. Provision and administration of public health services accounted for 2.6% of total current health expenditure.[5] General health administration and insurance constituted 4.3% of total current health expenditure. The share of all providers reported under other industries (HP.7) was estimated at 6.3%. International organisations' expenditure which was taken into account as a provider and classified under Rest of the world HP.9 constituted no more than 0.1% of total current health expenditure.

29. The above attempt to divide expenditure on health care in Poland by three basic dimensions of ICHA classification would indicate, among other things, that the relative value of newly identified sources of private health care funding does not exceed 2.2% of total health expenditure.

30. Secondly, expenditure on medical services amounted to around 62.5% of current health expenditure of which curative care services generated almost 82.5%. This could mean that the balance consists of expenditure on rehabilitative care services, long-term nursing care and health care ancillary services, which do not exceed 11% of total current health expenditure. Furthermore, as regards functional breakdown presented according to mode of production, expenditure on day-case services amounts to no more than 0.2% of total current health expenditure.

31. Thirdly, when taking into consideration the breakdown of current health expenditure by provider industry, the three main groups under this heading are hospitals, providers of ambulatory health care and retail sale, while other providers of medical goods represent almost 82.6% of the current expenditure on provision of health care goods and services. Nursing and residential care facilities constitute no more than 1.8% (Figure 4 and Table A4). Finally, as can be seen, around 2.3% of current health expenditure has not been classified at all.

5. Despite different bases for estimation, the relative value of expenditure on provision and administration of public health services is lower than the share of expenditure on prevention and public health care services presented in the functional breakdown of expenditure. This is due to excluding blood banks and occupational medicine. According to the ICHA-HP classification, providers of these services are adequately classified under Blood and organs banks (HP.3.9.2) and under Establishments as providers of occupational health care services (HP.7.1).

32. Therefore, when analysing general findings, one should keep in mind that all presented figures reflect data and information which were available from the existing statistical reporting systems of each financing agent considered in this study. This implies that any interpretation of results obtained within the study cannot be done without prior comparison with the limitations of each of these systems.

33. The compilation of data within the framework of each of the 3 two-dimensional standard SHA tables on the one hand shows different aspects of health expenditure in Poland, and on the other illustrates how the outcome of this compilation was determined by the limitation of the national reporting practices in 1999. The results, including some necessary comments on data availability, are presented in the next three subsections.

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

34. The results of the breakdown of current health expenditure by function and provider, presented within the SHA standard table 2, indicate that inpatient care constitutes 31.3% of current health care expenditure of which 94.3% is provided by hospitals, and 5.6% by nursing and residential care facilities. The balance *i.e.* 0.1% attributed to the rest of the world as provider comprises the use of hospital services abroad by citizens who individually insured themselves for the time abroad.

35. From the functional perspective, expenditure on curative and rehabilitative inpatient care constitutes 30.8% and on inpatient long-term nursing care 0.5% of total current health expenditure. It is important to note that the whole output of hospitals' production accounted for 29.8% of all other providers of which 99.2% was attributed to inpatient curative and rehabilitative care.

36. Inpatient curative care has a 29.6% share of total current health expenditure. It would mean that inpatient expenditure is almost identical with hospital expenditure. Actually, such general functional attribution does not represent the variety of services which are provided by hospitals but it shows the limitation of reporting practices in 1999. As a result, expenditure reported under inpatient curative care and provided by hospitals is overestimated whereas expenditure on other functions is underestimated.

37. Secondly, a relatively small share of inpatient nursing care and residential care facilities as mentioned above are connected for two reasons: 1) the underestimation of the value of medical components of inpatient care provided by so called 'social care home' and 2) the fact that nursing care was combined with inpatient care delivered by hospitals in a majority of sources.

38. This situation is also reflected in further divisions in the functional structure of inpatient care provided by nursing and residential care facilities. Almost 72% of nursing and residential care provision is attributed to curative and rehabilitative care functions and only 28% to long-term nursing care. The former concerns expenditure on different types of sanatoria and health resort treatments which are clearly reported under national classifications. The latter *de facto* constitutes the 'pure' type of long-term nursing care retained within the existing structure of expenditure, which were, in fact, reported by only two sources of health care funding.

39. Day-care services despite being mentioned under health care production, were never reported as a separate category of expenditure in the national classification, as at the same time, they were included either under inpatient or outpatient expenditures. The small amount estimated at 0.2% of current health expenditure was attributed to hospitals, where this accounts for 0, 8%.

40. Expenditure on outpatient care accounted for 22.1% of total current health expenditure, of which 99.8% was spent within the country and 0.2% by Polish citizens abroad. The main providers of outpatient services in Poland are: offices of physicians to which 60.7% of outpatient care was attributed, offices of dentists 18.3%, outpatient care centres 19.9% and all others providers of ambulatory health care estimated

as 0.8% of outpatient care provision. However, as mentioned, the amount of expenditure on outpatient care attributed to offices of physicians is overestimated and, at the same time, the amount of expenditure shown under offices of dentists and outpatient care centres is underestimated.

41. Home care, with its share of 5.7% of total current health expenditure, is mainly provided by private households (97.3%) and only a small part by providers of home-care services (2.7%). In the case of household provision of home care, expenditure was attributed only to long-term nursing care (98.1%) and its value was estimated by taking into account different types of social care benefits, mainly in cash, granted to households under certain income and health criteria. This expenditure may be overestimated owing to problems estimating the boundaries between personal health and health-related functions as mentioned earlier.

42. In the case of expenditure for providers of home-care services, this was linked to curative and rehabilitative care (30%) and to long-term nursing care (70%).

43. As far as health care ancillary services are concerned, expenditure for these does not exist as a separate category in the majority of national classifications. This has been reflected in a small share of health care ancillary services, *i.e.*, 3.1% of total current health care expenditure. Taking into consideration the provision of health care ancillary services, 99.5% of these are for providers of ambulatory health care operating in the country and the rest *i.e.* 0.5% is for providers residing abroad. Among the national providers, 10.4% of health care ancillary services were delivered by offices of other health care practitioners, 17.1% by medical and diagnostic laboratories, and 72.1% by all other providers of ambulatory health care.

44. More than two thirds of total current expenditure on ancillary services to health care is attributed to the ambulance service as providers. However, it has to be remembered that part of the expenditures, especially those spent on clinical laboratory and diagnostic imaging services, are underestimated here. Correspondingly, expenditure on outpatient curative care, delivered partially by the office of physicians and partially by outpatient care centres, is overestimated.

Current health care expenditure by provider and financing agent

Spending structure of the financing agents *(SHA Table 3.3)*

45. 70% of the provision of health care goods and services is financed by general government compared to other financing agents. The distribution of general government expenditure between the main providers shows that almost 42% of this is assigned to hospitals, 1.8% to nursing and residential care facilities, 22.7% to providers of ambulatory health care, 13.3% to retail sale and other providers of medical goods, 3.8% to provision and administration of public programmes, 6.1% to general health administration and insurance and 8.3% to other industries as health care providers.

46. Within the framework of general government spending, the state and territorial self-government budgets together accounted for no more than 14.7% which constitutes 10.3% of total current health expenditure. It is to be mentioned that the providers whose share in government expenditure in 1999 was the greatest were: private households (27.9%), providers and administrators of public health programmes (25.1%), hospitals (18.7%), providers of government health administration (14.5%) and providers of ambulatory health care classified under HP.3.9 (5.1%).

47. Distribution of general government expenditures between the main recipients of financial means is the result of several factors. Firstly, after the Universal Health Insurance took over tasks related to the financing of health benefits, the Ministry of Health was mainly left with the financing of a) national health programmes, b) highly specialised medical procedures (very expensive ones which as a rule are performed

within the framework of hospital care) and c) tasks connected with the activity of blood banks and partially with sanitary aviation transport.

48. Secondly, according to the SHA approach, the part of expenditure which comes under the scope of welfare and financed by the Ministry of Labour and Social Policy, was attributed mainly to private households as providers of home care. The remainder of government current expenditure attributed to other health providers was connected wholly or partially with the financing of health care of selected budget facilities/units as well as for expensive drugs purchased to save lives (on special order).

49. Regarding social security funds (HF.1.2), their share in financing the provision of health care goods and service accounted for around 85% of general government spending and at the same time almost 60% of total current health expenditure. The distribution of social security expenditure between the main providers shows that hospitals with a share equal to 46% generate the greatest expenditures, followed by providers of ambulatory health care estimated at 25.3% and retail sale and other providers of medical goods at 15.5%. The others, *i.e.* providers of administration with a 4.7% share, private households as providers of home care with 4.6%, non-classified providers with 2.1%, nursing and residential health facilities with 1.7%, and providers and administrators of public health programmes with 0.1% combined, constitute no more than 13.2% of total current expenditure of social security funds.

50. Such general distribution of social security spending on providers as described above, is determined to a large degree by the distribution of Universal Health Insurance expenditure reported on a national level (for more details see the next section and the annex). Within the Polish NHA, besides Universal Health Insurance spending, the expenditure of other social insurance schemes (KRUS and ZUS) comes under social security funds. In the case of KRUS and ZUS, expenditure of medical components of social care were included taking into account the wider boundaries of the health care sector and attributed mainly to private households as providers of home care. Their share in financing the provision of health care goods and services is estimated to be no more than 5% of social security funds expenditure and less than 3% of total current health expenditure.

51. The private sector finances about 30% of all provision of health care goods and services 27.7% being attributed to household out-of-pocket payments. The distribution of private expenditure (HF.2) between the main providers is as follows: hospitals constitute 1.2%, nursing and residential health care facilities 1.7%, providers of ambulatory health care 32.7%, retail sale and other providers of medical goods 59.4%, expenditure reported under non-classified providers 2.1%, administration of other (private) insurance 0.04%, providers of occupational health care 1.7% and providers reported under rest of the world category 0.3%. As shown above, almost 92% of private expenditure is generated by two types of providers, *i.e.* those who deliver drugs and other medical goods and by providers of ambulatory health care.

52. Among providers financed by private insurance, office of physicians holds the highest share with 72.8% being spent on this, followed by providers classified in the ‘rest of the world’ category at around 20%. The balance of 7.2% is split into 4.9% attributed to hospitals and 2.3% to providers of private insurance administration.

53. Private household out-of-pocket payments finance 62.8% of retail sale and other providers of medical goods, of which almost 58% is for dispensing chemists. The next group of providers which holds a large share of household payments are providers of ambulatory care with a 34.1% share. Among them, offices of physicians generate 16.2% of the payments, offices of dentists 14.6%, offices of other health practitioners 1.2%, medical and diagnostic laboratories 1.9%, providers of home-care services 0.2%, and other providers 0.1%.

54. In the case of expenditure by non-profit organisations, only one type of provider was fully identified and that is dispensing chemists, to which around 53.1% of the expenditure was attributed. The remainder of the expenditures, which could not be allocated to any of the providers was attributed to the additional category of 'non-classified providers'.

55. Similarly, in the case of corporations, around 50.7% of their expenditure was assigned to occupational health care providers and the balance, *i.e.* 49.3%, to non-classified ones. International organisations expenditure and those national agencies' expenditure, which cooperated with them on the Polish side, were allocated in 96.7% for provision and administration of public health programs and in 3.3% for governmental health administration.

How different providers are financed *(SHA Table 3.2)*

56. An analysis of the expenditure on individual providers by sources of funding shows that the expenditure on hospitals is almost entirely funded by general government (HF.1) (98.7%) and that the majority of funds is provided through social security (92.3%). The residual 1.3% financed by the private sector is split between private insurance (0.1%) and private households (1.2%). The reason for this small share of privately financed hospitals in Poland in 1999 is firstly, because private insurance cannot operate within the frameworks of universal health insurance schemes and secondly, their role as supplementary insurer to the universal health scheme is marginal. There were no more than a handful of private hospitals and clinics operating in the market place. Their services were partially contracted within universal health schemes and those clinics which were not contracted mostly delivered services concerning reproductive care.

57. 71.7% of nursing and residential care facilities were financed by the general government and almost 57.8% by the social security. Private household out-of-pocket payments constitute the only source out of private sector agents funding (28.3%) this type of providers.

58. Again, the majority of expenditure on providers of ambulatory health care is funded by general government agencies (62%) with the private sector sources playing a significant role (38%). Within general government spending, only 3.2% is funded directly, with the remaining 57.8% provided through social security. The private sector funding is divided between household out-of pocket payments (36.7%) and private social insurance (1.3%). Similarly within the 35.8% of privately financed offices of physicians the share of private insurance is 2.5% and household share 33.3%.

59. The other sub-categories of ambulatory health care: offices of dentists, offices of other health practitioners as well medical and diagnostic laboratories were 100% financed through private household out-of-pocket payments, according to the SHA standard table 3. This situation certainly does not reflect reality, but rather a shortage of data.

Current health expenditure by function and financing agents

Functional structure of spending by financing agents *(SHA Table 4.3)*

60. Medical services (HC.1-HC.4) constitute around 74% of general government (HF.1) spending. This can be broken down into 43.5% assigned to inpatient services, 18.8% to outpatient services, 8.1% to home-care services, 3.2% to health care ancillary services, and 0.3% to day-care services.

61. Medical goods dispensed to outpatients amounting to 13.3% are split between pharmaceuticals and other medical non-durables (12.6%) and therapeutic appliances and other medical durables (0.6%). Together with unclassified services, the share of which is around 2%, personal health care services and goods amount to 89.3% of total current general government expenditure on health.

62. Expenditure on collective health services financed by the general government estimated at 10.7% is broken down into expenditure on prevention and public health services (4.6%) and expenditure on health administration and health insurance (6.1%).

63. It should be noted that around 54.6% of the general government (excluding social security) current expenditure on health is spent on personal health care services and goods, while the rest is spent on collective health services.

64. Inpatient services (21.1%) and home-care services (28.9%) constitute almost half the general government current spending on health. In the case of inpatient services, a majority of the expenditure refers to so-called ‘highly specialised procedures’. Here, the price of each procedure is negotiated with a particular provider (mostly university hospitals and general hospitals), depending on its complexity and cost.

65. The other expenditure attributed to inpatient services concerns psychiatric care, rehabilitative and long-term nursing care services which are provided within a few selected inpatient facilities (mostly budget units) and mostly financed by the government according to the number of inpatient days. The government share in financing inpatient services accounts for 6.9% of all financing agents.

66. In the case of home-care services three types of social assistance benefits were taken into account *i.e.*, permanent allowance, nursing allowance and specialist care services. All of them are financed by the government at a constant rate in accordance with the Social Assistance Law or other laws such as the Law on Family, Nursing and Child-care Allowances. From a functional perspective, the general government (HF.1.1) finances home-care services at 51.8% of all financing agents.[6]

67. The government expenditure on prevention and public health services, accounting for around 31% of government spending, could also be overestimated to a small extent. Except for different types of health care programmes, all expenditure in the budgetary chapter, ‘Sanitary Inspection’ was included here. Again, part of this expenditure might be classified under one of the health-related functions. The government share in financing prevention and public health services accounted for 84.8%.

68. As far as social security funds (HF.1.2) are concerned, expenditure on personal health (HC.1-HC.5) constitutes 95.2% of its spending. From another perspective, the share of social security funds in financing this group of functions accounted for 61.9% of all financing agents. Due to only ten specified aggregates of services, reported within the Universal Health Insurance financial statement (summing up the activities of 17 Sickness Funds), the distribution of expenditure among functions will lead to their over- or underestimation.[7]

69. About 47.3% of universal health insurance expenditure is assigned to inpatient services and this constitutes almost 90.2% of all expenditure by financing agents on inpatient care. The level of expenditure presented under inpatient services is overestimated as a result of including day-care services here and to some extent outpatient services as well as health care ancillary services. Correspondingly, expenditure reported on these according to ICHA-HC classification is underestimated.

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6. However, as regards the nursing allowance part of the expenditure, this should be classified under one of the health-related functions, home-care services financed by the government being overestimated.

7. As presented below, the manner of financing health care services and, in consequence, their classification into the ten aggregated group of services, significantly varied among Sickness funds in 1999. This also means that more detailed data on social security spending are available, but due to their differential aggregation into certain groups of services presented at the national level, they are unable to be singled out at this stage of pilot study.

70. The share of day-care services accounted for 0.4% of current social security expenditure constitutes 97.3% of all expenditure on day-care. In the case of day-care services, the value presented as an expenditure under the aggregate of '*rehabilitation*', was attributed to the function of day cases of rehabilitative care (HC.2.2).

71. About 21.7% of social security funds' expenditure is assigned to outpatient services and constitutes 58.9% of all expenditure on outpatient services. Aggregates such as '*primary health care'* and '*specialist counselling*' were attributed to outpatient services and linked with basic medical and diagnostic services (HC.1.3.1) and with all other specialised health care (HC.1.3.3) respectively. Also, expenditure of other social insurance schemes (ZUS and KRUZ) concerning rehabilitation services were included under outpatient rehabilitative care (HC.2.3).

72. As mentioned earlier, the function of outpatient curative care (HC.1.3) may be slightly underestimated due to some expenditure included in inpatient services. However, it may also be overestimated because expenditure on other services like clinical laboratory and diagnostic imaging services are partially included here. In the case of *primary health care,* all Sickness Funds adopted the contracting method based on the principle of capitation meaning that an insured person covered by health care was a unit of calculation and that the price did not depend on the number of services provided in the period of the contract duration.

73. In the case of *specialist counselling,* some Sickness Funds used the per capita system of budgeting specialist counselling, transferring money allocated for this purpose to general practitioners (GP) operating as Fund Holders. Under Sickness Funds, where services in this scope were contracted separately, specialised counselling was defined as a visit to a specialised physician. Depending on a particular Health Fund, the range of diagnostic analyses made within the framework of counselling was or was not defined.

74. The share of health care ancillary services amounts to 3.6% of current social security fund expenditure and constitutes 67.5% of all spending on ancillary services. Regarding this function, only aggregates of '*emergency rescue'* and '*sanitary transportation*' were attributed to patient transport and emergency rescue (HC.4.3).

75. Home-care services accounted for 4.6% of social security fund expenditures (and 47.4% of all spending on home-care). Expenditure classified under this category was taken from other social insurance schemes (ZUS and KRUS). Under this category, benefits such as care allowances and nursing supplements, financed at constant rate, are granted

i. to those who have been allowed to no longer work because of having to take care of a sick family member; and,

ii. to those who have been recognized as completely incapable of working and living independently.

76. The last two aggregates of Universal Health Insurance expenditure are 'pharmaceuticals for entitled persons' and 'provision of orthopaedic appliances and auxiliary means'. These were adequately attributed to the function of medical goods dispensed to outpatients (HC.5), the share of which amounts to 15.5% of social security fund spending and 14.8% of that of all financing agents.

77. Sickness Funds did not enter into contracts with pharmacies for the refunding of drugs but only with physicians providing services in the range of basic ambulatory care, which obliged them to keep adequate documentation connected with prescribed drugs. Regarding the provision of orthopaedic appliances and auxiliary means, Health Funds entered into contracts with providers of services in which they defined price limits for all types of objects and means, as well as quantitative limits restricting the funds' financial obligations.

78. Within expenditure on collective health services only 0.1% of social security funds are spent on prevention and public health services and 4.7% on health administration and health insurance. Those functions are financed by 1.4% and by 65.1% of other financing agents, respectively.

79. The results of breaking down current private health expenditure by function and financing agent indicate that medical services (HC.1 – HC.4) constitute around 35.9% of its spending. This is broken down into 29.7% assigned to outpatient services, about 3% to inpatient services and another 3% to health care ancillary services, around 0.2% to home-care services, and 0.02% to day-care services.

80. Medical goods dispensed to outpatients are dominated by the high share, *i.e.* 59.4% of all functions financed by private sector. This divides up into 55% spent on pharmaceuticals and other medical non-durables and 4.5% spent on therapeutic appliances and other medical durables. Together with unclassified services, which amount to 2.9%, personal health care services and goods (HC.1-HC.5) add up to 98.2% of all private-sector expenditure on health. Expenditure on collective health services financed by the private sector is split into services for prevention and public health amounting to 1.7% and health administration and health insurance of around 0.04%. Regarding the methods of payment, with few exceptions, the fee-for services principle was the dominating one across this sector.

81. As far as private insurance is concerned, the social insurance schemes expenditure was divided between only two functions of medical services, inpatient services, 6.3%, and outpatient services 93.7%. As for the methods of payment incurred within the so-called 'quasi insurance sector' in the Polish NHA [see annex], it should be mentioned that a majority of companies classified under this sector operate as HMOs. Therefore, inpatients services were mostly financed according to negotiated prices for particular procedures and outpatient services, which are generally based on the per capita principle.

82. In the case of other private insurances, expenditure on these two functions amounted to 25.2% and 49.6% respectively. Besides that, expenditure was also attributed to health care ancillary services (14.9%) and to health administration and health insurance (10.3%). Taking into consideration that this source of health care funding is related to expenditure incurred abroad, the reimbursement for the cost of services based on the bills received was the adopted method of payment.

83. All expenditure of private households concerns personal health care services (HC1 – HC.5). Medical services which account for 37.2% is split into 3% attributed to inpatient services, 30.8% to outpatient services, 0.02% to day-case services, 0.2% to home-care services, and 3.2% to health care ancillary services. Expenditure on medical goods dispensed to outpatients constitutes almost 62.8% of household expenditure and at the same time more than 64% of all financing agents' expenditure for this.

84. In the case of non-profit institutions, it was impossible to allocate the expenditure according to particular types of medical services. Therefore, the whole amount was attributed to the additional category of 'unclassified services' the share of which accounts for 46.9% of all non-profit institutions' expenditure. Data on expenditure on medical goods dispensed to outpatients was entirely attributed to the function of pharmaceuticals and other medical non-durables and accounts for 53.1%. This constitutes 1.7% of all financing agents' expenditure for this.

85. Similarly, around 49.3% of corporation expenditure was allocated to 'unclassified services'. This was necessary because of the impossibility of allocating short-term liabilities of independent public health care facilities to either function or provider. The rest of the corporation expenditure on health (50.7%) concerns services for preventive examination delivered within the framework of occupational medicine, and amounting to 13.7% of all expenditure on this function.

86. Reported under the rest of the word (HF.3) the current health expenditure of international organizations and other agents concerned mostly the provision of preventive programmes. Therefore, expenditure on these was linked to the function of prevention and public health services (96.7%) and with administration of these programmes (3.7%). These two functions together constitute no more than 0.003% of current health expenditure.

How the different functions are financed *(SHA Table 4.2)*

87. Analysis of the expenditure on particular functions by sources of funding shows that the burden of funding a particular type of service varies between general government agencies and those in the private sector. However, the predominant role of public funds is observed in a majority of sectors. The government almost entirely funds inpatient services, day-care services and home care as well as most of expenditure on outpatient care, ancillary services and prevention and public health services. In contrast, private sector retains the dominant role in financing medical goods dispensed to outpatient.

88. Expenditure on inpatient services is 97.2% financed by general government, 6.9% considered as direct government funds and 90.2% provided through social security. The residual is financed by the private sector and is divided between private households (2.7%) and private insurance (0.1%).

89. Similarly, expenditure on day-care services is almost entirely funded by a general government agent such as social security at 97.3% with a marginal contribution from the private sector (2.7%) namely private households.

90. In contrast to inpatient services, however, while the majority of expenditure on outpatient services is funded by general government (59.7%) of which 58.9% is social security expenditure, the private sector sources play a more significant role with their share being almost 40.3% of all the financing agents. The private sector share is built up of private insurance funds (1.7%) and household out-of pocket payments (38.5%).

91. Expenditure on home-care services is almost totally funded by general government agencies (99.2%) and in this case the balance between government direct funds and social security ones is more equal (respectively 51.8% and 47.4%). The residual amount of 0.8% refers to household out-of pocket payments.

92. The majority of expenditure on ancillary services is funded by government agencies and its share of 71.3% is made up of 3.9% coming from direct government funds and 67.5% provided via social security funds. The 28.7% private sector funding is derived almost entirely from household out-of pocket payments (28.2%).

93. Expenditure on medical goods dispensed to outpatients is one-third funded by general government (34.3%) and two thirds by private sector sources (65.7%). Almost all expenditure on the general government side is considered as direct funds. The same situation is the case for the private sector, where 28.2% is derived from household out-of-pocket payments, the residual which does not exceed 0.5% from private insurance funds.

94. Similarly, expenditure on pharmaceuticals and other medical non durables is funded at 35% by general government agencies of which social security funds constitute 34.9%. Private sector funding is balanced between household out-of-pocket payments (63.3%) and non-profit institutions (1.7%).

95. Finally, expenditure on prevention and public health services is primarily funded by general government (86.2%) with some contribution from private sector sources (13.7%). Of the 86.2% of funding

from government sources, 84.8% is funded directly with the remaining 1.4% provided through social security. Private sector funding is derived mainly from corporations.

Conclusions

96. Results of the National Health Account pilot study, presented here, are the first attempt in Poland at showing health care expenditures simultaneously in three dimensions. Within the official statistics, only state/local government and Universal Health Insurance expenditures were reported as regards public spending and household expenditure as regards private spending.

97. However, as expenditures under each of these sources of funding are structured differently, they have never before been brought together under one common standardized dimension of classification. Furthermore, the procedural boundaries of the health care sector in Poland differ from those defined by the ICHA classification, as the former does not include medical components of social care services.

98. With regard to the deficiencies highlighted above, it should be pointed out that all findings are a first attempt at meeting the dimension criteria in terms of the wider boundaries of the health care sector. However, one should keep in mind the data assumptions lying behind the figures presented.

99. Not surprisingly, the pilot study results show that health care expenditure in Poland is higher than has usually been implied, and that private health expenditure is a significant proportion of the total health expenditure which within the study was estimated at 6.7% of GDP in 1999.

100. More than two-thirds of this expenditure was financed *via* public sources of which 80% came from social security funds. Beside household expenditure, estimated here at around 28%, the relative value of newly-identified sources of private health-care funding does not exceed 2.2% of total health-care expenditure. It is important to note that along with the overall economic transformation and a shift towards a market economy, numerous privileges and subsidies for health care were gradually removed.

101. Tight constraints resulted in increasing debts for independent public health care providers. At the same time this increased the burden on household budgets in the form of so-called unreported 'envelope' payments. In this respect, the low share of the newly-identified sources of health care funding is a result of the absence of statistical reporting on these and the figure concerning household expenditure is the result of our methodological evaluation. Given all these caveats, it should be estimated that both the real rate of private health care financing in Poland as well as total health expenditure may be even greater.

102. While the results of the dimension of sources of funding are limited by lack of data, the main findings of the two other dimensions of ICHA classification were distorted by the inconsistencies of reporting standards and practices among financing agents. Thus, two conclusions emerge:

a) Using currently available findings could lead to inappropriate policies; and,

b) Care should be taken when comparing these findings internationally.

103. However, in looking carefully at these issues, some interesting aspects of the health care sector in Poland emerge. Among other things and contrary to prevalent opinion, inpatient care accounts for slightly more than 31% of total spending, and even that is overestimated. The low proportion of reported inpatient long-term nursing care can be explained by a shortage of data as well as the fact that households could be its main provider. If so, similar to other European countries, an ageing population and changing social behaviour may lead to increased institutional spending for this type of health activity in Poland.

104. The health care reform in the nineties tried to focus on strengthening the role of outpatient services. Our finding concerning the 1.4:1 ratio of expenditures on inpatient to outpatient services could partially confirm the success of these policies. This conclusion, however, may be built on sand, when considering who finances the providers of ambulatory care. This data shows that around 33% of private spending concerns providers of ambulatory care, which led to a 0.6:1 ratio of private to public spending.

105. As regards expenditure on medical goods dispensed to outpatients, the private to public ratio of health-care financing changes significantly. Here the ratio of private to public financing is 1.9:1. The growing pharmaceutical market, including the flow of expensive foreign drugs on the one hand and the tight public budget constraint on the other, led to a shift of the financial burden to households.

106. Concerning public expenditure on collective services, the results of the pilot study indicate that expenditures concerning general health administration and insurance seem to be greater than those in earlier estimates. This is because when we deal with general administration expenditure we should take into account the whole administrative institutional burden, which became apparent with the health care reforms.

107. The pilot study findings clearly indicate the need for a better understanding of the current availability and distribution of resources in the health care sector and their flow, in both the public and the private sector. Careful research has shown that such information is available in Poland. However, an additional effort as to standardisation of some health expenditure categories as well as redesigning the manner of reporting data between provider and financing agents is needed to fulfil the ICHA requirements. Given that the statistical reporting system in Poland improves year by year, some visible departures of Polish NHA from SHA-ICHA in 1999 will disappear from the year 2000 onwards.

108. Work carried out within the project identified the weak and strong points of existing health statistical reporting systems and those areas where relatively effortless adjustments to the national and OECD classification could be achieved. We expect that many of the deficiencies pointed out above will be rectified by the rules concerning the scope of necessary data collected by providers, detailed methods of their registration and relating these to certain institutional data collection. The proposal for the regulations was based on the work of this pilot study as well as on a wide consultation process. We hope that these rules will come into force as soon as possible, as well as the decision to further develop the Polish Health Accounts. This decision is particularly important taking into account the process of European integration and future requirements concerning statistical reporting, which will have to be met after complete integration into the European structure.

ANNEX 1: METHODOLOGY

Data sources for the year 1999

Main sources for public expenditure:

- Ministry of Finance, *Unit data from formulary Rb-28* (statement of expenditure according to the budgetary classification in divisions 85- Health care and 86- Social Assistance)
- Ministry of Health – *Report of budget implementation for 1999*
- Ministry of Labour and Social Policy – *MPiPS 03 Annual report of provided social assistance benefits, in cash, in kind and services for the period I-XII 1999*
- Office for Health Insurance Supervision (UNUZ), *Summary Financial Plan of Health Insurance Funds* (statement of revenue and costs of all 17 Sickness Funds)
- Social Security fund - *Information concerning cash benefits from the Social Insurance Fund and the Alimony Fund* and „*Quarterly Statistical Information of the Agricultural Social Insurance Fund*

Main sources for private expenditure:

- State Office for Insurance Supervision (PUNU) - *Reports on insurance activity of insurance companies 1999 (*based on questionnaire form U-01)
- Main statistical Office (GUS) - *Entities carrying out insurance activity* published in the series "Statistical information and papers"
- Main statistical Office GUS - *Classification of Individual Consumption by Purpose for Household Budget Surveys* (COICOP/HBS). (division 06 – health and 12 – Miscellaneous goods and services)
- Main statistical Office GUS - *Polish Classification of Activities*
- Institute of Occupational Medicine in Łódź - once collected structural data concerning funding of occupational medicine services at a regional level for the years 1999 and 2000 in the framework of the project carried out in the.
- Ministry of Health – questionnaires: *MZ-35 Report of the activity of the regional occupational medicine services centre, MZ-35A Annual report of a physician carrying out preventive examinations of employees.ZD-3/b Report of the ambulatory occupational medicine services*
- Main statistical Office (GUS) - *Science and technology 1999*
- Reports on activities or financial reports of selected international organizations or agents (Polish offices of WHO, UNDP, USAID, Office of Foreign Programs in Health care)

Departures from the SHA-ICHA

109. Summarising the first attempt in matching national classification categories to the ICHA classification, one should keep in mind that the financing agent approach (sources of health care funding) for collecting data was the main approach applied when the Polish SHA were created. This was the only approach which provided the opportunity to take into account the majority of expenditures and financial flows generated in the whole sector. However, work conducted within the framework of the pilot project showed that a considerable part of information sources available for 1999 did not make the disaggregating of the existing data and their 'pure' adjustment to the particular function and provider categories possible.

110. Some data sources were also fragmentary or were so general that it was necessary to make estimations to place these items in the appropriate categories of these two classifications. This concerns

mainly expenditures of newly identified sources of health care funding. National classifications and existing reporting practice allow for a relatively complete attribution of expenditures to the first digit level of functional and provider's classifications. However, some departures are still visible here.

111. In the case of the functional breakdown of health expenditure, the main category of services of curative care (HC.1) comprises a small part of expenditure on services of rehabilitative care (HC.2), services of long-term nursing care and also on health care ancillary services (HC.4). This overestimation concerns first of all expenditure reported under the category of inpatient curative care (HC.1.1). Lack of the possibility of differentiating between functions performed within the framework of hospital activity resulted in the additional inclusion in this category of almost all expenditure on day cases of curative care (HC.1.2) as well as a small part of expenditure on outpatient curative care (HC.1.3).

112. Similarly, the possibility of analysing expenditures classified according to particular sub-categories of outpatient curative care (HC.1.3) is also limited. Most of them were attributed to basic medical and diagnostic services (HC.1.3.1), which corresponds to their classification as primary health care in national practice. Moreover, the majority of basic clinical laboratories (HC.4.1) and diagnostic imaging (HC.4.2) are also reported under this category.

113. Within the framework of the functional classification there was also a problem with the definition of boundaries between personal health, collective health and health-related functions. For example, one could take expenditure attributed with the Polish NHA to services of long-term nursing care provided at home (HC.3.3). In this case some of this could have been classified as administration and provision of health-related cash benefits (HC.R.7), but was not done so, owing to difficulties with the disaggregating of some type of social care allowances.

114. Others, such as vaccination or sanitary inspection services, were fully attributed to particular sub-categories of services of prevention and public health (HC.6). However they could be fully or partially classified in one the outpatient curative care categories (HC.1.3) or as a health-related function respectively.

115. Regarding the breakdown of health care expenditures by providers, the main deviations are evident in the category of hospitals (HP.1). It was impossible to distinguish expenditure generated by specialised hospitals (HP.1.3), and moreover, a part of the expenditure for mental health and substance abuse hospitals (HP.1.2) is included under the category of general hospitals (HP.1.1). In the case of nursing and residential care facilities (HP.2) only part of the data concerning this kind of activity could be obtained and they were mainly attributed to the category of nursing care facilities (HP.2.1).

116. Most expenditure generated by different types of providers of ambulatory health care (HP.3) was classified under the category of offices of physicians (HP.3.1), which, at the same time, includes other types of providers in this field. Some of them such as free-standing ambulatory surgery centres (HP.3.4.3) or dialysis care centres (HP.3.4.4) could also be included in hospitals (HP.1) under providers. In the case of retail sale and other providers of medical goods except dispensing chemists (HP.4.1), providers are mixed and incorporated mainly into the group of providers of retail sale and other suppliers of optical glasses and other vision products (HP.4.2) or as providers of retail sale and other suppliers of medical appliances (HP.4.4).

117. As is the case of the functional approach, solutions adopted to solve the problem of imprecise boundaries determine the level of expenditure reported here under the category of private households as providers of home care (HP.7.2) as well as under the category of the provision and administration of public health programmes (HP.5).

118. For the purpose of the Polish NHAs it also turned out to be necessary to create an additional category of so-called ‘non-classified services’ for both the functional and provider classification of the ICHA. It comprises those items of health care expenditure which are not classified elsewhere and which very often are named ‘other expenditure’ in the national classifications

Current state of ICHA implementation

Health Expenditure by Financing Agent

ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HF.1	General government	
HF.1.1	General government excluding social security funds	
HF.1.1.1	Central government	Governmental institutions at central and regional level (Central and regional budget classification)
HF.1.1.2	State/provincial government	Include in HF. 1.1.1 (at regional level - voivodeship’s budgets classification)
HF.1.1.3	Local /municipal government	Local level self-governmental institutions
HF.1.2	Social security funds	Universal Health Insurance, and selected items of expenditure of Social Insurance Fund, Agricultural Social Insurance Fund (financial statements and reports)
HF.2	Private sector	
HF.2.1	Private social insurance	Insurance sector. This sector covers different types of insurance risks including sickness insurance in group 5 of Division I - Life insurance - offered by companies operating on the basis of the Law concerning insurance activity (financial statements and reports, estimation of expenditure structure). Quasi-insurance sector. This sector covers quasi-insurance products (based on subscriptions) offered by companies as Medicover type, operating on the basis of the Law concerning occupational medicine. (estimations)
HF.2.2	Private insurance enterprises (other than social insurance)	Insurance sector. Sickness insurance offered for individuals by insurance companies within group 2 of Division II – Non-life insurance - operating on the basis of the Law concerning insurance activity (financial statements and reports, estimation of expenditure structure).
HF.2.3	Private household out-of-pocket expenditure	Annual surveys harmonized with COICOP/HBS (061111-063112 and 123111-123112)
HF.2.3.1	Out-of-pocket excluding cost-sharing	N/a
HF.2.3.2	Cost-sharing: central government	N/a
HF.2.3.3	Cost-sharing: state/provincial government	N/a
HF.2.3.4	Cost-sharing: local/municipal government	N/a
HF.2.3.5	Cost-sharing: social security funds	N/a
HF.2.3.6	Cost-sharing: private social insurance	N/a
HF.2.3.7	Cost-sharing: other private insurance	N/a
HF.2.3.9	All other cost-sharing	N/a
HF.2.4	Non-profit institutions serving households (other than social insurance)	Survey of Non-profit institutions
HF.2.5	Corporations (other than health insurance)	Corporations reporting on occupational medicine plus debts
HF.3	Rest of the world	Selected international organisation (financial statements and reports).

Health Expenditure by Function

ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HC.1	Services of curative care	
HC.1.1	Inpatient curative care	Inpatient care, hospitals, high specialties procedures, inpatient services of university hospitals, psychiatric care (expenditure reported under this category could include variety of functions (see HC.1.2; HC.1.3; HC.2; HC.3 (palliative services); HC.4
HC.1.2	Day cases of curative care	Expenditure mostly included in HC.1.1 (depending on sources of finance)
HC.1.3	Outpatient curative care	Ambulatory Care (small part of expenditure included / reported under HC. 1.1); could include part of HC.4.1-HC.4.2
HC.1.3.1	Basic medical and diagnostic services	Primary health care. Includes variety of outpatient functions
HC.1.3.2	Outpatient dental care	Mostly included in HC.1.3.1(depending on source of finance)
HC.1.3.3	All other specialized health care	Specialist care (depending on source of finance part of expenditure included/ reported under HC.1.3.1
HC.1.3.9	All other outpatient curative care	Included in HC.1.3.1
HC.1.4	Services of curative home care	Included in HC.1.3.1
HC.2	Services of rehabilitative care	Different categories or lack of, depending on source of finance (mixed subcategories). Partially included in HC.1.1
HC.2.1	Inpatient rehabilitative care	Services classified under Spa, Sanatoria, Health resort.
HC.2.2	Day cases of rehabilitative care	Rehabilitation (includes HC.2.1, HC.2.2, HC.2.3)
HC.2.3	Outpatient rehabilitative care	Rehabilitation services (exp. could include HC.2.2)
HC.2.4	Services of rehabilitative home care	Expenditure could be partially reported under HC.2.2 and HC.2.3 and HC. 3.3
HC.3	Services of long-term nursing care	Care and curative services, long term nursing care. Underestimation due to lack of data on medical component of all services delivered within centres /home/hostels under social care. Part of it could be included in HC.1.1
HC.3.1	Inpatient long-term nursing care	Care and curative services could include also HC.3.2
HC.3.2	Day cases of long-term nursing care	N/a
HC.3.3	Long-term nursing care: home care	Nursing specialist care, Permanent allowance, nursing allowance (nursing allowance includes part of expenditure which might be classified as HC.R.7)
HC.4	Ancillary services to health care	Different categories or lack of, depending on source of finance. (mixed subcategories)
HC.4.1	Clinical laboratory	Mostly included under HC.1.3 but also HC.1.1-1.2 and others
HC.4.2	Diagnostic imaging	Mostly included under HC.1.3 but also HC.1.1-1.2 and others
HC.4.3	Patient transport and emergency rescue	Sanitary transport, Emergency rescue
HC.4.9	All other miscellaneous ancillary services	Medical assistance services
HC.5	Medical goods dispensed to outpatients	Depending on source of finance more or less aggregated categories with mixed subcategories according to SHA
HC.5.1	Pharmaceuticals and other medical non-durables	
HC.5.1.1	Prescribed medicines	Pharmaceuticals for entitled persons, drugs
HC.5.1.2	Over-the-counter medicines	Included in HC.5.1.1
HC.5.1.3	Other medical non-durables	Products related to health care, Sanitary Reserve Agency
HC.5.2	Therapeutic appliances and other medical durables	Mixed subcategories
HC.5.2.1	Glasses and other vision products	Therapeutic (rehabilitation) appliances and equipment Therapeutic equipment repair. Includes

		HC.5.2.1, HC.5.2.2, HC.5.2.4, HC.5.2.9
HC.5.2.2	Orthopaedic appliances and other prosthetics	Provision of orthopaedic appliances and auxiliary means. Includes all subcategories within HC.5.2
HC.5.2.3	Hearing aids	Included in HC.5.2.1 or HC.5.2.2
HC.5.2.4	Medico-technical devices, including wheelchairs	Included in HC.5.2.1 or HC.5.2.2
HC.5.2.9	All other miscellaneous medical durables	Included in HC.5.2.1 or HC.5.2.2
HC.6	Prevention and public health services	State health policy programs
HC.6.1	Maternal and child health; family planning and counselling	Programs for improvement of care for mother and child
HC.6.2	School health services	Elements of different state health programs directed towards children in schools.
HC.6.3	Prevention of communicable diseases	Selected programs and items of State Health policy programs; Sanitary Inspection Services (could include exp. on HCR.4-5); Prevention and treatment of AIDS.
HC.6.4	Prevention of non-communicable diseases	Selected programs and items of State Health policy; Illicit drugs use prevention; Alcoholism prevention
HC.6.5	Occupational health care	Occupational medicine, estimation of services provided by occupational medicine specialist
HC.6.9	All other miscellaneous public health services	State Health policy programs not classified earlier; Blood banks. Other prevention programs which, depending on source of finance, could includes items of HC.6.1 – HC.6.5
HC.7	Health administration and health insurance	Expenditure available for HC.7.1 and estimation for HC.7.2.2.
HC.7.1	General government administration of health	
HC.7.1.1	General government administration of health (except social security)	State administration (selected division of budgetary classification), other activities (MOH selected chapters of budget classification), The Offices for Health Insurance Supervision, (UNUZ)
HC.7.1.2	Administration, operation and support activities of social security funds	Administration cost of Universal Insurance Funds, National Board of Sickness Funds (KRKCH).
HC.7.2	Health administration and health insurance: private	N/a
HC.7.2.1	Health administration and health insurance: social insurance	N/a
HC.7.2.2	Health administration and health insurance: other private	Estimation of administration cost
Health Related Expenditures		
HC.R.1	Capital formation of health care provider institutions	Investment (selected paragraph within chapters of budget classification Division 85 Health care on central and local level)
HC.R.2	Education and training of health personnel	Projects financed by international organization. Expenditure could be included in HC.7.1.1 or even within HC.1
HC.R.3	Research and development in health	Science and technology report
HC.R.4	Food, hygiene and drinking water control	Only projects financed by international organisations. Part of exp. could be included in HC.6.3
HC.R.5	Environmental health	Only projects financed by international organisations. Part of exp. could be included in HC.6.3
HC.R.6	Administration and provision of social services in kind to assist living with disease and impairment	N/a
HC.R.7	Administration and provision of health-related cash-benefits	Permanent child care benefit, Temporary benefit (long lasting sickness), social benefit connected with health. Part of expenditure included in HC.3.3.

Health Expenditure by Provider

ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HP.1	Hospitals	
HP.1.1	General hospitals	General hospitals, university hospitals, high specialized procedures. Includes HP.1.3. Depending of source of finance includes HP.1.2, HP.1.3
HP.1.2	Mental health and substance abuse hospitals	Psychiatric hospitals (psychiatric care). Partially included in HP.1.1
HP.1.3	Speciality (other than mental health and substance abuse) hospitals	Included in HP.1.1
HP.2	Nursing and residential care facilities	
HP.2.1	Nursing care facilities	Facilities for long term nursing care, units provide care and curative services, Health care association, Spa, health resort, Prophylactics Health Houses etc. Could be partially included in HP.1.2, HP.1.3
HP.2.2	Residential mental retardation, mental health and substance abuse facilities	Not available or included in HP.1.2
HP.2.3	Community care facilities for the elderly	Underestimation (lack of data on medical component of services delivered by hostels, home for elderly, etc.
HP.2.9	All other residential care facilities	Units of rehabilitation for disable persons
HP.3	Providers of ambulatory health care	
HP.3.1	Offices of physicians	Ambulatory practices (includes partially HP.3.2, HP.3.3, Hp.3.4)
HP.3.2	Offices of dentists	Underestimation. Included in HP.3.1
HP.3.3	Offices of other health practitioners	Included in HP.3.1
HP.3.4	Outpatient care centres	Included in HP.3.1
HP.3.4.1	Family planning centres	Included in HP.3.1
HP.3.4.2	Outpatient mental health and substance abuse centres	Included in HP.3.1
HP.3.4.3	Free-standing ambulatory surgery centres	Included in HP.3.1 or HP.1.1
HP.3.4.4	Dialysis care centres	Included in HP.1.1
HP.3.4.5	All other outpatient multi-speciality and co-operative service centres	Specialist counselling (specialist practice) Partially included in HP.3.1
HP.3.4.9	All other outpatient community and other integrated care centres	N/a or included in one of above
HP.3.5	Medical and diagnostic laboratories	Services of diagnostic centres. Underestimation. Included in HP.1.1; HP.3
HP.3.6	Providers of home health care services	Specialist care services
HP.3.9	Other providers of ambulatory health care	
HP.3.9.1	Ambulance services	Emergency rescue, sanitary transport
HP.3.9.2	Blood and organ banks	Blood banks
HP.3.9.9	Providers of all other ambulatory health care services	Other services, rehabilitation. Included in HP.3.1
HP.4	Retail sale and other providers of medical goods	
HP.4.1	Dispensing chemists	Pharmaceuticals for entitled persons, drugs and other medical articles.
HP.4.2	Retail sale and other suppliers of optical glasses and other vision products	Therapeutic (rehabilitation) appliances and equipment Therapeutic equipment repair. Includes HP.4.3, HP.4.4
HP.4.3	Retail sale and other suppliers of hearing aids	Included in HP.4.2
HP.4.4	Retail sale and other suppliers of medical appliances (other than optical glasses and hearing aids)	Provision of orthopaedic appliances and auxiliary means (could also include HP.4.2- HP.4.4). Partially included in HP.4.2.
HP.4.9	All other miscellaneous sale and other suppliers of pharmaceuticals and medical goods	Sanitary Reserves Agency
HP.5	Provision and administration of public health programmes	State health policy programs, Sanitary inspections, prevention and treatment of AIDS, Illicit drugs use prevention; Alcoholism prevention.
HP.6	General health administration and insurance	

HP.6.1	Government administration of health	State administration (selected division MOH), other activities (Auxiliary units)(MOH selected chapters of budget classification
HP.6.2	Social security funds	Administration (Universal Insurance Fund)
HP.6.3	Other social insurance	N/a
HP.6.4	Other (private) insurance	estimation
HP.6.9	All other providers of health administration	N/a
HP.7	Other industries (rest of the economy)	
HP.7.1	Establishments as providers of occupational health care services	Occupational medicine (chapter of budget classification); estimation of services provided by occupational medicine specialist
HP.7.2	Private households as providers of home care	Nursing allowance (overestimated includes services connected with HC.R.7), permanent allowance
HP.7.9	All other industries as secondary producers of health care	Units of medical equipments reparations
HP.9	Rest of the world	Services and products delivered abroad for individually insured people

ANNEX 2: TABLES

Table A1
Total health expenditure by financing agents

		First available year	
		1999	
		million PLZ	Percent
HF.1	General government	29,427	71.1%
HF.1.1	General government excluding social security funds	5,620	13.6%
HF.1.1.1	Central government	-	-
HF.1.1.2;1.1.3	Provincial/local government	-	-
HF.1.2	Social security funds	23,807	57.6%
HF.2	Private sector	11,926	28.8%
HF.2.1	Private social insurance	142	0.3%
HF.2.2	Private insurance enterprises (other than social insurance)	41	0.1%
HF.2.3	Private household out-of-pocket expenditure	11,021	26.6%
HF.2.4	Non-profit institutions serving households (other than social insurance)	317	0.8%
HF.2.5	Corporations (other than health insurance)	405	1.0%
HF.3	Rest of the world	13	0.0%
	Total health expenditure	**41,366**	**100.0%**

Table A2
Health expenditure by function of care

		First available year	
		1999	
		million PLZ	Percent
HC.1;2	Services of curative & rehabilitative care	21,198	51.2%
HC.1.1;2.1	Inpatient curative & rehabilitative care	12,284	29.7%
HC.1.2;2.2	Day cases of curative & rehabilitative care	98	0.2%
HC.1.3;2.3	Outpatient curative & rehabilitative care	8,798	21.3%
HC.1.4;2.4	Home care (curative & rehabilitative)	19	0.0%
HC.3	Services of long-term nursing care	2,465	6.0%
HC.3.1	Inpatient long-term nursing care	198	0.5%
HC.3.2	Day cases of long-term nursing care	-	-
HC.3.3	Home care (long term nursing care)	2,267	5.5%
HC.4	Ancillary services to health care	1,251	3.0%
HC.4.1	Clinical laboratory	10,083	24.4%
HC.4.2	Diagnostic imaging	-	-
HC.4.3	Patient transport and emergency rescue	-	-
HC.4.9	All other miscellaneous ancillary services	-	-
HC.5	Medical goods dispensed to outpatients	10,797	26.1%
HC.5.1	Pharmaceuticals and other medical non-durables	10,086	24.4%
HC.5.2	Therapeutic appliances and other medical durables	710	1.7%
	Unspecified	913	2.2%
HC.6	Prevention and public health services	1,497	3.6%
HC.7	Health administration and health insurance	1,711	4.1%
	CURRENT HEALTH EXPENDITURE	39,832	96.3%
HC.R.1	Capital formation of health care provider institutions	1,534	3.7%
	TOTAL HEALTH EXPENDITURE	41,366	100.0%

Table A3
Current health expenditure by mode of production

		First available year	
		1999	
		million PLZ	Percent
	Inpatient care	12,482	31.3%
HC.1.1;2.1	Curative & rehabilitative care	12,284	30.8%
HC.3.1	Long-term nursing care	198	0.5%
	Services of day-care	98	0.2%
HC.1.2;2.2	Day cases of curative & rehabilitative care	98	0.2%
HC.3.2	Day cases of long-term nursing care	-	-
	Outpatient care	8,798	22.1%
HC.1.3;2.3	Outpatient curative & rehabilitative care	8,798	22.1%
HC.1.3.1	Basic medical and diagnostic services	5,362	13.5%
HC.1.3.2	Outpatient dental care	1,610	4.0%
HC.1.3.3	All other specialised health care	1,753	4.4%
HC.1.3.9;2.3	All other outpatient curative care	73	0.2%
	Home care	2,286	5.7%
HC.1.4;2.4	Home care (curative & rehabilitative)	19	0.0%
HC.3.3	Home care (long term nursing care)	2,267	5.7%
HC.4	*Ancillary services to health care*	1,251	3.1%
HC.5	*Medical goods dispensed to outpatients*	10,797	27.1%
HC.5.1	Pharmaceuticals and other medical non-durables	10,086	25.3%
HC.5.2	Therapeutic appliances and other medical durables	710	1.8%
	Unspecified	913	2.3%
	Total expenditure on personal health care	**36,624**	**91.9%**
HC.6	*Prevention and public health services*	1,497	3.8%
HC.7	*Health administration and health insurance*	1,711	4.3%
	Total current expenditure on health care	**39,832**	**100.0%**

Table A4
Current health expenditure by provider

		First available year	
		1999	
		million PLZ	percent
HP.1	Hospitals	11,864	29.8%
HP.2	Nursing and residential care facilities	705	1.8%
HP.3	Providers of ambulatory health care	10,246	25.7%
HP.3.1	Offices of physicians	5,342	13.4%
HP.3.2	Offices of dentists	1,610	4.0%
HP.3.3-3.9	All other providers of ambulatory health care	3,294	8.3%
HP.4	Retail sale and other providers of medical goods	10,797	27.1%
HP.5	Provision and administration of public health	1,049	2.6%
HP.6	General health administration and insurance	1,711	4.3%
HP.6.1	Government administration of health	593	1.5%
HP.6.2	Social security funds	1,115	2.8%
HP.6.3;6.4	Other social insurance	4	0.0%
HP.7	Other industries (rest of the economy)	2,510	6.3%
HP.7.1	Occupational health care services	285	0.7%
HP.7.2	Private households as providers of home care	2,225	5.6%
HP.7.9	All other secondary producers of health care	-	-
HP.9	Rest of the world	37	0.1%
	Unspecified	913	2.3%
	Total current expenditure on health care	**39,832**	**100.0%**

ANNEX 3: POLAND 1999 SHA TABLES

SHA Table 1.1 **Current expenditure on health by function of care, provider and source of funding** (PLN, millions)

	ICHA-HC function of health care	ICHA-HP provider	Total current expenditure on health	HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	HF.3 Rest of the world
In-patient care including day care			12,579	12,222	865	11,357	358	19	9	10	339	-	-	-
Curative and rehabilitative care	HC.1.1;1.2;2.1;2.2	All industries	12,382	12,043	781	11,262	339	19	9	10	320	-	-	-
General hospitals		HP.1.1	11,768	11,613	759	10,854	156	19	9	10	137	-	-	-
Speciality hospitals		HP.1.2+1.3	106	103	8	95	3	-	-	-	3	-	-	-
Nursing and residential care facilities		HP.2	507	326	14	313	181	-	-	-	181	-	-	-
All other providers		All other	0	0	0	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1;3.2	All industries	198	179	84	95	19	-	-	-	19	-	-	-
General hospitals		HP.1.1	-	-	-	-	-	-	-	-	-	-	-	-
Speciality hospitals		HP.1.2+1.3	-	-	-	-	-	-	-	-	-	-	-	-
Nursing and residential care facilities		HP.2	198	179	84	95	19	-	-	-	19	-	-	-
All other providers		All other	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient curative and rehabilitative care	HC.1.3;2.3	All industries	8,798	5,254	73	5,181	3,544	153	133	20	3,391	-	-	-
Hospitals		HP.1	-	-	-	-	-	-	-	-	-	-	-	-
Offices of physicians		HP.3.1	5,362	3,428	73	3,354	1,934	153	133	20	1,781	-	-	-
Offices of dentists		HP.3.2	1,610	-	-	-	1,610	-	-	-	1,610	-	-	-
Offices of other health practitioners		HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres		HP.3.4	1,753	1,753	-	1,753	-	-	-	-	-	-	-	-
All other providers		All other	73	73	-	73	-	-	-	-	-	-	-	-
Home health care	HC.1.4;2.4;3.3	All industries	2,286	2,267	1,185	1,083	19	-	-	-	19	-	-	-
Ancillary services to health care	HC.4	All industries	1,251	892	48	844	359	6	-	6	353	-	-	-
Medical goods dispensed to out-patients	HC.5	All industries	10,797	3,708	7	3,700	7,089	-	-	-	6,921	168	-	-
Pharmaceuticals; other med. non durables	HC.5.1	All industries	9,918	3,531	7	3,523	6,387	-	-	-	6,387	-	-	-
Prescribed medicines	HC.5.1.1	All industries	9,766	3,527	4	3,523	6,239	-	-	-	6,239	-	-	-
Over-the-counter medicines	HC.5.1.2	All industries	-	-	-	-	-	-	-	-	-	-	-	-
Other medical non-durables	HC.5.1.3	All industries	152	3	3	-	148	-	-	-	148	-	-	-
Therapeutic appl. ; other medical durables	HC.5.2	All industries	710	177	-	177	533	-	-	-	533	-	-	-
Glasses and other vision products	HC.5.2.1	All industries	-	-	-	-	-	-	-	-	-	-	-	-
Orthopaedic appl.; other prosthetics	HC.5.2.2	All industries	177	177	-	177	-	-	-	-	-	-	-	-
All other misc. durable medical goods	HC.5.2.3-9	All industries	-	-	-	-	-	-	-	-	-	-	-	-
Prevention and public health services	HC.6	All industries	1,497	1,290	1,270	20	205	-	-	-	-	-	205	1
Health administration and health insurance	HC.7	All industries	1,711	1,707	593	1,115	4	4	-	4	-	-	-	0
Unspecified			913	564	56	508	349	-	-	-	-	149	200	-
Total current expenditure on health	HC.1-HC.7	All industries	39,832	27,904	4,097	23,807	11,926	183	142	41	11,021	317	405	1

POLAND 1999

SHA Table 1.2 **Current expenditure on health by function of care, provider and source of funding** - 1999 (% of category of function and provider)

	ICHA-HC function of health care	ICHA-HP provider	Total current expenditure on health	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
In-patient care including day care			100.0	97.2	6.9	90.3	2.8	0.2	0.1	0.1	2.7	-	-	-
Curative and rehabilitative care	HC.1.1;1.2;2.1; 2.2	All industries	100.0	97.3	6.3	91.0	2.7	0.2	0.1	0.1	2.6	-	-	-
General hospitals		HP.1.1	100.0	98.7	6.4	92.2	1.3	0.2	0.1	0.1	1.2	-	-	-
Speciality hospitals		HP.1.2+1.3	100.0	97.5	7.8	89.7	2.5	-	-	-	2.5	-	-	-
Nursing and residential care facilities		HP.2	100.0	64.3	2.7	61.6	35.7	-	-	-	35.7	-	-	-
All other providers		All other	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1;3.2	All industries	100.0	90.6	42.6	48.0	9.4	-	-	-	9.4	-	-	-
General hospitals		HP.1.1	-	-	-	-	-	-	-	-	-	-	-	-
Speciality hospitals		HP.1.2+1.3	-	-	-	-	-	-	-	-	-	-	-	-
Nursing and residential care facilities		HP.2	100.0	90.6	42.6	48.0	9.4	-	-	-	9.4	-	-	-
All other providers		All other	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient curative and rehabilitative care	HC.1.3;2.3	All industries	100.0	59.7	0.8	58.9	40.3	1.7	1.5	0.2	38.5	-	-	-
Hospitals		HP.1	-	-	-	-	-	-	-	-	-	-	-	-
Offices of physicians		HP.3.1	100.0	63.9	1.4	62.6	36.1	2.9	2.5	0.4	33.2	-	-	-
Offices of dentists		HP.3.2	100.0	-	-	-	100.0	-	-	-	100.0	-	-	-
Offices of other health practitioners		HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres		HP.3.4	100.0	100.0	-	100.0	-	-	-	-	-	-	-	-
All other providers		All other	100.0	100.0	-	100.0	-	-	-	-	-	-	-	-
Home health care	HC.1.4;2.4;3.3	All industries	100.0	99.2	51.8	47.4	0.8	-	-	-	0.8	-	-	-
Ancillary services to health care	HC.4	All industries	100.0	71.3	3.9	67.5	28.7	0.5	-	0.5	28.2	-	-	-
Medical goods dispensed to out-patients	HC.5	All industries	100.0	34.3	0.1	34.3	65.7	-	-	-	64.1	1.6	-	-
Pharmaceuticals; other med. non durables	HC.5.1	All industries	100.0	35.6	0.1	35.5	64.4	-	-	-	64.4	-	-	-
Prescribed medicines	HC.5.1.1	All industries	100.0	36.1	0.0	36.1	63.9	-	-	-	63.9	-	-	-
Over-the-counter medicines	HC.5.1.2	All industries	-	-	-	-	-	-	-	-	-	-	-	-
Other medical non-durables	HC.5.1.3	All industries	100.0	2.1	2.1	-	97.9	-	-	-	97.9	-	-	-
Therapeutic appl. ; other medical durables	HC.5.2	All industries	100.0	24.9	-	24.9	75.1	-	-	-	75.1	-	-	-
Glasses and other vision products	HC.5.2.1	All industries	-	-	-	-	-	-	-	-	-	-	-	-
Orthopaedic appl.; other prosthetics	HC.5.2.2	All industries	100.0	100.0	-	100.0	-	-	-	-	-	-	-	-
All other misc. durable medical goods	HC.5.2.3-9	All industries	-	-	-	-	-	-	-	-	-	-	-	-
Prevention and public health services	HC.6	All industries	100.0	86.2	84.8	1.4	13.7	-	-	-	-	-	13.7	0.1
Health administration and health insurance	HC.7	All industries	100.0	99.8	34.6	65.1	0.2	0.2	-	0.2	-	-	-	0.0
Unspecified			100.0	61.8	6.2	55.6	38.2	-	-	-	-	16.3	21.9	-
Total current expenditure on health	HC.1-HC.7	All industries	100.0	70.1	10.3	59.8	29.9	0.5	0.4	0.1	27.7	0.8	1.0	0.0

SHA Table 1.3 **Current expenditure on health by function of care, provider and source of funding** - 1999 (% of expenditure by financing agent category)

	ICHA-HC function of health care	ICHA-HP provider	Total current expenditure on health	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
In-patient care including day care			31.6	43.8	21.1	47.7	3.0	10.5	6.3	25.2	3.1	-	-	-
Curative and rehabilitative care	HC.1.1;1.2;2.1; 2.2	All industries	31.1	43.2	19.1	47.3	2.8	10.5	6.3	25.2	2.9	-	-	-
General hospitals		HP.1.1	29.5	41.6	18.5	45.6	1.3	10.5	6.3	25.2	1.2	-	-	-
Speciality hospitals		HP.1.2+1.3	0.3	0.4	0.2	0.4	0.0	-	-	-	0.0	-	-	-
Nursing and residential care facilities		HP.2	1.3	1.2	0.3	1.3	1.5	-	-	-	1.6	-	-	-
All other providers		All other	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1;3.2	All industries	0.5	0.6	2.1	0.4	0.2	-	-	-	0.2	-	-	-
General hospitals		HP.1.1	-	-	-	-	-	-	-	-	-	-	-	-
Speciality hospitals		HP.1.2+1.3	-	-	-	-	-	-	-	-	-	-	-	-
Nursing and residential care facilities		HP.2	0.5	0.6	2.1	0.4	0.2	-	-	-	0.2	-	-	-
All other providers		All other	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient curative and rehabilitative care	HC.1.3;2.3	All industries	22.1	18.8	1.8	21.8	29.7	83.9	93.7	49.6	30.8	-	-	-
Hospitals		HP.1	-	-	-	-	-	-	-	-	-	-	-	-
Offices of physicians		HP.3.1	13.5	12.3	1.8	14.1	16.2	83.9	93.7	49.6	16.2	-	-	-
Offices of dentists		HP.3.2	4.0	-	-	-	13.5	-	-	-	14.6	-	-	-
Offices of other health practitioners		HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres		HP.3.4	4.4	6.3	-	7.4	-	-	-	-	-	-	-	-
All other providers		All other	0.2	0.3	-	0.3	-	-	-	-	-	-	-	-
Home health care	HC.1.4;2.4;3.3	All industries	5.7	8.1	28.9	4.5	0.2	-	-	-	0.2	-	-	-
Ancillary services to health care	HC.4	All industries	3.1	3.2	1.2	3.5	3.0	3.3	-	14.9	3.2	-	-	-
Medical goods dispensed to out-patients	HC.5	All industries	27.1	13.3	0.2	15.5	59.4	-	-	-	62.8	53.1	-	-
Pharmaceuticals; other med. non durables	HC.5.1	All industries	24.9	12.7	0.2	14.8	53.6	-	-	-	58.0	-	-	-
Prescribed medicines	HC.5.1.1	All industries	24.5	12.6	0.1	14.8	52.3	-	-	-	56.6	-	-	-
Over-the-counter medicines	HC.5.1.2	All industries	-	-	-	-	-	-	-	-	-	-	-	-
Other medical non-durables	HC.5.1.3	All industries	0.4	0.0	0.1	-	1.2	-	-	-	1.3	-	-	-
Therapeutic appl. ; other medical durables	HC.5.2	All industries	1.8	0.6	-	0.7	4.5	-	-	-	4.8	-	-	-
Glasses and other vision products	HC.5.2.1	All industries	-	-	-	-	-	-	-	-	-	-	-	-
Orthopaedic appl.; other prosthetics	HC.5.2.2	All industries	0.4	0.6	-	0.7	-	-	-	-	-	-	-	-
All other misc. durable medical goods	HC.5.2.3-9	All industries	-	-	-	-	-	-	-	-	-	-	-	-
Prevention and public health services	HC.6	All industries	3.8	4.6	31.0	0.1	1.7	-	-	-	-	-	50.7	96.7
Health administration and health insurance	HC.7	All industries	4.3	6.1	14.5	4.7	0.0	2.3	-	10.3	-	-	-	3.3
Unspecified			2.3	2.0	1.4	2.1	2.9	-	-	-	-	46.9	49.3	-
Total current expenditure on health	HC.1-HC.7	All industries	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

Health care by function	ICHA-HC code	**Total current health expenditure**	**HP.1** Hospitals	**HP.2** Nursing and residential facilities	**HP.3** Providers of ambulatory care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.4 Out-patient care centres	HP.3.5 Medical and diagnostic laboratories	HP.3.6 Providers of home health care services	HP.3.9 All other providers of ambulatory health care	**HP.4** Retail sale of medical goods	HP.4.1 Dispensing chemists	HP.4.2-4.9 All other sales of medical goods	**HP.5** Providers of public health programmes	**HP.6** General health admin.and insurance	HP.6.1 Government admin. of health	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	**HP.7** All other industries	**HP.9** Rest of the world
In-patient care		12,482	11,766	705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Curative and rehabilitative care	HC.1.1; 2.1	12,284	11,766	507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Long-term nursing care	HC.3.1	198	-	198	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care		98	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	98	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		8,798	-	-	8,778	5,342	1,610	-	1,753	-	-	73	-	-	-	-	-	-	-	-	-	20
Basic medical and diagnostic services	HC.1.3.1	5,362	-	-	5,342	5,342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
Out-patient dental care	HC.1.3.2	1,610	-	-	1,610	-	1,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	1,753	-	-	1,753	-	-	-	1,753	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9, 2.3	73	-	-	73	-	-	-	-	-	-	73	-	-	-	-	-	-	-	-	-	-
Home care		2,286	-	-	61	-	-	-	-	-	61	-	-	-	-	-	-	-	-	-	2,225	-
Curative and rehabilitative care	HC.1.4; 2.4	19	-	-	19	-	-	-	-	-	19	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	2,267	-	-	42	-	-	-	-	-	42	-	-	-	-	-	-	-	-	-	2,225	-
Ancillary services	HC.4	1,251	-	-	1,245	-	-	130	-	213	-	902	-	-	-	-	-	-	-	-	0	6
Medical goods	HC.5	10,797	-	-	-	-	-	-	-	-	-	-	10,797	10,083	714	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	HC.5.1	10,086	-	-	-	-	-	-	-	-	-	-	10,086	10,083	3	-	-	-	-	-	-	-
Therapeutic appliances	HC.5.2	710	-	-	-	-	-	-	-	-	-	-	710	-	710	-	-	-	-	-	-	-
Unclassified		913	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure on personal health care		36,624	11,864	705	10,083	5,342	1,610	130	1,753	213	61	975	10,797	10,083	714	-	-	-	-	-	2,225	37
Prevention and public health services	HC.6	1,497	-	-	162	-	-	-	-	-	-	162	-	-	-	1,049	-	-	-	-	285	-
Health administration and health insurance	HC.7	1,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,711	593	1,115	4	-	-
Total current health expenditure		39,832	11,864	705	10,246	5,342	1,610	130	1,753	213	61	1,137	10,797	10,083	714	1,049	1,711	593	1,115	4	2,510	37

SHA Table 2.2 **Current expenditure on health by function of care and provider industry** (% of expenditure on functional categories)

Health care by function	ICHA-HC code	**Total current health expenditure**	**HP.1** Hospitals	**HP.2** Nursing and residential facilities	**HP.3** Providers of ambulatory care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.4 Out-patient care centres	HP.3.5 Medical and diagnostic laboratories	HP.3.6 Providers of home health care services	HP.3.9 All other providers of ambulatory health care	**HP.4** Retail sale of medical goods	HP.4.1 Dispensing chemists	HP.4.2-4.9 All other sales of medical goods	**HP.5** Providers of public health programmes	**HP.6** General health admin.and insurance	HP.6.1 Government admin. of health	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	**HP.7** All other industries	**HP.9** Rest of the world
In-patient care		100.0	94.3	5.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1
Curative and rehabilitative care	HC.1.1; 2.1	100.0	95.8	4.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1
Long-term nursing care	HC.3.1	100.0	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care		100.0	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	100.0	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		100.0	-	-	99.8	60.7	18.3	-	19.9	-	-	0.8	-	-	-	-	-	-	-	-	-	0.2
Basic medical and diagnostic services	HC.1.3.1	100.0	-	-	99.6	99.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.4
Out-patient dental care	HC.1.3.2	100.0	-	-	100.0	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	100.0	-	-	100.0	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9; 2.3	100.0	-	-	100.0	-	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-
Home care		100.0	-	-	2.7	-	-	-	-	-	2.7	-	-	-	-	-	-	-	-	-	97.3	-
Curative and rehabilitative care	HC.1.4; 2.4	100.0	-	-	100.0	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	100.0	-	-	1.9	-	-	-	-	-	1.9	-	-	-	-	-	-	-	-	-	98.1	-
Ancillary services	HC.4	100.0	-	-	99.5	-	-	10.4	-	17.1	-	72.1	-	-	-	-	-	-	-	-	0.0	0.5
Medical goods	HC.5	100.0	-	-	-	-	-	-	-	-	-	-	100.0	93.4	6.6	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	HC.5.1	100.0	-	-	-	-	-	-	-	-	-	-	100.0	100.0	0.0	-	-	-	-	-	-	-
Therapeutic appliances	HC.5.2	100.0	-	-	-	-	-	-	-	-	-	-	100.0	-	100.0	-	-	-	-	-	-	-
Unclassified		100.0																				
Total expenditure on personal health care		100.0	32.4	1.9	27.5	14.6	4.4	0.4	4.8	0.6	0.2	2.7	29.5	27.5	1.9	-	-	-	-	-	6.1	0.1
Prevention and public health services	HC.6	100.0	-	-	10.8	-	-	-	-	-	-	10.8	-	-	-	70.1	-	-	-	-	19.1	-
Health administration and health insurance	HC.7	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	34.6	65.1	0.2	-	-
Total current health expenditure		100.0	29.8	1.8	25.7	13.4	4.0	0.3	4.4	0.5	0.2	2.9	27.1	25.3	1.8	2.6	4.3	1.5	2.8	0.0	6.3	0.1

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

Health care by function	ICHA-HC code	**Total current health expenditure**	**HP.1** Hospitals	**HP.2** Nursing and residential facilities	**HP.3** Providers of ambulatory care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.4 Out-patient care centres	HP.3.5 Medical and diagnostic laboratories	HP.3.6 Providers of home health care services	HP.3.9 All other providers of ambulatory health care	**HP.4** Retail sale of medical goods	HP.4.1 Dispensing chemists	HP.4.2-4.9 All other sales of medical goods	**HP.5** Providers of public health programmes	**HP.6** General health admin.and insurance	HP.6.1 Government admin. of health	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	**HP.7** All other industries	**HP.9** Rest of the world
In-patient care		31.3	99.2	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28.1
Curative and rehabilitative care	HC.1.1; 2.1	30.8	99.2	72.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28.1
Long-term nursing care	HC.3.1	0.5	-	28.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care		0.2	0.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	0.2	0.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		22.1	-	-	85.7	100.0	100.0	-	100.0	-	-	6.4	-	-	-	-	-	-	-	-	-	55.3
Basic medical and diagnostic services	HC.1.3.1	13.5	-	-	52.1	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55.3
Out-patient dental care	HC.1.3.2	4.0	-	-	15.7	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	4.4	-	-	17.1	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9; 2.3	0.2	-	-	0.7	-	-	-	-	-	-	6.4	-	-	-	-	-	-	-	-	-	-
Home care		5.7	-	-	0.6	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-	88.6	-
Curative and rehabilitative care	HC.1.4; 2.4	0.0	-	-	0.2	-	-	-	-	-	30.5	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	5.7	-	-	0.4	-	-	-	-	-	69.5	-	-	-	-	-	-	-	-	-	88.6	-
Ancillary services	HC.4	3.1	-	-	12.1	-	-	100.0	-	100.0	-	79.3	-	-	-	-	-	-	-	-	0.0	16.6
Medical goods	HC.5	27.1	-	-	-	-	-	-	-	-	-	-	100.0	100.0	100.0	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	HC.5.1	25.3	-	-	-	-	-	-	-	-	-	-	93.4	100.0	0.4	-	-	-	-	-	-	-
Therapeutic appliances	HC.5.2	1.8	-	-	-	-	-	-	-	-	-	-	6.6	-	99.6	-	-	-	-	-	-	-
Unclassified		2.3																				
Total expenditure on personal health care		91.9	100.0	100.0	98.4	100.0	100.0	100.0	100.0	100.0	100.0	85.7	100.0	100.0	100.0	-	-	-	-	-	88.6	100.0
Prevention and public health services	HC.6	3.8	-	-	1.6	-	-	-	-	-	-	14.3	-	-	-	100.0	-	-	-	-	11.4	-
Health administration and health insurance	HC.7	4.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	100.0	100.0	100.0	-	-
Total current health expenditure		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SHA Table 3.1 **Current expenditure on health by provider industry and source of funding** - 1999 (PLN, millions)

Health care provider category	ICHA-HP code	Total expenditure on health	HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)	HF.3 Rest of the world
Hospitals	HP.1	11,864	11,716	767	10,949	148	9	9	-	139	-	-	-
Nursing and residential care facilities	HP.2	705	506	98	408	199	-	-	-	199	-	-	-
Providers of ambulatory health care	HP.3	10,246	6,351	326	6,025	3,895	133	-	133	3,762	-	-	-
Offices of physicians	HP.3.1	5,342	3,428	73	3,354	1,914	133	-	133	1,781	-	-	-
Offices of dentists	HP.3.2	1,610	-	-	-	1,610	-	-	-	1,610	-	-	-
Offices of other health practitioners	HP.3.3	130	-	-	-	130	-	-	-	130	-	-	-
Out-patient care centres	HP.3.4	1,753	1,753	-	1,753	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	213	-	-	-	213	-	-	-	213	-	-	-
Providers of home health care services	HP.3.6	61	42	42	-	19	-	-	-	19	-	-	-
Other providers of ambulatory care	HP.3.9	1,137	1,128	210	917	9	-	-	-	9	-	-	-
Retail sale of medical goods	HP.4	10,797	3,708	7	3,700	7,089	-	-	-	6,921	168	-	-
Dispensing chemists	HP.4.1	10,083	3,527	4	3,523	6,556	-	-	-	6,387	168	-	-
All other sales of medical goods	HP.4.2-4.9	714	180	3	177	533	-	-	-	533	-	-	-
Unclassified		913	564	56	508	349	-	-	-	-	149	200	-
Providers of public health programmes	HP.5	1,049	1,048	1,028	20	-	-	-	-	-	-	-	1
Health administration and insurance	HP.6	1,711	1,707	593	1,115	4	4	-	4	-	-	-	0
Government (excluding social insurance)	HP.6.1	593	593	593	-	-	-	-	-	-	-	-	0
Social security funds	HP.6.2	1,115	1,115	-	1,115	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	4	-	-	-	4	4	-	4	-	-	-	-
All other providers of health	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	2,510	2,305	1,222	1,083	205	-	-	-	-	-	205	-
Occupational health care	HP.7.1	285	80	80	-	205	-	-	-	-	-	205	-
Private households	HP.7.2	2,225	2,225	1,142	1,083	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	0	0	0	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	37	-	-	-	37	37	-	37	-	-	-	-
Total expenditure on health		39,832	27,904	4,097	23,807	11,926	183	9	174	11,021	317	405	1

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

Health care provider category	ICHA-HP code	Total expenditure on health	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Hospitals	HP.1	100.0	98.8	6.5	92.3	1.2	0.1	0.1	-	1.2	-	-	-
Nursing and residential care facilities	HP.2	100.0	71.7	13.9	57.8	28.3	-	-	-	28.3	-	-	-
Providers of ambulatory health care	HP.3	100.0	62.0	3.2	58.8	38.0	1.3	-	1.3	36.7	-	-	-
Offices of physicians	HP.3.1	100.0	64.2	1.4	62.8	35.8	2.5	-	2.5	33.3	-	-	-
Offices of dentists	HP.3.2	100.0	-	-	-	100.0	-	-	-	100.0	-	-	-
Offices of other health practitioners	HP.3.3	100.0	-	-	-	100.0	-	-	-	100.0	-	-	-
Out-patient care centres	HP.3.4	100.0	100.0	-	100.0	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	100.0	-	-	-	100.0	-	-	-	100.0	-	-	-
Providers of home health care services	HP.3.6	100.0	69.5	69.5	-	30.5	-	-	-	30.5	-	-	-
Other providers of ambulatory care	HP.3.9	100.0	99.2	18.5	80.7	0.8	-	-	-	0.8	-	-	-
Retail sale of medical goods	HP.4	100.0	34.3	0.1	34.3	65.7	-	-	-	64.1	1.6	-	-
Dispensing chemists	HP.4.1	100.0	35.0	0.0	34.9	65.0	-	-	-	63.3	1.7	-	-
All other sales of medical goods	HP.4.2-4.9	100.0	25.2	0.4	24.8	74.8	-	-	-	74.8	-	-	-
Unspecified		100.0	61.8	6.2	55.6	38.2	-	-	-	-	16.3	21.9	-
Providers of public health programmes	HP.5	100.0	99.9	97.9	1.9	-	-	-	-	-	-	-	0.1
Health administration and insurance	HP.6	100.0	99.8	34.6	65.1	0.2	0.2	-	0.2	-	-	-	0.0
Government (excluding social insurance)	HP.6.1	100.0	100.0	100.0	-	-	-	-	-	-	-	-	0.0
Social security funds	HP.6.2	100.0	100.0	-	100.0	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	100.0	-	-	-	100.0	100.0	-	100.0	-	-	-	-
All other providers of health	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	100.0	91.8	48.7	43.1	8.2	-	-	-	-	-	8.2	-
Occupational health care	HP.7.1	100.0	28.0	28.0	-	72.0	-	-	-	-	-	72.0	-
Private households	HP.7.2	100.0	100.0	51.3	48.7	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	100.0	-	-	-	100.0	100.0	-	100.0	-	-	-	-
Total expenditure on health		100.0	70.1	10.3	59.8	29.9	0.5	0.0	0.4	27.7	0.8	1.0	0.0

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

			HF.1	HF.1.1	HF.1.2	**HF.2**	HF.2.1 + HF.2.2			HF.2.3	HF.2.4	HF.2.5	**HF.3**
Health care provider category	ICHA-HP code	**Total expenditure on health**	General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Rest of the world
Hospitals	HP.1	29.8	42.0	18.7	46.0	1.2	4.9	100.0	-	1.3	-	-	-
Nursing and residential care facilities	HP.2	1.8	1.8	2.4	1.7	1.7	-	-	-	1.8	-	-	-
Providers of ambulatory health care	HP.3	25.7	22.8	8.0	25.3	32.7	72.8	-	76.5	34.1	-	-	-
Offices of physicians	HP.3.1	13.4	12.3	1.8	14.1	16.0	72.8	-	76.5	16.2	-	-	-
Offices of dentists	HP.3.2	4.0	-	-	-	13.5	-	-	-	14.6	-	-	-
Offices of other health practitioners	HP.3.3	0.3	-	-	-	1.1	-	-	-	1.2	-	-	-
Out-patient care centres	HP.3.4	4.4	6.3	-	7.4	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	0.5	-	-	-	1.8	-	-	-	1.9	-	-	-
Providers of home health care services	HP.3.6	0.2	0.2	1.0	-	0.2	-	-	-	0.2	-	-	-
Other providers of ambulatory care	HP.3.9	2.9	4.0	5.1	3.9	0.1	-	-	-	0.1	-	-	-
Retail sale of medical goods	HP.4	27.1	13.3	0.2	15.5	59.4	-	-	-	62.8	53.1	-	-
Dispensing chemists	HP.4.1	25.3	12.6	0.1	14.8	55.0	-	-	-	58.0	53.1	-	-
All other sales of medical goods	HP.4.2-4.9	1.8	0.6	0.1	0.7	4.5	-	-	-	4.8	-	-	-
Providers of public health programmes	HP.5	2.6	3.8	25.1	0.1	-	-	-	-	-	-	-	96.7
Health administration and insurance	HP.6	4.3	6.1	14.5	4.7	0.0	2.3	-	2.4	-	-	-	3.3
Government (excluding social insurance)	HP.6.1	1.5	2.1	14.5	-	-	-	-	-	-	-	-	3.3
Social security funds	HP.6.2	2.8	4.0	-	4.7	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	0.0	-	-	-	0.0	2.3	-	2.4	-	-	-	-
All other providers of health	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	6.3	8.3	29.8	4.5	1.7	-	-	-	-	-	50.7	-
Occupational health care	HP.7.1	0.7	0.3	1.9	-	1.7	-	-	-	-	-	50.7	-
Private households	HP.7.2	5.6	8.0	27.9	4.5	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	0.1	-	-	-	0.3	20.1	-	21.1	-	-	-	-
Total expenditure on health		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

Health care function	ICHA-HC code	**Total current exp.**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Personal health care services	HC.1-HC.4	24,914	20,635	2,171	18,464	4,279	179	142	37	4,100	-	-	-
In-patient services		12,482	12,127	865	11,262	355	19	9	10	336	-	-	-
Day care services		98	95	-	95	3	-	-	-	3	-	-	-
Out-patient services		8,798	5,254	73	5,181	3,544	153	133	20	3,391	-	-	-
Home care services		2,286	2,267	1,185	1,083	19	-	-	-	19	-	-	-
Ancillary services	HC.4	1,251	892	48	844	359	6	-	6	353	-	-	-
Medical goods to out-patients	HC.5	10,797	3,708	7	3,700	7,089	-	-	-	6,921	168	-	-
Pharmaceuticals	HC.5.1	10,086	3,531	7	3,523	6,556	-	-	-	6,387	168	-	-
Therapeutic appliances	HC.5.2	710	177	-	177	533	-	-	-	533	-	-	-
Unspecified		913	564	56	508	349	-	-	-	-	149	200	-
Personal health care services and goods	HC.1-HC.5	36,624	24,907	2,235	22,672	11,717	179	142	37	11,021	317	200	-
Prevention and public health	HC.6	1,497	1,290	1,270	20	205	-	-	-	-	-	205	1
Health admin. and insurance	HC.7	1,711	1,707	593	1,115	4	4	-	4	-	-	-	0
Current expenditure on health care		39,832	27,904	4,097	23,807	11,926	183	142	41	11,021	317	405	1

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

Health care function	ICHA-HC code	**Total current exp.**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Personal health care services	HC.1-HC.4	100.0	82.8	8.7	74.1	17.2	0.7	0.6	0.1	16.5	-	-	-
In-patient services		100.0	97.2	6.9	90.2	2.8	0.2	0.1	0.1	2.7	-	-	-
Day care services		100.0	97.3	-	97.3	2.7	-	-	-	2.7	-	-	-
Out-patient services		100.0	59.7	0.8	58.9	40.3	1.7	1.5	0.2	38.5	-	-	-
Home care services		100.0	99.2	51.8	47.4	0.8	-	-	-	0.8	-	-	-
Ancillary services	HC.4	100.0	71.3	3.9	67.5	28.7	0.5	-	0.5	28.2	-	-	-
Medical goods to out-patients	HC.5	100.0	34.3	0.1	34.3	65.7	-	-	-	64.1	1.6	-	-
Pharmaceuticals	HC.5.1	100.0	35.0	0.1	34.9	65.0	-	-	-	63.3	1.7	-	-
Therapeutic appliances	HC.5.2	100.0	24.9	-	24.9	75.1	-	-	-	75.1	-	-	-
Unspecified		100.0	61.8	6.2	55.6	38.2	-	-	-	-	16.3	21.9	-
Personal health care services and goods	HC.1 -HC.5	100.0	68.0	6.1	61.9	32.0	0.5	0.4	0.1	30.1	0.9	0.5	-
Prevention and public health	HC.6	100.0	86.2	84.8	1.4	13.7	-	-	-	-	-	13.7	0.1
Health admin. and insurance	HC.7	100.0	99.8	34.6	65.1	0.2	0.2	-	0.2	-	-	-	0.0
Current expenditure on health care		100.0	70.1	10.3	59.8	29.9	0.5	0.4	0.1	27.7	0.8	1.0	0.0

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

Health care function	ICHA-HC code	**Total current exp.**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Personal health care services	HC.1-HC.4	62.5	74.0	53.0	77.6	35.9	97.7	100.0	89.7	37.2	-	-	-
In-patient services		31.3	43.5	21.1	47.3	3.0	10.5	6.3	25.2	3.0	-	-	-
Day care services		0.2	0.3	-	0.4	0.0	-	-	-	0.0	-	-	-
Out-patient services		22.1	18.8	1.8	21.8	29.7	83.9	93.7	49.6	30.8	-	-	-
Home care services		5.7	8.1	28.9	4.5	0.2	-	-	-	0.2	-	-	-
Ancillary services	HC.4	3.1	3.2	1.2	3.5	3.0	3.3	-	14.9	3.2	-	-	-
Medical goods to out-patients	HC.5	27.1	13.3	0.2	15.5	59.4	-	-	-	62.8	53.1	-	-
Pharmaceuticals	HC.5.1	25.3	12.7	0.2	14.8	55.0	-	-	-	58.0	53.1	-	-
Therapeutic appliances	HC.5.2	1.8	0.6	-	0.7	4.5	-	-	-	4.8	-	-	-
Unspecified		2.3	2.0	1.4	2.1	2.9	-	-	-	-	46.9	49.3	-
Personal health care services and goods	HC.1-HC.5	91.9	89.3	54.5	95.2	98.2	97.7	100.0	89.7	100.0	100.0	49.3	-
Prevention and public health	HC.6	3.8	4.6	31.0	0.1	1.7	-	-	-	-	-	50.7	96.7
Health admin. and insurance	HC.7	4.3	6.1	14.5	4.7	0.0	2.3	-	10.3	-	-	-	3.3
Current expenditure on health care		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SHA Table 5.1 **Total expenditure on health including health-related functions** (PLN, millions)

Health care function	ICHA-HC code	**Total expenditure on health**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Services of curative and rehabilitative care	HC.1;HC.2	21,198	17,297	854	16,442	3,902	173	142	31	3,729	-	-	-
Services of long-term nursing care	HC.3	2,465	2,446	1,269	1,177	19	-	-	-	19	-	-	-
Ancillary services to health care	HC.4	1,251	892	48	844	359	6	-	6	353	-	-	-
Medical goods dispensed to out-patients	HC.5	10,797	3,708	7	3,700	7,089	-	-	-	6,921	168	-	-
Pharmaceuticals and other med. non-durables	HC.5.1	10,086	3,531	7	3,523	6,556	-	-	-	6,387	168	-	-
Therap. appliances and other med. durables	HC.5.2	710	177	-	177	533	-	-	-	533	-	-	-
Unspecified		913	564	56	508	349	-	-	-	-	149	200	-
Personal medical services and goods	HC.1-HC.5	36,624	24,907	2,235	22,672	11,717	179	142	37	11,021	317	200	-
Prevention and public health services	HC.6	1,497	1,290	1,270	20	205	-	-	-	-	-	205	1
Health administration and health insurance	HC.7	1,711	1,707	593	1,115	4	4	-	4	-	-	-	0
Total current expenditure on health		39,832	27,904	4,097	23,807	11,926	183	142	41	11,021	317	405	1
Gross capital formation	HC.R.1	1,534	1,523	1,523	-	-	-	-	-	-	-	-	11
Total expenditure on health		41,366	29,427	5,620	23,807	11,926	183	142	41	11,021	317	405	13
Memorandum items: Further health related functions													
Education and training of health personnel	HC.R.2	1	-	-	-	-	-	-	-	-	-	-	1
Research and development in health	HC.R.3	489	365	365	-	119	-	-	-	-	2	117	5
Food, hygiene and drinking water control	HC.R.4	0	-	-	-	-	-	-	-	-	-	-	0
Environmental health	HC.R.5	0	-	-	-	-	-	-	-	-	-	-	0
Administration and provision of social services in kind to assist living with disease and impairment	HC.R.6	-	-	-	-	-	-	-	-	-	-	-	-
Administration and provision of health-related cash benefits	HC.R.7	33,014	33,014	778	32,237	-	-	-	-	-	-	-	-

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SHA Table 5.2 **Total expenditure on health including health-related functions** (% of expenditure on functional category)

Health care function	ICHA-HC code	Total expenditure on health	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Services of curative and rehabilitative care	HC.1;HC.2	100.0	81.6	4.0	77.6	18.4	0.8	0.7	0.1	17.6	-	-	-
Services of long-term nursing care	HC.3	100.0	99.2	51.5	47.8	0.8	-	-	-	0.8	-	-	-
Ancillary services to health care	HC.4	100.0	71.3	3.9	67.5	28.7	0.5	-	0.5	28.2	-	-	-
Medical goods dispensed to out-patients	HC.5	100.0	34.3	0.1	34.3	65.7	-	-	-	64.1	1.6	-	-
Pharmaceuticals and other med. non-durables	HC.5.1	100.0	35.0	0.1	34.9	65.0	-	-	-	63.3	1.7	-	-
Therap. appliances and other med. durables	HC.5.2	100.0	24.9	-	24.9	75.1	-	-	-	75.1	-	-	-
Unspecified		100.0	61.8	6.2	55.6	38.2	-	-	-	-	16.3	21.9	-
Personal medical services and goods	HC.1-HC.5	100.0	68.0	6.1	61.9	32.0	0.5	0.4	0.1	30.1	0.9	0.5	-
Prevention and public health services	HC.6	100.0	86.2	84.8	1.4	13.7	-	-	-	-	-	13.7	0.1
Health administration and health insurance	HC.7	100.0	99.8	34.6	65.1	0.2	0.2	-	0.2	-	-	-	0.0
Total current expenditure on health		100.0	70.1	10.3	59.8	29.9	0.5	0.4	0.1	27.7	0.8	1.0	0.0
Gross capital formation	HC.R.1	100.0	99.3	99.3	-	-	-	-	-	-	-	-	0.7
Total expenditure on health		100.0	71.1	13.6	57.6	28.8	0.4	0.3	0.1	26.6	0.8	1.0	0.0
		-	-	-	-	-	-	-	-	-	-	-	-
Memorandum items: Further health related functions		-	-	-	-	-	-	-	-	-	-	-	-
Education and training of health personnel	HC.R.2	100.0	-	-	-	-	-	-	-	-	-	-	100.0
Research and development in health	HC.R.3	100.0	74.6	74.6	-	24.3	-	-	-	-	0.4	23.9	1.1
Food, hygiene and drinking water control	HC.R.4	100.0	-	-	-	-	-	-	-	-	-	-	100.0
Environmental health	HC.R.5	100.0	-	-	-	-	-	-	-	-	-	-	100.0
Administration and provision of social services in kind to assist living with disease and impairment	HC.R.6	-	-	-	-	-	-	-	-	-	-	-	-
Administration and provision of health-related cash benefits	HC.R.7	100.0	100.0	2.4	97.6	-	-	-	-	-	-	-	-

SHA Table 5.3 **Total expenditure on health including health-related functions** (% of expenditure by financing agent category)

Health care function	ICHA-HC code	**Total expenditure on health**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Services of curative and rehabilitative care	HC.1;HC.2	51.2	58.8	15.2	69.1	32.7	94.4	100.0	74.8	33.8	-	-	-
Services of long-term nursing care	HC.3	6.0	8.3	22.6	4.9	0.2	-	-	-	0.2	-	-	-
Ancillary services to health care	HC.4	3.0	3.0	0.9	3.5	3.0	3.3	-	14.9	3.2	-	-	-
Medical goods dispensed to out-patients	HC.5	26.1	12.6	0.1	15.5	59.4	-	-	-	62.8	53.1	-	-
Pharmaceuticals and other med. non-durables	HC.5.1	24.4	12.0	0.1	14.8	55.0	-	-	-	58.0	53.1	-	-
Therap. appliances and other med. durables	HC.5.2	1.7	0.6	-	0.7	4.5	-	-	-	4.8	-	-	-
Unspecified		2.2	1.9	1.0	2.1	2.9	-	-	-	-	46.9	49.3	-
Personal medical services and goods	HC.1-HC.5	88.5	84.6	39.8	95.2	98.2	97.7	100.0	89.7	100.0	100.0	49.3	-
Prevention and public health services	HC.6	3.6	4.4	22.6	0.1	1.7	-	-	-	-	-	50.7	10.1
Health administration and health insurance	HC.7	4.1	5.8	10.5	4.7	0.0	2.3	-	10.3	-	-	-	0.3
Total current expenditure on health		96.3	94.8	72.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	10.4
Gross capital formation	HC.R.1	3.7	5.2	27.1	-	-	-	-	-	-	-	-	89.6
Total expenditure on health		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
		-	-	-	-	-	-	-	-	-	-	-	-
Memorandum items: Further health related functions		-	-	-	-	-	-	-	-	-	-	-	-
Education and training of health personnel	HC.R.2	0.0	-	-	-	-	-	-	-	-	-	-	6.7
Research and development in health	HC.R.3	1.2	1.2	6.5	-	1.0	-	-	-	-	0.6	28.9	41.9
Food, hygiene and drinking water control	HC.R.4	0.0	-	-	-	-	-	-	-	-	-	-	0.1
Environmental health	HC.R.5	0.0	-	-	-	-	-	-	-	-	-	-	0.2
Administration and provision of social services in kind to assist living with disease and impairment	HC.R.6	-	-	-	-	-	-	-	-	-	-	-	-
Administration and provision of health-related cash benefits	HC.R.7	79.8	112.2	13.8	135.4	-	-	-	-	-	-	-	-

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