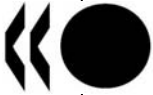

SHA-Based Health Accounts
in 13 OECD Countries: Country Studies
Turkey
National Health Accounts 2000

Mehtap Kartal, Huseyin Ozbay and Halil Erkan Eristi

13

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OECD HEALTH TECHNICAL PAPERS NO. 13

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

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FOREWORD

1. A project aimed at presenting initial results from the implementation of the System of Health Accounts has been carried by the Health Policy Unit at the OECD and experts from thirteen member countries. The results are presented in the form of a comparative study (OECD Health Working Papers No. 16) and a set of OECD Health Technical Papers presenting individual country studies. This volume is the thirteenth in this series, presenting the Turkish 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 treizième de la série, il examine les comptes de la santé fondés sur le SCS en Turquie.

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

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

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

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

INTRODUCTION

11. Defining national health accounts is an issue which policy makers are emphasising because detailed and accurate information is needed covering both the private and public sectors for planning and allocation of resources in the health sector.

12. The development of NHA in Turkey has two important objectives: the first and most important was to provide necessary information to determine the financing of existing health system with different financing agents and health care providers. The second was to enable international reporting and comparisons.

13. The future development of NHA was the main target of the Turkish NHA team, which included the Ministry of Health (MoH), Committee members and consultants from the beginning of the Project. However, it is beyond the scope of this project to fully adopt the NHA in the Turkish health system. We hope that as a result of the concern of the new government with all health related issues the Study will be adopted. The School of Public Health has been active in the promotion of the idea of National Health Accounts throughout the period of the Study, for example two training courses have been developed, entitled “Creating and Using National Health Accounts for Health Reform” and “Training of Trainers for NHA”, to develop technical capacity.

14. We believe that the State Institute of Statistics (SIS) would be the best body to manage the kind of data collection and analysis required for the adoption of a Turkish NHA system. Through the efforts of the Ministry of Health, the State Planning Organisation (SPO) accepted NHA as a project to be carried out by SIS, and have provided funding for this project in their budget. We believe that the SIS team will require further technical support not only on the national level but also internationally. This project will take a high priority in their work plan.

Summary data on health expenditure

15. Turkey not only used the OECD “System of Health Accounts” framework, but also incorporated advice from other organisations, including the World Bank’s guidelines for producing national health accounts, the World Health Organisation and the U.S. Agency for International Development. The English terminology used follows the classification used in the World Bank’s guidelines, which differ somewhat from those found in SHA. The following table presents some of the key terms used for classification, and their equivalent in SHA.

Table 1: Turkey NHA and OECD SHA Classification Dimensions

| Turkey NHA Classification Dimension | SHA Classification Dimension |
|---|---|
| Sources – a classification for the origin of funds collected by financing agents | No SHA counterpart |
| Financing Agents – the institutions that collect funds from Sources and use those funds to pay for or purchase health care goods and services. Also includes “households out-of-pocket payments”. | Sources of financing |
| Providers – a health care industry classification | Providers – same, as developed in ICHA |
| Functions – a functional classification of the types of services produced. Include both health functions and some health-related functions. | Functions – same, except that SHA distinguishes most health-related functions as not included in total health expenditure aggregates. |
| Regions – a geographical classification of five regions in Turkey | No SHA counterpart |
| Income Quintiles – distribution of the population into five equal size groups ranging from low to high income | No SHA counterpart |
| Age – distribution of the population in seven age groups | No SHA counterpart |
| Sex – distribution by male and female | No SHA counterpart |
| Line Items – an economic classification of expenditures by types of inputs | No SHA counterpart |

Total health expenditure by financing agent

16. Total health expenditure in Turkey amounted to TRL 4 984.54 (26 000 million USD PPP) and TRL 8 247.89 trillion (30 057 million USD PPP) in 1999 and 2000 respectively. Current health expenditure amounted to TRL 4 784.85 (24 958 million USD PPP) and TRL 7 888.23 trillion (28 746 million USD PPP) in 1999 and 2000 respectively. Current health expenditure amounted to 96% of general health expenditure in 1999 and 95.6% in 2000.

17. Total health expenditure was equivalent to 6.4% and 6.6% of the GDP in 1999 and 2000. Current health expenditure was equivalent to 6.2% and 6.3% of the GDP in 1999 and 2000. This is significantly higher than previous estimates for Turkey.

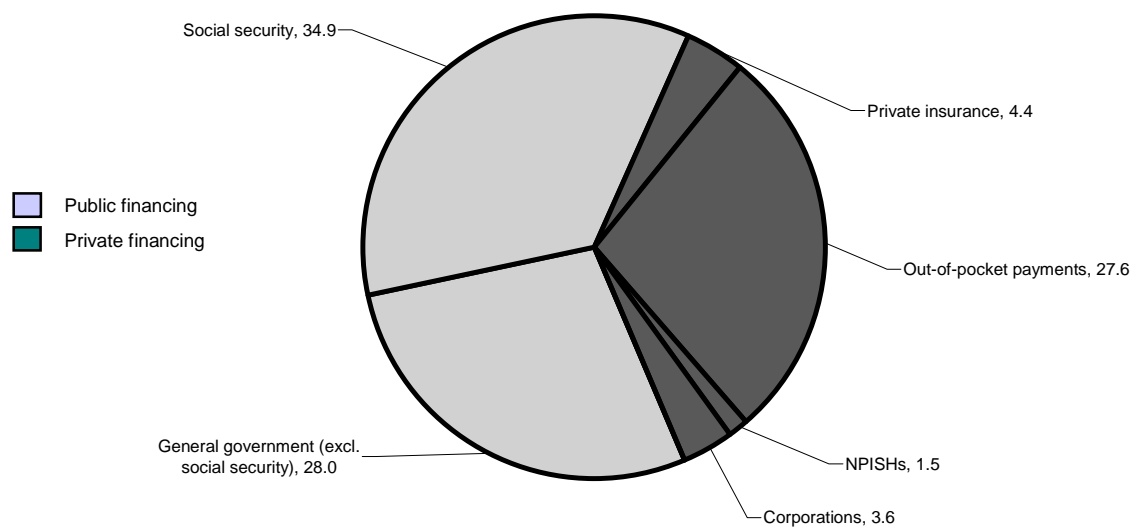
18. Capital expenditure was estimated at about 4% for 1999 and 4.4% of total health spending for 2000.

19. In 1999, estimated general health expenditure per capita was TRL 75.2 million (392 USD PPP) and estimated current health expenditure per capita was TRL 72.2 million (376 USD PPP). In 2000, general health expenditure per capita was TRL 121.6 million (443 USD PPP) and current health expenditure per capita was estimated at TRL 116.3 million (424 USD PPP). (Population of Turkey for year 1999 is 66 305 933 while 67 803 927 for year 2000. PPP currencies are USD 1= TRL 191 716 and USD 1= TRL 274 412 for years 1999 and 2000 respectively).

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

20. Table 2 summarises the distribution of current health spending according to Financing Agent for 2000. Government spending accounted for 61.67% of total spending and the private sector 38.33%. Private insurance enterprises only amounted to 3.72%, shared equally between inpatient and outpatient functions at 17% each. Due to data limitations only 70% of private insurance enterprise can be accounted for.

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



Note: Four standard figures are to be presented and numbered in the same way in each country chapter.

Figure 2: Total health expenditure by function is not presented in this chapter due to lack of separation of long-term care (HC.3) and curative-rehabilitative expenditure in the Turkish National Health Accounts.

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

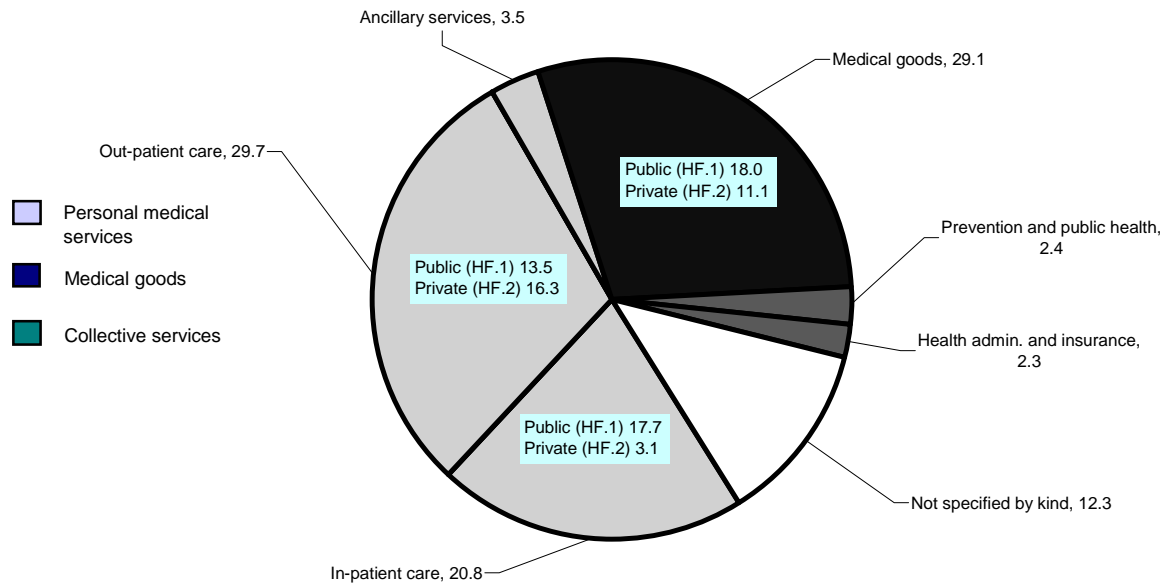


Figure 4: **Current health expenditure by provider** (Current health expenditure = 100)
Turkey, 2000

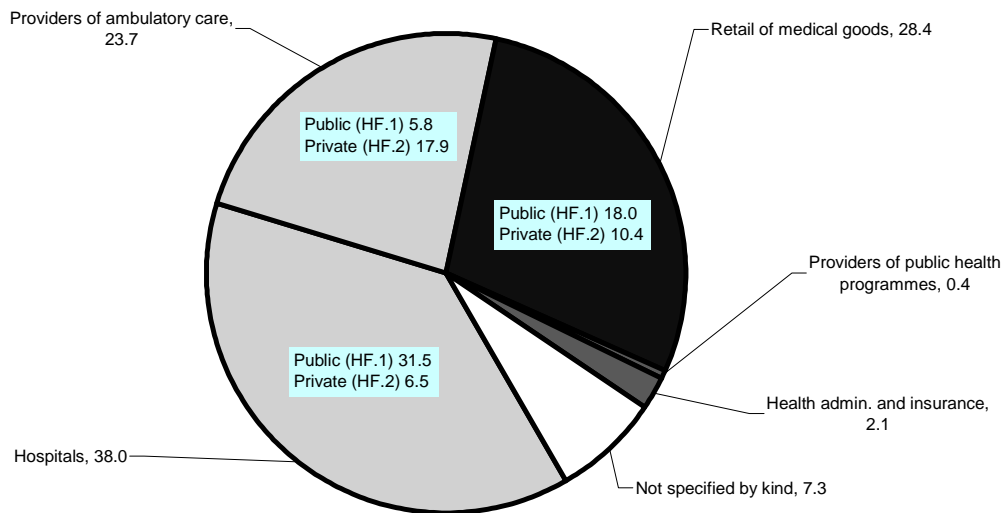


Table 2: Shares of Current Health Expenditure Flow from Different Financing Agents – Turkey, 2000

| Financing Agent¹ | Shares of Current Health Expenditure (%) |
|------------------------------------|---|
| Central Government | 21.77 |
| MoH Health Programmes | 9.47 |
| Green Card | 2.25 |
| Annexed budget institutions | 1.12 |
| Civil servants health benefits | 7.09 |
| Other | 1.84 |
| Local Government | 4.16 |
| Social Security Funds | 35.75 |
| SSK | 19.20 |
| GERF | 7.62 |
| Bag-Kur | 8.93 |
| Total Public | 61.67 |
| Private social insurance | 0.77 |
| Private insurance enterprises | 3.72 |
| Household out-of-pocket spending | 28.60 |
| Corporations direct expenditure | 3.75 |
| Other | 1.49 |
| Total Private | 38.33 |
| Total | 100 |

21. In Turkey, current public health expenditure in 1999 was 2 870.95 trillion (14 975 million USD PPP) and in 2000 it was 4 864. TRL 77 trillion (17 728 million USD PPP). The share of public health expenditure was 60% and 61.67% in current health expenditure respectively in 1999 and 2000 (Figure 1 and Table A1). Current public health expenditure per capita was TRL 43.3 million (226 USD PPP) and TRL 71.8 million (261 USD PPP) in 1999 and 2000 respectively.

22. The private sector had a share of 40% in current expenditure in 1999 and 38.33% in 2000. Current private sector health expenditure was TRL 1 913.90 trillion (9 983 million USD PPP) in 1999 and TRL 3 023.45 trillion (11 018 million USD PPP) in 2000. Per capita private health expenditure was TRL 28.9 million (151 USD PPP) and TRL 44.6 million (162 USD PPP) respectively in 1999 and 2000.

23. Table 3 below summarises some of the key distributions estimated to date. Note that these figures now include all financing to hospitals, including that passing through revolving funds and foundations/associations. Hospitals account for about 38.03% of overall current spending on health.

24. The picture for ambulatory care providers is very different. Ambulatory care overall accounts for about 23.71% of current expenditure. This does not include retail sales of medical goods, *e.g.*, purchases of drugs at pharmacies. Revenues of private ambulatory care providers, which includes private doctors, account for about 77.47% of the total outpatient health expenditure.

1. For explanation of sub-categories of Central Government and Social Security Funds, see Annex Table 1.

Table 3: Shares of Current Health Expenditure Flow to Different Provider Types – Turkey, 2000

| Main Provider Types | Shares of Current Health Expenditure (%) |
|---|--|
| Hospitals | 38.03 |
| MoH hospitals | 14.01 |
| University hospitals | 7.13 |
| SSK hospitals | 10.74 |
| Private hospitals | 4.19 |
| Other | 1.96 |
| Ambulatory Care Providers | 23.71 |
| Government facilities | 5.33 |
| Insurance facilities | 0.01 |
| Private facilities | 18.37 |
| Retail sale and providers of medical goods | 28.36 |
| Provision and Administration of Public Health Programmes | 0.44 |
| General Health Administration and Insurance | 2.13 |
| Not specified by kind | 7.33 |
| Total | 100 |

25. The differences across these different types of hospitals are dramatic. MoH general hospitals are financed about 34.7% by the MoH general budget. University hospitals in contrast are financed only about 14.3% by the university budget. SSK hospitals are 97.3% financed by their own budget. Table 3 below summarises the distributions estimated to date.

Table 4: Shares of Total Hospital Expenditure Financed by Different Financing Agents Turkey, 2000.

| | General Hospitals of MoH | University Hospitals | General Hospitals of SSK |
|--|--------------------------|----------------------|--------------------------|
| Total expenditure on this hospital type as percent of total current expenditure | 14.01 | 7.13 | 10.74 |
| Percent of that expenditure received from different FAs | | | |
| General Budget | 34.7 | 14.3 | 97.3 |
| Green Card | 14.5 | 4.6 | 0 |
| Civil Servants benefits | 12.7 | 25.0 | 0 |
| SSK benefits | 4.7 | 29.6 | 0 |
| GERF benefits | 3.6 | 16.3 | 0.01 |
| Bag-Kur benefits | 11.8 | 2.9 | 0.8 |
| Private insurance | 0.6 | 0.1 | 0 |
| Household OOP | 17.3 | 7.2 | 1.9 |
| Total | 100.0 | 100.0 | 100.0 |

26. For MoH and University hospitals, other financing agents are critical for hospital resources. In general, revolving funds are receiving money from other institutional payers, such as the social health insurance organisations. Hospital-based foundations and associations mainly receive funds from Household out-of-pocket spending.

27. One key element of the functional breakdown is the allocation between the major health care functions of inpatient and outpatient curative care, ancillary services, dispensing of medical goods to outpatients, prevention and public health services and administration. The following table shows the shares of total current health expenditure allocated to these functions.

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

28. Financing agents spend money for different functions. Table 5 below summarises that distribution for 2000. Inpatient care accounts for 19.89%, outpatient care for 29.74% and medical goods 29.07%. 12.26% could not be accounted for because of data limitations.

Table 6: Financing of Health Functions: Distribution of Financing Agents' Expenditures to Health Functions – Turkey, 2000

| | <i>Inpatient curative care</i> | <i>Outpatient curative care</i> | <i>Public health and prevention spending</i> | <i>Medical goods dispensed to outpatients</i> |
|-----------------------|--------------------------------|---------------------------------|--|---|
| Central Government | 37.9% | 19.6% | 95.8% | 14.3% |
| Local Government | 1.1% | 0.5% | 0.3% | 0.8% |
| Social Security Funds | 46.1% | 25.2% | 0.0% | 46.8% |
| Private Insurance | 4.4% | 3.0% | 0.1% | 1.4% |
| OOP Spending | 8.7% | 42.8% | 0.0% | 32.9% |
| Other FA's | 1.8% | 8.9% | 3.8% | 3.8% |
| Total | 100.0% | 100.0% | 100.0% | 100.0% |

29. For 1999, 20.21% was spent on inpatient care, 31% on outpatient and 28.36% on medical goods. 10.10% of the current health expenditure cannot be distributed by function.

Table 5: Functional Allocation of Current Health Spending – Turkey, 2000

| Main Functional Classifications | Shares of Current Expenditure (%) |
|--|--|
| Curative Care Inpatient | 19.89 |
| Curative Care Outpatient | 29.74 |
| Services of Rehabilitative Care | 0.88 |
| Ancillary Services | 3.48 |
| Dispensing of Medical Goods | 29.07 |
| Public health services | 2.41 |
| Administration | 2.27 |
| Not specified by kind | 12.26 |
| Total | 100 |

30. As shown in Table 6, central government budgets finance less than 40% of inpatient treatments and 20% of outpatient, while financing about 96% of public health and prevention spending. Social security expenditure is the largest funder of inpatient curative care, while household out-of-pocket spending is the largest provider of outpatient curative care. This distribution still excludes household payments for retail distribution of medical goods, such as retail pharmaceutical purchases.

31. As shown in Table 7, central and local government expenditure distribution is 29.9% inpatient curative care, 23.1% outpatient curative care and 16.9% medical goods dispensed to outpatients. Out-of-pocket spending accounts for 6% inpatient curative care, 44.5% outpatient curative care and 33.5% medical goods dispensed to outpatients.

Table 7: Financing of Health Functions: Shares of Functional Current Expenditure Attributed to Different Financing Agent's – Turkey, 2000

| | <i>Central and Local government</i> | <i>Social Security Funds</i> | <i>Private Insurance</i> | <i>OOP Spending</i> | <i>Other FA's</i> |
|--|-------------------------------------|------------------------------|--------------------------|---------------------|-------------------|
| Inpatient Curative Care | 29.9 | 25.7 | 19.5 | 6.0 | 7.0 |
| Outpatient Curative Care | 23.1 | 20.9 | 19.9 | 44.5 | 50.6 |
| Services of Rehabilitative Care | 1.6 | 0.9 | 0.5 | 0.2 | 0.6 |
| Ancillary Services to Health Care | 2.1 | 0.4 | 2.2 | 8.9 | 3.0 |
| Medical Goods Dispensed to Outpatients | 16.9 | 38.0 | 9.3 | 33.5 | 21.0 |
| Prevention and Public Health Services | 8.9 | 0.0 | 0.0 | 0.0 | 1.8 |
| Health Administration and Health Insurance | 1.0 | 2.4 | 23.9 | 0.0 | 1.3 |
| Not Specified by Kind | 16.4 | 11.6 | 24.6 | 6.9 | 14.7 |
| Total | 99.9% | 99.9% | 99.9% | 100.0% | 100.0% |

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

32. As shown in Table 8, University hospitals allocate a significant share of resources to the medical education function. SSK hospitals resource use is split about evenly between inpatient and outpatient functions, but this also reflects the fact that SSK outpatient clinics may be financed through hospitals. For MoH and University hospitals, the share of resources which are allocated to outpatient care is also prominent.

Table 8: Hospital Expenditure Allocation to Five Major Functions – Turkey, 2000

| Function | Share of total current hospital expenditure – all studied hospitals combined | MoH Hospitals | University Hospitals | SSK Hospitals |
|--------------------------|--|---------------|----------------------|---------------|
| Curative Care Inpatient | 52.8% | 53.6% | 55.5% | 46.0% |
| Curative Care Outpatient | 38.1% | 31.0% | 25.2% | 50.1% |
| Rehabilitation | 2.1% | 2.9% | 2.6% | 1.5% |
| Dental Health Services | 1.8% | 3.6% | 2.1% | 1.2% |
| Other Functions nsk | 2.2% | 0.0% | 0.0% | 0.3% |
| Education in Hospitals | 2.9% | 8.8% | 14.6% | 0.9% |
| Total | 99.9% | 99.9% | 100.0% | 100.0% |

Conclusions

33. Turkey has taken a major step in establishing its NHA based on Turkish needs and conditions, but with an approach that is compatible with international standards. The NHA study is being completed at an opportune time, when there is interest and demand for this information from a government considering significant change. The value of the information is apparent, even from very general results. The next key step is making full use of the evidence available to design successful change.

34. The current administration has announced a “Health Transformation Programme” of significant system reforms intended to drive rapid health gains and improvements in access and financial protection. We hope that the NHA study results have an important role in this reform programme as the results provide the most recent and comprehensive analysis of health financing in Turkey, an essential “reality-basis” for diagnosing health system problems and opportunities. Another issue is that the NHA and the wealth of supporting data generated in their estimation can be used to develop financial projections and analysis of specific issues of the system.

35. Every reform programme needs to consider raising new resources, reallocating existing resources, and improving the efficiency of current spending. The total spending estimates and the details of the funding by different financing agents provide the basis for these decisions. The analysis of hospital financing sets the framework for considering new strategies of hospital autonomy and competition.

36. Regular, standard data collection is hard, as the health system is fragmented (financing agents and health-care providers operate under different laws). Technical staff assigned with full authority by their institutions took up posts as committee members during the study in order to inform their administrators on every stage of the study. This method allowed an understanding of what National Health Accounts are, which data are needed in what detail and format, and how to use these data. The problems, which emerged due to insufficiently detailed information and differences in data collection techniques among institutions have been discussed, and it is understood that regulation should be put in place to overcome this issue. It is hoped that a common and detailed data collection system will be realised in the future. Combining service providers and using a single system of accounts throughout all institutions will enable simplify the accounting system, and allow repeatability. As previously stated, the institute which is deemed most capable of handling this kind of data collection and analysis is the State Institute of Statistics (SIS).

- Total health expenditure in Turkey amounted to TRL 4 984.54 (26 000 million USD PPP) and TRL 8 247.89 trillion (30 057 million USD PPP) in 1999 and 2000 respectively. Current health expenditure amounted to TRL 4 784.85 (24 958 million USD PPP) and TRL 7 888.23 trillion (28 746 million USD PPP) in 1999 and 2000 respectively. Current health expenditure accounted for 96% of general health expenditure in 1999 and 95.6% in 2000.
- Total health expenditure was equivalent to 6.4% and 6.6% of the GDP in 1999 and 2000. In comparative terms, this moves Turkey from the lowest level of spending within the OECD countries in GDP terms to sixth position, with higher relative spending than Mexico, the Slovak Republic, Korea, Luxembourg, and Poland.
- Government expenditure accounts for only 25.93% of total current expenditure. Social security funds account for 35.75% and private health expenditure accounts for 38.33% of total current expenditure for year 2000.
- Based on estimation and extrapolation from several data sources, the study estimated out-of-pocket spending for 1999 at 1 449.TRL 42 trillion (7 560 million USD PPP) in total or TRL 21.9 million (114 USD PPP) and for 2000 at TRL 2 280. TRL 15 trillion (8 309 million USD PPP) in total or TRL 33.6 million (123 USD PPP) per capita.
- Current expenditure on hospital services is only about 36.38% of the total while outpatient services and retail provision of medical goods account for 49.80% of the total. Turkey's health expenditure is not dominated by hospital-based expenditure, but rather by outpatient providers and the retail drug sector.
- MoH hospitals receive only 34.7% of their total revenue from the general budget, University hospitals 14.3%. Revolving funds and hospital-based foundations-associations account for most hospital expenditure at MoH and University hospitals and these mechanisms receive funds from a number of different financing agents. Hospitals are already "autonomous" financially, but do not have the authority or capacity to use this fact to improve performance.
- Outpatient services make up a large share of expenditure for hospitals, especially general hospitals. International experience suggests that this is often not a very efficient strategy in terms of cost or quality.
- Amongst the 14 participating OECD countries, Turkey spends the least on services for inpatients (19.89%), but has the second-highest expenditure for medical supplies to outpatients (29.07%), according to current health expenditure.

ANNEX 1: METHODOLOGY

37. Turkey's NHA study took advantage of more recent methodological developments, particularly the development by the OECD of the "System of Health Accounts" framework (SHA) and the International Classification of Health Accounts (ICHA) in 2000. It also incorporated additional methodological advances from the "Guidelines to Producing National Health Accounts" of the World Bank, World Health Organisation, and U.S. Agency for International Development, being published in 2003. Turkey's 1999 and 2000 health accounts are compatible with OECD practice and emerging international standards.

38. The project proceeded to develop work concurrently along three parallel tracks: development of a draft NHA framework for Turkey; development and preparation for the household survey; and continued review and analysis of data sources leading to the initiation of data collection for the Turkey NHA. To encourage early participation of stakeholders and the direction and training of all the parties related to the Study, the Ministry of Health established Steering, Monitoring and Scientific Committees. As the committee members followed every step of the Study closely, data collection from their own institution became easier. Committees were decided to be the strongest and most effective tool for building the foundations for NHA.

I. Development of NHA framework

39. A "Decision Memo" is provided by the Consultants to guide the process of framework development by the working group. This memo explains and provides background on the technical issues around estimations for national health accounts. It lists eleven areas: the broad issues of standardisation, expense boundaries, national boundaries, accounting cycles, accounting principles, "source" classification, "financing agent" classification, "provider" classification, "functions" classification, distributional analysis and frequency. These key elements lead to the development of the draft NHA framework.

Key Decisions about Turkish NHA Framework were as follows:

40. The framework working group indicated that Turkey wishes to report to the OECD in SHA format. However, it was also decided to make necessary adaptations based on national priorities and preferences, with bridges between the Turkish classification and SHA. The group also decided to include the Sources classification in the Turkish NHA, although the OECD SHA does not require it.

41. The group proposes that Turkey adopt the OECD-proposed boundary (ICHA HC1-7), according to the SHA functional definition, and use those for reporting to the OECD. However, the group also proposes that for the purposes of Turkey's domestic health policy discussions, there should be inclusion of expenditures on health-related functions. In the Turkish NHA, OECD's function-based health expenditure definitions and the concept of Total Expenditure on Health (THE) are accepted as the basis for answering the boundary questions for OECD reporting purposes.

42. The group decided to exclude HCR 6 and HCR 7 as they are considered as social protection expenditures rather than health expenditures. For health related expenditures that should be measured, the

accepted criterion is that proposed in the NHA producer's guide: that health-related expenditure whose primary purpose was health improvement would be included.

43. Turkey's NHA framework has been constructed parallel to the International Classification for Health Accounts proposed by SHA at the 1 and 2 digit levels, and, in some classifications, to the three-digit level. Additional classifications have been added beyond the basic levels to capture specific policy-relevant institutional conditions in Turkey. The health expenditure boundary in Turkey expands on that proposed for SHA, but retains additional health expenditure items in separate classifications so that these can easily be removed to create SHA-compatible tables. In this paper the Turkish Health Expenditures are given in OECD compatible way.

44. With this study, Turkey estimated health expenditure for the years 1999 and 2000 and, as the fiscal year in Turkey is the calendar year (January-December), this became the reference point for the study. The framework group discussed the possibility of estimating 2000 and 2001 – however, with inputs from the Ministry of Finance, it was understood that the realised budget expenditures of the 2001 would not be available until the end of 2002. As the realised budget figures of public organisations cannot be used before ratification from Parliament, it was agreed that the figures for 2001 should not be estimated here.

45. The Turkish NHA covers Turkish residents' expenditures for the purchase of health care abroad. However the purchase of health care domestically by non-residents are not estimated separately and deducted from the total, as this is accepted as non-feasible and should not significantly affect the results.

46. The Turkish NHA use the accrual principle. That is, health care goods and services which are actually received or contracted out in the base years will be taken into account regardless of cash transactions. OECD SHA proposes the accrual principle and this approach is compatible with the Turkish fiscal system.

47. It was decided to identify the Ministries of Health, Defence, Education, Labour and Social Security separately, and all other Ministries were classified as "other Ministries". All social health insurance agencies were identified separately. Provincial and municipal governments as financing agents were grouped separately under the Local Government heading.

48. Due to missing data, the FAXF and HPXF Hospital Survey was designed, taking Hospitals as providers in one of the following categories: General, Mental Health and Substance Abuse Hospitals, Specialty Hospitals other than Mental Health and Substance Abuse. Subcategories were included by ownership: MoH; SSK; Universities; and in one group including municipality, SOE and other ministries. Sources of revenues are also detailed, including General Budget, Revolving Fund, Foundations and Associations. The categories accepted by the working group can be seen in Table 4 Classification of Health Care Providers.

49. As accepted by the framework working group, regional, age/sex, socio-economic breakdowns and general inputs classification (I-scheme) should be reviewed.

II. Development of the Household Survey

50. A full document detailing the entire survey proposal was reviewed in the Steering Committee Meeting held on February 27. To assist and monitor progress on Household Survey activity, a working group was established by the committee members. This working group met several times with the project team to review the draft questionnaire. The instrument was designed to provide utilisation and expenditure information in categories compatible with NHA classifications.

51. Based on suggestions received, the instrument was revised and another meeting was held to review the sampling methodology. The survey sample was 10 675 households selected in a random probability sample of Turkey's population, nationally representative and at the level of five regions of Turkey, developed in collaboration with Turkey's State Institute of Statistics and approved by them. Two equal rounds of the survey were carried out, first one between September-October 2002 and second one between March-April 2003. Response rate for the household survey was 91.85%.

52. Individual health insurance coverage was found to be lower than expected, with 67.2% of individuals surveyed covered by public or private health insurance. There are sizable differences in utilisation across different social security groups in Turkey; in average health care utilisation values are approximately 77 hospital admissions per 1 000 population per year, 4.2 outpatient contacts per person per year, and 0.3 visits per person per year for preventive and other services.

III. Continued Review and Analysis of Data Sources

53. The results of the initial assessment indicated that Turkey has sufficient data available to develop NHA estimates using the OECD SHA approach. However, the assessments also indicated that substantial additional work was needed to obtain the likely desired breakdowns from existing data sources.

54. The provisional NHA framework calls for a specific set of provider and functional breakdowns, as well as specific distributional breakdowns. It is also necessary to be able to trace the payment source of funds received by many different types of providers. While some of this information is available from financial accounts at the national level, some of it will require additional data collection at the sub-national level and from specific types of providers. These points were assessed more precisely, and some surveys were planned and carried out for different parts of the tables. Due to the need for detailed data, a number of Data Collection Tools were prepared for different providers and financing agents in order to produce functional distribution of health expenditure. Data tools, which were used for different FA and HP, are listed as below:

- **Associations** (Sample prepared for 3 704 associations related with health)
- **Foundations** (Questionnaires sent to all 256 foundations related with health which were given by General Directorate of Foundations)
- **Private Hospitals** (via Association of Private Health Institutions)
- **Private Health Insurance** (answered by 16 out of 34 and 36 insurance firms in 1999 and 2000 respectively)
- **Private Firms**
- **State-owned economic Enterprise** (provided through Treasury Directorate of State Owned Enterprises, only 1 is missing due to merging of one with another)
- **Privatization Administration** (The information has been partly reached)
- **Social Security Units under the provisional article of 20 of Social Insurance Organization Law** (Provided through Ministry of Labour)
- **Municipalities** (Questionnaires answered by 2 675 out of 3 228 municipalities as sent by Ministry of Internal Affairs)
- **Private Provincial Administrations** (Questionnaires answered by all 81 provinces)
- **Foundation Universities**

55. Database depends on according their ratio within the hospitals, hospitals' curative care division by:

- Inpatient curative care;
- Outpatient curative care;
- Dental care;
- Services of Rehabilitative care; and
- Education-Training of Health personnel.

56. In the Turkish NHA tables, there is a category named as non-specified by kind (nsk.) used to reflect the activities or transactions that fall within the boundaries of the health accounts (or other economic systems) but which cannot be definitely allocated to a specific category because of insufficiently-detailed documentation.

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 | <p>Covers all institutional units in the central government. Institutions with general, annexed and autonomous budgets and funds under public supervision are included.</p> <p>Ministry of Health: Ministry whose main responsibility is to improve the population's health</p> <p>Health programmes: The MoH as an FA is divided into two parts for policy reasons. Health programmes include all programmes that aim at improving the health status of the general public.</p> <p>Green card: Green card scheme was introduced in 1992 in order to cover the health expenditures of those who are not covered by any other social security schemes and who do not have financial resources to meet their health needs.</p> <p>Institutions with annexed budgets: These institutions both get allocations from the general budget and also generate their own resources.</p> <p>Others: re annexed budgeted institutions other than universities. Examples are Higher Education Council, National Lottery Administration. The most prominent of those for the health sector is the General Directorate of Coastal Affairs.</p> |
| HF.1.2 | Social security funds | <p>Social security funds are social insurance schemes covering the community as whole or large sections of the community and that are imposed and controlled by government units.</p> <p>SSK: Social insurance organization that provides coverage for job-related accident and occupational health, sickness, maternity, invalidity and death to its beneficiaries.</p> <p>GERF: A social insurance organization that provides pension and health benefits to the retired civil servants</p> <p>Bag-Kur: A social insurance scheme that provides pension and health benefits to the self-employed, artisans, craftsmen and others.</p> |
| HF.2 | Private sector | |
| HF.2.1 | Private social insurance | |
| HF.2.2 | Private insurance enterprises (other than social insurance) | |
| HF.2.3 | Private household out-of-pocket expenditure | |
| HF.2.4 | Non-profit institutions serving households (other than social insurance) | |
| HF.2.5 | Corporations (other than health insurance) | |
| HF.3 | Rest of the world | |

| 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 | |
| HC.1.2 | Day cases of curative care | |
| HC.1.3 | Outpatient curative care | |
| HC.1.3.1 | Basic medical and diagnostic services | |
| HC.1.3.2 | Outpatient dental care | |
| HC.1.3.3 | All other specialised health care | |
| HC.1.3.9 | All other outpatient curative care | |
| HC.1.4 | Services of curative home care | As Turkey does not have such a division in the state apparatus this category was excluded. This kind of health care functions probably takes place within partly in inpatient curative care and partly in outpatient curative care categories. |
| HC.2 | Services of rehabilitative care | |
| HC.2.1 | Inpatient rehabilitative care | |
| HC.2.2 | Day cases of rehabilitative care | |
| HC.2.3 | Outpatient rehabilitative care | |
| HC.2.4 | Services of rehabilitative home care | |
| HC.3 | Services of long-term nursing care | Turkey does not have such a service not only in health care but also social care institutions so that this category was excluded. This kind of health care functions probably takes place within inpatient curative care. |
| HC.3.1 | Inpatient long-term nursing care | |
| HC.3.2 | Day cases of long-term nursing care | |
| HC.3.3 | Long-term nursing care: home care | |
| HC.4 | Ancillary services to health care | |
| HC.4.1 | Clinical laboratory | |
| 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 | |
| HC.5.1 | Pharmaceuticals and other medical non-durables | |
| HC.5.1.1 | Prescribed medicines | |
| HC.5.1.2 | Over-the-counter medicines | |
| HC.5.1.3 | Other medical non-durables | |
| HC.5.2 | Therapeutic appliances and other medical durables | |
| HC.6 | Prevention and public health services | |
| HC.6.1 | Maternal and child health; family planning and counselling | |
| HC.6.2 | School health services | |
| HC.6.3 | Prevention of communicable diseases | |
| HC.6.4 | Prevention of non-communicable diseases | |

| | | |
|------------------------------------|--|---|
| HC.6.5 | Occupational health care | |
| HC.6.9 | All other miscellaneous public health services | Comprises public health services such as operation and administration of blood and organ banks and the preparation and dissemination of information on public health matters not classified elsewhere. As Turkey does not have such a division in the state apparatus this category was excluded. |
| HC.7 | Health administration and health insurance | |
| HC.7.1 | General government administration of health | |
| HC.7.1.1 | General government administration of health (except social security) | |
| HC.7.1.2 | Administration, operation and support activities of social security funds | |
| HC.7.2 | Health administration and health insurance: private | |
| HC.7.2.1 | Health administration and health insurance: social insurance | |
| HC.7.2.2 | Health administration and health insurance: other private | |
| Health Related Expenditures | | |
| HC.R.1 | Capital formation of health care provider institutions | |
| HC.R.2 | Education and training of health personnel | |
| HC.R.3 | Research and development in health | |
| HC.R.4 | Food, hygiene and drinking water control | |
| HC.R.5 | Environmental health | |
| HC.R.6 | Administration and provision of social services in kind to assist living with disease and impairment | |
| HC.R.7 | Administration and provision of health-related cash-benefits | |

| 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 | |
| HP.1.2 | Mental health and substance abuse hospitals | |
| HP.1.3 | Speciality (other than mental health and substance abuse) hospitals | |
| HP.2 | Nursing and residential care facilities | As Turkey does not have such a division in the state apparatus this category was excluded. |
| HP.2.1 | Nursing care facilities | |
| HP.2.2 | Residential mental retardation, mental health and substance abuse facilities | |
| HP.2.3 | Community care facilities for the elderly | |
| HP.2.9 | All other residential care facilities | |
| HP.3 | Providers of ambulatory health care | |
| HP.3.1 | Offices of physicians | |
| HP.3.2 | Offices of dentists | |
| HP.3.3 | Offices of other health practitioners | |
| HP.3.4 | Outpatient care centres | |
| HP.3.4.1 | Family planning centres | |
| HP.3.4.2 | Outpatient mental health and substance abuse centres | |
| HP.3.4.3 | Free-standing ambulatory surgery centres | |
| HP.3.4.4 | Dialysis care centres | |
| HP.3.4.5 | All other outpatient multi-speciality and co-operative service centres | |
| HP.3.4.9 | All other outpatient community and other integrated care centres | |
| HP.3.5 | Medical and diagnostic laboratories | |
| HP.3.6 | Providers of home health care services | Turkey does not have organizations as such. |
| HP.3.9 | Other providers of ambulatory health care | |
| HP.3.9.1 | Ambulance services | |
| HP.3.9.2 | Blood and organ banks | Turkey does not have freestanding organizations as such. |
| HP.3.9.9 | Providers of all other ambulatory health care services | |
| HP.4 | Retail sale and other providers of medical goods | |
| HP.4.1 | Dispensing chemists | |
| HP.4.2 | Retail sale and other suppliers of optical glasses and other vision products | |
| HP.4.3 | Retail sale and other suppliers of hearing aids | |
| HP.4.4 | Retail sale and other suppliers of medical appliances (other than optical glasses and hearing aids) | |
| HP.4.9 | All other miscellaneous sale and other suppliers of pharmaceuticals and medical goods | |
| HP.5 | Provision and administration of public health programmes | |
| HP.6 | General health administration and insurance | |
| HP.6.1 | Government administration of health | |

| | | |
|--------|--|--|
| HP.6.2 | Social security funds | |
| HP.6.3 | Other social insurance | |
| HP.6.4 | Other (private) insurance | |
| HP.6.9 | All other providers of health administration | |
| HP.7 | Other industries (rest of the economy) | |
| HP.7.1 | Establishments as providers of occupational health care services | |
| HP.7.2 | Private households as providers of home care | |
| HP.7.9 | All other industries as secondary producers of health care | |
| HP.9 | Rest of the world | |

57. In each classification scheme, a category called “not specified by kind” as abbreviated as “nsk” has been created as a placeholder for expenditures that cannot be correctly allocated according to the dimension of interest, due to data limitations. The nsk category is not used in the sources or FA classification, since by definition these expenditures are known in order to calculate the totals.

ANNEX 2: TABLES

Table A1
Total health expenditure by financing agents

| | | First available year | | Last available year | |
|----------------|--|----------------------|---------------|---------------------|---------------|
| | | 1999 | | 2000 | |
| | | trillion TRL | percent | trillion TRL | percent |
| HF.1 | General government | 3,047 | 61.1% | 5,190 | 62.9% |
| HF.1.1 | General government excluding social security funds | 1,432 | 28.7% | 2,308 | 28.0% |
| HF.1.1.1 | Central government | 1,274 | 25.6% | 1,845 | 22.4% |
| HF.1.1.2;1.1.3 | Provincial/local government | 158 | 3.2% | 463 | 5.6% |
| HF.1.2 | Social security funds | 1,615 | 32.4% | 2,882 | 34.9% |
| HF.2 | Private sector | 1,938 | 38.9% | 3,058 | 37.1% |
| HF.2.1 | Private social insurance | 36 | 0.7% | 61 | 0.7% |
| HF.2.2 | Private insurance enterprises (other than social insurance) | 174 | 3.5% | 300 | 3.6% |
| HF.2.3 | Private household out-of-pocket expenditure | 1,449 | 29.1% | 2,280 | 27.6% |
| HF.2.4 | Non-profit institutions serving households (other than social insurance) | 100 | 2.0% | 121 | 1.5% |
| HF.2.5 | Corporations (other than health insurance) | 177 | 3.6% | 296 | 3.6% |
| HF.3 | Rest of the world | - | - | - | - |
| | Total health expenditure | 4,985 | 100.0% | 8,248 | 100.0% |

Table A2

Total health expenditure by mode of function

Note: Four standard tables are to be presented and numbered in the same way in each country chapter. This table cannot be presented due to lack of separation of long-term care (HC.3) and curative-rehabilitative expenditure in the Turkish National Health accounts.

Table A3
Current health expenditure by mode of production

| | | First available year | | Last available year | |
|--------------|---|----------------------|---------------|---------------------|---------------|
| | | 1999 | | 2000 | |
| | | trillion TRL | Percent | trillion TRL | percent |
| | <i>Inpatient care</i> | 1,081 | 22.6% | 1,695 | 21.5% |
| HC.1.1;2.1 | Curative & rehabilitative care | 1,081 | 22.6% | 1,695 | 21.5% |
| HC.3.1 | Long-term nursing care | - | - | - | - |
| | <i>Services of day-care</i> | 1 | 0.0% | - | - |
| HC.1.2;2.2 | Day cases of curative & rehabilitative care | 1 | 0.0% | - | - |
| HC.3.2 | Day cases of long-term nursing care | - | - | - | - |
| | <i>Outpatient care</i> | 1,593 | 33.3% | 2,617 | 33.2% |
| HC.1.3;2.3 | Outpatient curative & rehabilitative care | 1,593 | 33.3% | 2,617 | 33.2% |
| HC.1.3.1 | Basic medical and diagnostic services | 1,381 | 28.9% | 2,270 | 28.8% |
| HC.1.3.2 | Outpatient dental care | 213 | 4.5% | 346 | 4.4% |
| HC.1.3.3 | All other specialised health care | - | - | - | - |
| HC.1.3.9;2.3 | All other outpatient curative care | - | - | - | - |
| | <i>Home care</i> | - | - | - | - |
| HC.1.4;2.4 | Home care (curative & rehabilitative) | - | - | - | - |
| HC.3.3 | Home care (long term nursing care) | - | - | - | - |
| HC.4 | <i>Ancillary services to health care</i> | 185 | 3.9% | 298 | 3.8% |
| HC.5 | <i>Medical goods dispensed to outpatients</i> | 1,309 | 27.4% | 2,222 | 28.2% |
| HC.5.1 | Pharmaceuticals and other medical non-durables | 1,175 | 24.6% | 2,133 | 27.0% |
| HC.5.2 | Therapeutic appliances and other medical durables | 122 | 2.5% | - | - |
| | Total expenditure on personal health care | 4,169 | 87.1% | 6,831 | 86.6% |
| HC.6 | <i>Prevention and public health services</i> | 122 | 2.5% | 190 | 2.4% |
| HC.7 | <i>Health administration and health insurance</i> | 95 | 2.0% | 168 | 2.1% |
| | <i>Unspecified</i> | 399 | 8.3% | 699 | 8.9% |
| | Total current expenditure on health care | 4,785 | 100.0% | 7,888 | 100.0% |

Table A4
Current health expenditure by provider

| | | First available year | | Last available year | |
|------------|--|----------------------|---------------|---------------------|---------------|
| | | 1999 | | 2000 | |
| | | trillion TRL | percent | trillion TRL | percent |
| HP.1 | Hospitals | 1,887 | 39.4% | 3,000 | 38.0% |
| HP.2 | Nursing and residential care facilities | - | - | - | - |
| HP.3 | Providers of ambulatory health care | 1,151 | 24.1% | 1,870 | 23.7% |
| HP.3.1 | Offices of physicians | 420 | 8.8% | 698 | 8.8% |
| HP.3.2 | Offices of dentists | 166 | 3.5% | 277 | 3.5% |
| HP.3.3-3.9 | All other providers of ambulatory health care | 566 | 11.8% | 896 | 11.4% |
| HP.4 | Retail sale and other providers of medical goods | 1,319 | 27.6% | 2,237 | 28.4% |
| HP.5 | Provision and administration of public health programmes | 6 | 0.1% | 35 | 0.4% |
| HP.6 | General health administration and insurance | 95 | 2.0% | 168 | 2.1% |
| HP.6.1 | Government administration of health | 11 | 0.2% | 15 | 0.2% |
| HP.6.2 | Social security funds | 32 | 0.7% | 69 | 0.9% |
| HP.6.3;6.4 | Other social insurance | 51 | 1.1% | 85 | 1.1% |
| HP.7 | Other industries (rest of the economy) | - | - | - | - |
| HP.7.1 | Occupational health care services | - | - | - | - |
| HP.7.2 | Private households as providers of home care | - | - | - | - |
| HP.7.9 | All other secondary producers of health care | - | - | - | - |
| HP.9 | Rest of the world | - | - | - | - |
| | Unspecified | 327 | 6.8% | 578 | 7.3% |
| | Total current expenditure on health care | 4,785 | 100.0% | 7,888 | 100.0% |

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 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 | Unspecified |
| <i>In-patient care</i> | 100.0 | - | 0.0 | - | - | - | 0.0 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Curative and rehabilitative care | 100.0 | - | 0.0 | - | - | - | 0.0 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long-term nursing care | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Services of day-care</i> | 100.0 | - | 100.0 | - | - | - | 100.0 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Curative and rehabilitative care | 100.0 | - | 100.0 | - | - | - | 100.0 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long-term nursing care | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Out-patient care</i> | 47.1 | - | 52.9 | 26.7 | 10.6 | 0.0 | 15.6 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Basic medical and diagnostic services | 51.2 | - | 48.8 | 30.7 | 0.0 | 0.0 | 18.0 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient dental care | 20.1 | - | 79.9 | - | 79.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other specialised health care | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other out-patient care | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Home care</i> | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Curative and rehabilitative care | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long-term nursing care | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Ancillary services</i> | 1.1 | - | 98.9 | - | - | - | 9.1 | 80.6 | - | 9.1 | - | - | - | - | - | - | - | - | - | - |
| Medical goods | 0.0 | - | - | - | - | - | - | - | - | - | 100.0 | 89.7 | 10.3 | - | - | - | - | - | - | - |
| Pharmaceuticals / non-durables | 100.0 | - | - | - | - | - | - | - | - | - | 100.0 | 93.4 | 6.6 | - | - | - | - | - | - | - |
| Therapeutic appliances | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditure on personal health care | 42.9 | - | 24.6 | 10.2 | 4.1 | 0.0 | 6.4 | 3.5 | - | 0.4 | 32.5 | 29.2 | 3.3 | - | - | - | - | - | - | - |
| Prevention and public health services | 0.0 | - | 81.8 | - | - | - | 81.8 | - | - | - | - | - | - | 18.2 | - | - | - | - | - | - |
| Health administration and health insurance | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 100.0 | 8.7 | 40.8 | 50.4 | - | - |
| Unspecified | 16.4 | - | 0.1 | - | - | - | 0.1 | - | - | - | - | - | - | - | - | - | - | - | - | 83.4 |
| Total current health expenditure | 38.6 | - | 23.3 | 8.8 | 3.5 | 0.0 | 7.5 | 3.0 | - | 0.3 | 28.2 | 25.3 | 2.9 | 0.4 | 2.1 | 0.2 | 0.9 | 1.1 | - | 7.4 |

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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 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 | 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 | Unspecified | |
| <i>In-patient care</i> | 21.5 | | | | | | | | | | | | | | | | | | | | |
| Curative and rehabilitative care | 55.6 | | 0.0 | | | | 0.0 | | | | | | | | | | | | | | |
| Long-term nursing care | 55.6 | | 0.0 | | | | 0.0 | | | | | | | | | | | | | | |
| Services of day-care | | | | | | | | | | | | | | | | | | | | | |
| Curative and rehabilitative care | 0.0 | | 0.0 | | | | 0.0 | | | | | | | | | | | | | | |
| Long-term nursing care | 0.0 | | 0.0 | | | | 0.0 | | | | | | | | | | | | | | |
| <i>Out-patient care</i> | | | | | | | | | | | | | | | | | | | | | |
| Basic medical and diagnostic services | 33.2 | | 75.4 | 100.0 | 100.0 | 100.0 | 69.0 | | | | | | | | | | | | | | |
| Out-patient dental care | 28.8 | | 60.3 | 100.0 | | 100.0 | 69.0 | | | | | | | | | | | | | | |
| All other specialised health care | 4.4 | | 15.1 | | 100.0 | | | | | | | | | | | | | | | | |
| All other out-patient care | | | | | | | | | | | | | | | | | | | | | |
| <i>Home care</i> | | | | | | | | | | | | | | | | | | | | | |
| Curative and rehabilitative care | | | | | | | | | | | | | | | | | | | | | |
| Long-term nursing care | | | | | | | | | | | | | | | | | | | | | |
| <i>Ancillary services</i> | | | | | | | | | | | | | | | | | | | | | |
| Medical goods ¹ | 3.8 | | 16.0 | | | | 4.6 | 100.0 | | 100.0 | | | | | | | | | | | |
| Pharmaceuticals / non-durables | 28.2 | | | | | | | | | | 100.0 | 100.0 | 100.0 | | | | | | | | |
| Therapeutic appliances | 27.0 | | | | | | | | | | 96.0 | 100.0 | 61.4 | | | | | | | | |
| Total expenditure on personal health care | 86.6 | | 91.5 | 100.0 | 100.0 | 100.0 | 73.6 | 100.0 | | 100.0 | 100.0 | 100.0 | 100.0 | | | | | | | | |
| Prevention and public health services | 2.4 | | 8.5 | | | | 26.2 | | | | | | | 100.0 | | | | | | | |
| Health administration and health insurance | 2.1 | | | | | | | | | | | | | | 100.0 | 100.0 | 100.0 | 100.0 | | | |
| Unspecified | 8.9 | | 0.1 | | | | 0.2 | | | | | | | | | | | | | | 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 | | | |

¹ Medical goods (HC.5) includes those medical goods not specified by kind i.e. the sum of HC.5.1 and HC.5.2 may not necessarily equal the total of HC.5 in each column.

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

| 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 | 2,488 | 965 | 1,523 | 512 | 85 | 19 | 66 | 375 | 5 | 48 | - |
| Nursing and residential care facilities | HP.2 | - | - | - | - | - | - | - | - | - | - | - |
| Providers of ambulatory health care ¹ | HP.3 | 1,851 | 396 | 60 | 1,396 | 56 | 19 | 38 | 1,121 | - | 218 | - |
| Offices of physicians | HP.3.1 | 0 | - | 0 | 697 | 37 | 17 | 20 | 660 | - | - | - |
| Offices of dentists | HP.3.2 | 14 | - | 14 | 262 | 2 | 1 | 1 | 260 | - | - | - |
| Offices of other health practitioners | HP.3.3 | 0 | - | 0 | - | - | - | - | - | - | - | - |
| Out-patient care centres | HP.3.4 | 391 | 380 | 11 | 219 | 1 | 1 | 0 | 0 | - | 218 | - |
| Medical and diagnostic laboratories | HP.3.5 | 240 | - | 23 | 217 | 16 | 0 | 16 | 201 | - | - | - |
| Providers of home health care services | HP.3.6 | - | - | - | - | - | - | - | - | - | - | - |
| Other providers of ambulatory care | HP.3.9 | 27 | 16 | 11 | 0 | 0 | 0 | 0 | - | - | - | - |
| Retail sale of medical goods | HP.4 | 2,237 | 344 | 1,075 | 818 | 32 | 20 | 12 | 755 | 1 | 30 | - |
| Dispensing chemists | HP.4.1 | 1,933 | 344 | 833 | 716 | 31 | 19 | 12 | 685 | - | - | - |
| All other sales of medical goods | HP.4.2-4.9 | 245 | 0 | 142 | 102 | 2 | 1 | 0 | 70 | 1 | 30 | - |
| Providers of public health programmes | HP.5 | 35 | 26 | - | 8 | - | - | - | - | 8 | 0 | - |
| Health administration and insurance | HP.6 | 188 | 15 | 69 | 85 | 85 | - | 85 | - | - | - | - |
| Government (excluding social insurance) | HP.6.1 | 15 | 15 | - | - | - | - | - | - | - | - | - |
| Social security funds | HP.6.2 | 69 | - | 69 | - | - | - | - | - | - | - | - |
| Other social insurance | HP.6.3 | - | - | - | - | - | - | - | - | - | - | - |
| Other (private) insurance | HP.6.4 | 85 | - | - | 85 | 85 | - | 85 | - | - | - | - |
| All other providers of health | HP.6.9 | - | - | - | - | - | - | - | - | - | - | - |
| Other industries (rest of the economy) | HP.7 | - | - | - | - | - | - | - | - | - | - | - |
| Occupational health care | HP.7.1 | - | - | - | - | - | - | - | - | - | - | - |
| Private households | HP.7.2 | - | - | - | - | - | - | - | - | - | - | - |
| All other secondary producers | HP.7.9 | - | - | - | - | - | - | - | - | - | - | - |
| Rest of the world | HP.9 | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified | | 393 | 299 | 93 | 186 | 96 | 2 | 93 | 5 | 85 | - | - |
| Total current expenditure on health | | 7,870 | 2,045 | 2,820 | 3,005 | 354 | 61 | 293 | 2,256 | 99 | 296 | - |

¹ Providers of ambulatory health care (HP.3) includes those providers not specified by kind i.e. the sum of the subcomponents HP.3.1-3.9 may not necessarily equal the total (HP.3) in each column.

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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 | 82.9 | 32.2 | 50.8 | 17.1 | 2.8 | 0.6 | 2.2 | 12.5 | 0.2 | 1.6 | - |
| Nursing and residential care facilities | HP.2 | - | - | - | - | - | - | - | - | - | - | - |
| Providers of ambulatory health care | HP.3 | 24.6 | 21.4 | 3.2 | 75.4 | 3.0 | 1.0 | 2.0 | 60.6 | - | 11.8 | - |
| Offices of physicians | HP.3.1 | 0.1 | - | 0.1 | 99.9 | 5.3 | 2.4 | 2.9 | 94.6 | - | - | - |
| Offices of dentists | HP.3.2 | 5.2 | - | 5.2 | 94.8 | 0.8 | 0.5 | 0.3 | 94.0 | - | - | - |
| Offices of other health practitioners | HP.3.3 | 100.0 | - | 100.0 | - | - | - | - | - | - | - | - |
| Out-patient care centres | HP.3.4 | 64.1 | 62.2 | 1.8 | 35.9 | 0.1 | 0.1 | 0.0 | 0.0 | - | 35.8 | - |
| Medical and diagnostic laboratories | HP.3.5 | 9.4 | - | 9.4 | 90.6 | 6.8 | 0.1 | 6.7 | 83.7 | - | - | - |
| Providers of home health care services | HP.3.6 | - | - | - | - | - | - | - | - | - | - | - |
| Other providers of ambulatory care | HP.3.9 | 99.2 | 58.3 | 40.9 | 0.8 | 0.8 | 0.0 | 0.7 | - | - | - | - |
| Retail sale of medical goods | HP.4 | 63.4 | 15.4 | 48.0 | 36.6 | 1.4 | 0.9 | 0.5 | 33.7 | 0.0 | 1.3 | - |
| Dispensing chemists | HP.4.1 | 64.1 | 17.3 | 46.8 | 35.9 | 1.5 | 1.0 | 0.6 | 34.4 | - | - | - |
| All other sales of medical goods | HP.4.2-4.9 | 58.2 | 0.1 | 58.1 | 41.8 | 0.7 | 0.6 | 0.2 | 28.6 | 0.4 | 12.1 | - |
| Providers of public health programmes | HP.5 | 76.1 | 76.1 | - | 23.9 | - | - | - | 23.1 | - | 0.7 | - |
| Health administration and insurance | HP.6 | 49.6 | 8.7 | 40.8 | 50.4 | 50.4 | - | 50.4 | - | - | - | - |
| Government (excluding social insurance) | HP.6.1 | 100.0 | 100.0 | - | - | - | - | - | - | - | - | - |
| Social security funds | HP.6.2 | 100.0 | - | 100.0 | - | - | - | - | - | - | - | - |
| Other social insurance | HP.6.3 | - | - | - | - | - | - | - | - | - | - | - |
| Other (private) insurance | HP.6.4 | - | - | - | 100.0 | 100.0 | - | 100.0 | - | - | - | - |
| All other providers of health | HP.6.9 | - | - | - | - | - | - | - | - | - | - | - |
| Other industries (rest of the economy) | HP.7 | - | - | - | - | - | - | - | - | - | - | - |
| Occupational health care | HP.7.1 | - | - | - | - | - | - | - | - | - | - | - |
| Private households | HP.7.2 | - | - | - | - | - | - | - | - | - | - | - |
| All other secondary producers | HP.7.9 | - | - | - | - | - | - | - | - | - | - | - |
| Rest of the world | HP.9 | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified | | 67.9 | 51.8 | 16.2 | 32.1 | 16.5 | 0.4 | 16.1 | 0.8 | 14.7 | - | - |
| Total current expenditure on health | | 61.8 | 26.0 | 35.8 | 38.2 | 4.5 | 0.8 | 3.7 | 28.7 | 1.3 | 3.8 | - |

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

| 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 | 51.1 | 47.2 | 54.0 | 17.1 | 24.0 | 31.6 | 22.4 | 16.6 | 4.7 | 16.2 | - |
| Nursing and residential care facilities | HP.2 | - | - | - | - | - | - | - | - | - | - | - |
| Providers of ambulatory health care ¹ | HP.3 | 23.5 | 19.3 | 2.1 | 46.5 | 15.9 | 31.1 | 12.8 | 49.7 | - | 73.7 | - |
| Offices of physicians | HP.3.1 | 8.9 | 0.0 | 0.0 | 23.2 | 10.4 | 27.3 | 6.9 | 29.3 | - | - | - |
| Offices of dentists | HP.3.2 | 3.5 | 0.0 | 0.5 | 8.7 | 0.6 | 2.2 | 0.3 | 11.5 | - | - | - |
| Offices of other health practitioners | HP.3.3 | 0.0 | 0.0 | 0.0 | - | - | - | - | - | - | - | - |
| Out-patient care centres | HP.3.4 | 7.8 | 18.6 | 0.4 | 7.3 | 0.2 | 1.2 | 0.0 | 0.0 | - | 73.7 | - |
| Medical and diagnostic laboratories | HP.3.5 | 3.0 | 0.5 | 0.8 | 7.2 | 4.6 | 0.4 | 5.5 | 8.9 | - | - | - |
| Providers of home health care services | HP.3.6 | - | - | - | - | - | - | - | - | - | - | - |
| Other providers of ambulatory care | HP.3.9 | 0.3 | 0.6 | 0.4 | 0.0 | 0.1 | 0.0 | 0.1 | - | - | - | - |
| Retail sale of medical goods | HP.4 | 28.4 | 29.2 | 16.8 | 27.2 | 9.2 | 33.6 | 4.1 | 33.5 | 0.9 | 10.0 | - |
| Dispensing chemists | HP.4.1 | 25.3 | 16.8 | 33.1 | 23.8 | 8.7 | 31.3 | 4.0 | 30.4 | - | - | - |
| All other sales of medical goods | HP.4.2-4.9 | 3.1 | 2.9 | 5.0 | 3.4 | 0.5 | 2.3 | 0.2 | 3.1 | 0.9 | 10.0 | - |
| Providers of public health programmes | HP.5 | 0.4 | 0.5 | 1.3 | 0.3 | - | - | - | - | 8.1 | 0.1 | - |
| Health administration and insurance | HP.6 | 2.1 | 1.7 | 0.7 | 2.4 | 2.8 | - | 28.9 | - | - | - | - |
| Government (excluding social insurance) | HP.6.1 | 0.2 | 0.3 | 0.7 | - | - | - | - | - | - | - | - |
| Social security funds | HP.6.2 | 0.9 | 1.4 | 2.4 | - | - | - | - | - | - | - | - |
| Other social insurance | HP.6.3 | - | - | - | - | - | - | - | - | - | - | - |
| Other (private) insurance | HP.6.4 | 1.1 | - | - | 2.8 | 23.9 | - | 28.9 | - | - | - | - |
| All other providers of health | HP.6.9 | - | - | - | - | - | - | - | - | - | - | - |
| Other industries (rest of the economy) | HP.7 | - | - | - | - | - | - | - | - | - | - | - |
| Occupational health care | HP.7.1 | - | - | - | - | - | - | - | - | - | - | - |
| Private households | HP.7.2 | - | - | - | - | - | - | - | - | - | - | - |
| All other secondary producers | HP.7.9 | - | - | - | - | - | - | - | - | - | - | - |
| Rest of the world | HP.9 | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified | | 7.3 | 8.1 | 14.6 | 6.2 | 27.0 | 3.7 | 31.8 | 0.2 | 86.2 | - | - |
| Total current expenditure on health | | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | - |

¹ Providers of ambulatory health care (HP.3) includes those providers not specified by kind i.e. the sum of the subcomponents HP.3.1-3.9 may not necessarily equal the total (HP.3) in each column.

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

| Health care function | ICHA-HC code | Total current exp. | HF.1 HF.1.1 HF.1.2 HF.2 HF.2.1 + HF.2.2 HF.2.3 HF.2.4 HF.2.5 HF.3 | | | | | | | | | | |
|--|--------------|--------------------|---|--|-----------------------|----------------|-------------------|---------------------------|-------------------------|--|---|--|-------------------|
| | | | General government | General government (excl. social security) | Social security funds | Private sector | Private insurance | Private insurance schemes | Other private insurance | Private household out-of-pocket payments | Non-profit institutions (other than social insurance) | Corporations (other than health insurance) | Rest of the world |
| Personal health care services | HC.1-HC.4 | 4,259 | 2,510 | 1,159 | 1,351 | 1,749 | 149 | 40 | 110 | 1,347 | 16 | 237 | - |
| In-patient services | | 1,639 | 1,395 | 645 | 750 | 243 | 71 | 20 | 51 | 141 | 1 | 30 | - |
| Day care services | | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient services | | 2,346 | 1,061 | 471 | 590 | 1,284 | 71 | 20 | 51 | 1,005 | 8 | 201 | - |
| Home care services | | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services | HC.4 | 275 | 54 | 43 | 11 | 221 | 8 | 0 | 8 | 201 | 7 | 5 | - |
| Medical goods to out-patients ¹ | HC.5 | 2,293 | 1,418 | 346 | 1,072 | 875 | 33 | 21 | 12 | 755 | 32 | 55 | - |
| Pharmaceuticals | HC.5.1 | 2,043 | 1,279 | 346 | 933 | 764 | 31 | 19 | 12 | 685 | 15 | 33 | - |
| Therapeutic appliances | HC.5.2 | 99 | 98 | - | 98 | 2 | 2 | 2 | - | - | - | - | - |
| Personal health care services and goods | HC.1-HC.5 | 6,552 | 3,929 | 1,506 | 2,423 | 2,623 | 182 | 60 | 122 | 2,102 | 48 | 292 | - |
| Prevention and public health | HC.6 | 190 | 183 | - | - | 7 | 0 | - | 0 | - | 6 | 1 | - |
| Health admin. and insurance | HC.7 | 179 | 89 | 21 | 69 | 90 | 85 | - | 85 | - | 4 | 1 | - |
| Unspecified | | 967 | 664 | 336 | 328 | 303 | 87 | 0 | 87 | 155 | 59 | 1 | - |
| Total current expenditure on health | | 7,888 | 4,865 | 2,045 | 2,820 | 3,023 | 354 | 61 | 293 | 2,256 | 117 | 296 | - |

¹ Medical goods (HC.5) includes those medical goods not specified by kind i.e. the sum of HC.5.1 and HC.5.2 may not necessarily equal the total of HC.5 in each column.

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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 | 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 | | | | | | | | | | | |
|--|--------------|---|--------------------|--|-----------------------|----------------|-------------------|---------------------------|-------------------------|--|---|--|-------------------|
| | | Total current exp. | General government | General government (excl. social security) | Social security funds | Private sector | Private insurance | Private insurance schemes | Other private insurance | Private household out-of-pocket payments | Non-profit institutions (other than social insurance) | Corporations (other than health insurance) | Rest of the world |
| Personal health care services | HC.1-HC.4 | 100.0 | 58.9 | 27.2 | 31.7 | 41.1 | 3.5 | 0.9 | 2.6 | 31.6 | 0.4 | 5.6 | - |
| In-patient services | | 100.0 | 85.1 | 39.4 | 45.8 | 14.9 | 4.3 | 1.2 | 3.1 | 8.6 | 0.1 | 1.8 | - |
| Day care services | | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient services | | 100.0 | 45.2 | 20.1 | 25.2 | 54.8 | 3.0 | 0.8 | 2.2 | 42.8 | 0.3 | 8.6 | - |
| Home care services | | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services | HC.4 | 100.0 | 19.5 | 15.5 | 4.1 | 80.5 | 2.9 | 0.0 | 2.9 | 73.1 | 2.5 | 2.0 | - |
| Medical goods to out-patients | HC.5 | 100.0 | 61.9 | 15.1 | 46.8 | 38.1 | 1.4 | 0.9 | 0.5 | 32.9 | 1.4 | 2.4 | - |
| Pharmaceuticals | HC.5.1 | 100.0 | 62.6 | 16.9 | 45.7 | 37.4 | 1.5 | 0.9 | 0.6 | 33.5 | 0.8 | 1.6 | - |
| Therapeutic appliances | HC.5.2 | 100.0 | 98.3 | - | 98.3 | 1.7 | 1.7 | 1.7 | - | - | - | - | - |
| Personal health care services and goods | HC.1 -HC.5 | 100.0 | 60.0 | 23.0 | 37.0 | 40.0 | 2.8 | 0.9 | 1.9 | 32.1 | 0.7 | 4.5 | - |
| Prevention and public health | HC.6 | 100.0 | 96.1 | 96.1 | - | 3.9 | 0.1 | - | 0.1 | - | 3.1 | 0.7 | - |
| Health admin. and insurance | HC.7 | 100.0 | 49.8 | 11.5 | 38.3 | 50.2 | 47.2 | - | 47.2 | - | 2.5 | 0.5 | - |
| Unspecified | | 100.0 | 68.7 | 34.8 | 33.9 | 31.3 | 9.0 | 0.0 | 9.0 | 16.0 | 6.1 | 0.1 | - |
| Total current expenditure on health | | 100.0 | 61.7 | 25.9 | 35.7 | 38.3 | 4.5 | 0.8 | 3.7 | 28.6 | 1.5 | 3.8 | - |

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 HF.1.1 HF.1.2 HF.2 HF.2.1 + HF.2.2 HF.2.3 HF.2.4 HF.2.5 HF.3 | | | | | | | | | | |
|--|--------------|--------------------|---|--|-----------------------|----------------|-------------------|---------------------------|-------------------------|--|---|--|-------------------|
| | | | General government | General government (excl. social security) | Social security funds | Private sector | Private insurance | Private insurance schemes | Other private insurance | Private household out-of-pocket payments | Non-profit institutions (other than social insurance) | Corporations (other than health insurance) | Rest of the world |
| Personal health care services | HC.1-HC.4 | 54.0 | 51.6 | 56.7 | 47.9 | 57.8 | 42.2 | 65.3 | 37.4 | 59.7 | 13.5 | 80.1 | - |
| In-patient services | | 20.8 | 28.7 | 31.6 | 26.6 | 8.1 | 20.0 | 32.6 | 17.4 | 6.3 | 1.0 | 10.2 | - |
| Day care services | | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient services | | 29.7 | 21.8 | 23.1 | 20.9 | 42.5 | 19.9 | 32.6 | 17.3 | 44.5 | 6.6 | 68.0 | - |
| Home care services | | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services | HC.4 | 3.5 | 1.1 | 2.1 | 0.4 | 7.3 | 2.2 | 0.0 | 2.7 | 8.9 | 5.9 | 1.8 | - |
| Medical goods to out-patients ¹ | HC.5 | 29.1 | 29.2 | 16.9 | 38.0 | 28.9 | 9.3 | 34.1 | 4.1 | 33.5 | 27.1 | 18.7 | - |
| Pharmaceuticals | HC.5.1 | 25.9 | 26.3 | 16.9 | 33.1 | 25.3 | 8.7 | 31.3 | 4.0 | 30.4 | 13.2 | 11.1 | - |
| Therapeutic appliances | HC.5.2 | 1.3 | 2.0 | - | 3.5 | 0.1 | 0.5 | 2.8 | - | - | - | - | - |
| Personal health care services and goods | HC.1-HC.5 | 83.1 | 80.8 | 73.6 | 85.9 | 86.8 | 51.4 | 99.4 | 41.5 | 93.1 | 40.6 | 98.7 | - |
| Prevention and public health | HC.6 | 2.4 | 3.8 | 8.9 | - | 0.2 | 0.0 | - | 0.0 | - | 5.0 | 0.5 | - |
| Health admin. and insurance | HC.7 | 2.3 | 1.8 | 1.0 | 2.4 | 3.0 | 23.9 | - | 28.9 | - | 3.8 | 0.3 | - |
| Unspecified | | 12.3 | 13.7 | 16.4 | 11.6 | 10.0 | 24.6 | 0.6 | 29.6 | 6.9 | 50.6 | 0.5 | - |
| Total current 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 | - |

¹ Medical goods (HC.5) includes those medical goods not specified by kind i.e. the sum of HC.5.1 and HC.5.2 may not necessarily equal the total of HC.5 in each column.

SHA Table 5.1 Total expenditure on health including health-related functions (TRL, trillions)

| 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 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 | 2,457 | 1,117 | 1,340 | 1,528 | 141 | 40 | 102 | 1,146 | 9 | 232 | - |
| Services of long-term nursing care | HC.3 | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | 54 | 43 | 11 | 221 | 8 | 0 | 8 | 201 | 7 | 5 | - |
| Medical goods dispensed to out-patients ¹ | HC.5 | 1,418 | 346 | 1,072 | 875 | 33 | 21 | 12 | 755 | 32 | 55 | - |
| Pharmaceuticals and other med. non-durables | HC.5.1 | 1,279 | 346 | 933 | 764 | 31 | 19 | 12 | 685 | 15 | 33 | - |
| Therap. appliances and other med. durables | HC.5.2 | 98 | - | 98 | 2 | 2 | 2 | - | - | - | - | - |
| Personal medical services and goods | HC.1;HC.5 | 3,929 | 1,506 | 2,423 | 2,623 | 182 | 60 | 122 | 2,102 | 48 | 292 | - |
| Prevention and public health services | HC.6 | 183 | 183 | - | 7 | 0 | - | 0 | - | 6 | 1 | - |
| Health administration and health insurance | HC.7 | 179 | 21 | 69 | 90 | 85 | - | 85 | - | 4 | 1 | - |
| Unspecified | | 664 | 336 | 328 | 303 | 87 | 0 | 87 | 155 | 59 | 1 | - |
| Total current expenditure on health | | 7,888 | 2,045 | 2,820 | 3,023 | 354 | 61 | 293 | 2,256 | 117 | 296 | - |
| Gross capital formation | HC.R.1 | 360 | 263 | 62 | 34 | 7 | - | 7 | 24 | 4 | 0 | - |
| Total expenditure on health | | 8,248 | 2,308 | 2,882 | 3,058 | 361 | 61 | 300 | 2,280 | 121 | 296 | - |
| <i>Memorandum items: Further health related functions</i> | | | | | | | | | | | | |
| Education and training of health personnel | HC.R.2 | 321 | 253 | 69 | 16 | - | - | - | 16 | - | - | - |
| Research and development in health | HC.R.3 | 14 | 14 | - | - | - | - | - | - | - | - | - |
| Food, hygiene and drinking water control | HC.R.4 | 0 | 0 | - | - | - | - | - | - | - | - | - |
| Environmental health | HC.R.5 | 20 | 20 | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | - |

¹ Medical goods (HC.5) includes those medical goods not specified by kind i.e. the sum of HC.5.1 and HC.5.2 may not necessarily equal the total of HC.5 in each column.

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 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 | 61.7 | 28.0 | 33.6 | 38.3 | 3.5 | 1.0 | 2.6 | 28.8 | 0.2 | 5.8 | - |
| Services of long-term nursing care | HC.3 | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | 19.5 | 15.5 | 4.1 | 80.5 | 2.9 | 0.0 | 2.9 | 73.1 | 2.5 | 2.0 | - |
| Medical goods dispensed to out-patients | HC.5 | 61.9 | 15.1 | 46.8 | 38.1 | 1.4 | 0.9 | 0.5 | 32.9 | 1.4 | 2.4 | - |
| Pharmaceuticals and other med. non-durables | HC.5.1 | 62.6 | 16.9 | 45.7 | 37.4 | 1.5 | 0.9 | 0.6 | 33.5 | 0.8 | 1.6 | - |
| Therap. appliances and other med. durables | HC.5.2 | 98.3 | - | 98.3 | 1.7 | 1.7 | 1.7 | - | - | - | - | - |
| Personal medical services and goods | HC.1;HC.5 | 60.0 | 23.0 | 37.0 | 40.0 | 2.8 | 0.9 | 1.9 | 32.1 | 0.7 | 4.5 | - |
| Prevention and public health services | HC.6 | 96.1 | 96.1 | - | 3.9 | 0.1 | - | 0.1 | - | 3.1 | 0.7 | - |
| Health administration and health insurance | HC.7 | 49.8 | 11.5 | 38.3 | 50.2 | 47.2 | - | 47.2 | - | 2.5 | 0.5 | - |
| Unspecified | | 68.7 | 34.8 | 33.9 | 31.3 | 9.0 | 0.0 | 9.0 | 16.0 | 6.1 | 0.1 | - |
| Total current expenditure on health | | 61.7 | 25.9 | 35.7 | 38.3 | 4.5 | 0.8 | 3.7 | 28.6 | 1.5 | 3.8 | - |
| Gross capital formation | HC.R.1 | 90.5 | 73.1 | 17.3 | 9.5 | 1.9 | - | 1.9 | 6.6 | 1.0 | 0.0 | - |
| Total expenditure on health | | 62.9 | 28.0 | 34.9 | 37.1 | 4.4 | 0.7 | 3.6 | 27.6 | 1.5 | 3.6 | - |
| <i>Memorandum items: Further health related functions</i> | | | | | | | | | | | | |
| Education and training of health personnel | HC.R.2 | 95.4 | 75.0 | 20.3 | 4.6 | - | - | - | 4.6 | - | - | - |
| Research and development in health | HC.R.3 | 100.0 | 100.0 | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | - |

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.2.1 + HF.2.2 | | | | | | | | | | HF.3 |
|--|--------------|-----------------------------|--------------------|--|-----------------------|----------------|-------------------|---------------------------|-------------------------|--|---|--|-------------------|
| | | | HF.1 | HF.1.1 | HF.1.2 | HF.2 | Private sector | Private insurance | HF.2.1 | HF.2.1 + HF.2.2 | HF.2.1 | HF.2.2 | |
| | | | General government | General government (excl. social security) | Social security funds | Private sector | Private insurance | Private insurance schemes | Other private insurance | Private household out-of-pocket payments | Non-profit institutions (other than social insurance) | Corporations (other than health insurance) | Rest of the world |
| Services of curative and rehabilitative care | HC.1;HC.2 | 48.3 | 47.3 | 48.4 | 46.5 | 50.0 | 39.2 | 65.2 | 33.9 | 50.3 | 7.4 | 78.2 | - |
| Services of long-term nursing care | HC.3 | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | 3.3 | 1.0 | 1.8 | 0.4 | 7.2 | 2.2 | 0.0 | 2.6 | 8.8 | 5.7 | 1.8 | - |
| Medical goods dispensed to out-patients ¹ | HC.5 | 27.8 | 27.3 | 15.0 | 37.2 | 28.6 | 9.1 | 34.1 | 4.0 | 33.1 | 26.3 | 18.7 | - |
| Pharmaceuticals and other med. non-durables | HC.5.1 | 24.8 | 24.6 | 15.0 | 32.4 | 25.0 | 8.5 | 31.3 | 3.9 | 30.0 | 12.8 | 11.1 | - |
| Therap. appliances and other med. durables | HC.5.2 | 1.2 | 1.9 | - | 3.4 | 0.1 | 0.5 | 2.8 | - | - | - | - | - |
| Personal medical services and goods | HC.1;HC.5 | 79.4 | 75.7 | 65.2 | 84.1 | 85.8 | 50.5 | 99.4 | 40.6 | 92.2 | 39.4 | 98.7 | - |
| Prevention and public health services | HC.6 | 2.3 | 3.5 | 7.9 | - | 0.2 | 0.0 | - | 0.0 | - | 4.9 | 0.5 | - |
| Health administration and health insurance | HC.7 | 2.2 | 1.7 | 0.9 | 2.4 | 2.9 | 23.5 | - | 28.2 | - | 3.7 | 0.3 | - |
| Unspecified | | 11.7 | 12.8 | 14.6 | 11.4 | 9.9 | 24.1 | 0.6 | 28.9 | 6.8 | 49.1 | 0.5 | - |
| Total current expenditure on health | | 95.6 | 93.7 | 88.6 | 97.8 | 98.9 | 98.1 | 100.0 | 97.7 | 99.0 | 97.0 | 100.0 | - |
| Gross capital formation | HC.R.1 | 4.4 | 6.3 | 11.4 | 2.2 | 1.1 | 1.9 | - | 2.3 | 1.0 | 3.0 | 0.0 | - |
| 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 | - |
| <i>Memorandum items: Further health related functions</i> | | | | | | | | | | | | | |
| Education and training of health personnel | HC.R.2 | | | | | | | | | | | | |
| Research and development in health | HC.R.3 | | | | | | | | | | | | |
| Food, hygiene and drinking water control | HC.R.4 | | | | | | | | | | | | |
| Environmental health | HC.R.5 | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |

¹ Medical goods (HC.5) includes those medical goods not specified by kind i.e. the sum of HC.5.1 and HC.5.2 may not necessarily equal the total of HC.5 in each column.

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