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SHA-Based Health Accounts  
in 13 OECD Countries: Country Studies  
**Hungary**  
National Health Accounts 2001

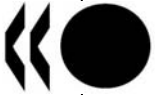
Maria Manno and Mihalyne Hajdu

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OECD HEALTH TECHNICAL PAPERS NO. 5

SHA-BASED HEALTH ACCOUNTS IN THIRTEEN OECD COUNTRIES  
COUNTRY STUDIES: HUNGARY  
NATIONAL HEALTH ACCOUNTS 2001

Maria Manno and Mihalyne Hajdu

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## **ACKNOWLEDGEMENTS**

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OECD Health Working Paper No 16 and OECD Health Technical Papers 1-13, presenting the results from the implementation of the System of Health Accounts, were prepared under the co-ordination of Eva Orosz and David Morgan. The first drafts of the country studies were presented and commented on at the OECD Meeting of Experts in National Health Accounts in Paris, 27-28 October 2003. Comments on the second versions were provided by Manfred Huber and Peter Scherer, and secretarial support was provided by Victoria Braithwaite, Orla Kilcullen, Diane Lucas, Marianne Scarborough and Isabelle Vallard.

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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 fifth in this series, presenting the Hungarian 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 cinquième de la série, il examine les comptes de la santé fondés sur le SCS en Hongrie.

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. In October 1999 – with a financial support by the World Bank – a feasibility study of SHA implementation was conducted, and on this basis development of NHAs started at the Hungarian Central Statistical Office, in September 2000.

12. At present the Hungarian Health Accounts have been compiled for four years (1998-2001). At the end of last year, the “Hungarian National Health Accounts, 1998-2000” was published. The calculation of expenditures based on the SHA resulted in substantial change to previous estimates. Official data for overall health expenditure were not published previously. The Hungarian Health Accounts provide public expenditure data on health care that are more reliable than before and comparable on an international level. As for private expenditures, the main advancement has been the mapping of resources from outside households. Household expenditure data have been taken from the National Accounts. At present our tables do not contain data on private insurance (HF.2.2). NHA is a fundamental tool for enabling an overview of progress in health care, realistic budgeting, and elaborating health care strategic objectives. It provides the professional and non-governmental organisations, as well as (through the media) citizens, with reliable information.

### Summary data on health expenditure

#### *Health expenditure by financing source*

13. Current health expenditures totalled HUF 737.7 billion in 1998 and HUF 1093.7 billion in 2001. Compared to the performance of the national economy, in 1998 7.3% of the GDP was dedicated to health care, whilst in 2001 this figure was 7.4% (public and private expenditures together).

14. In 2001 total health expenditures were made up of the following

- 65.5% current public expenditures,
- 3.5% investment financed from public sources,
- almost one third (30.6%) current private expenditures, and
- 0.4% investments from private expenditures.

15. The proportion of public expenditures – which earlier represented 74.8% of total expenditures in 1998 – has decreased to 69% by 2001. In an international comparison this rate can be deemed as medium.

Figure 1: **Total health expenditure by financing agent** (Total health expenditure = 100)  
Hungary

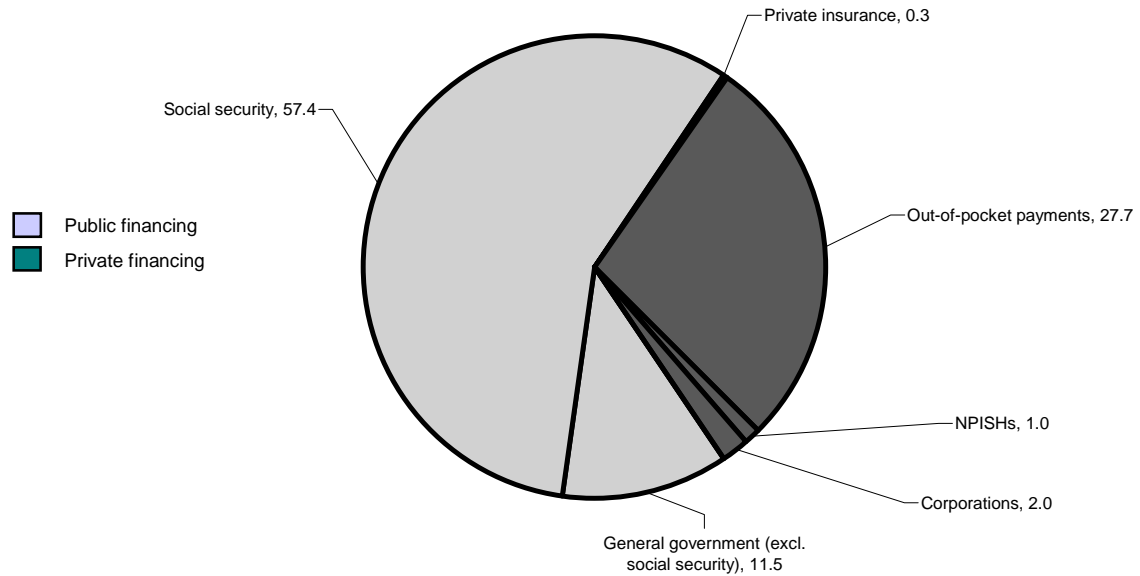


Figure 2: **Total health expenditure by function** (Total health expenditure = 100)  
Hungary

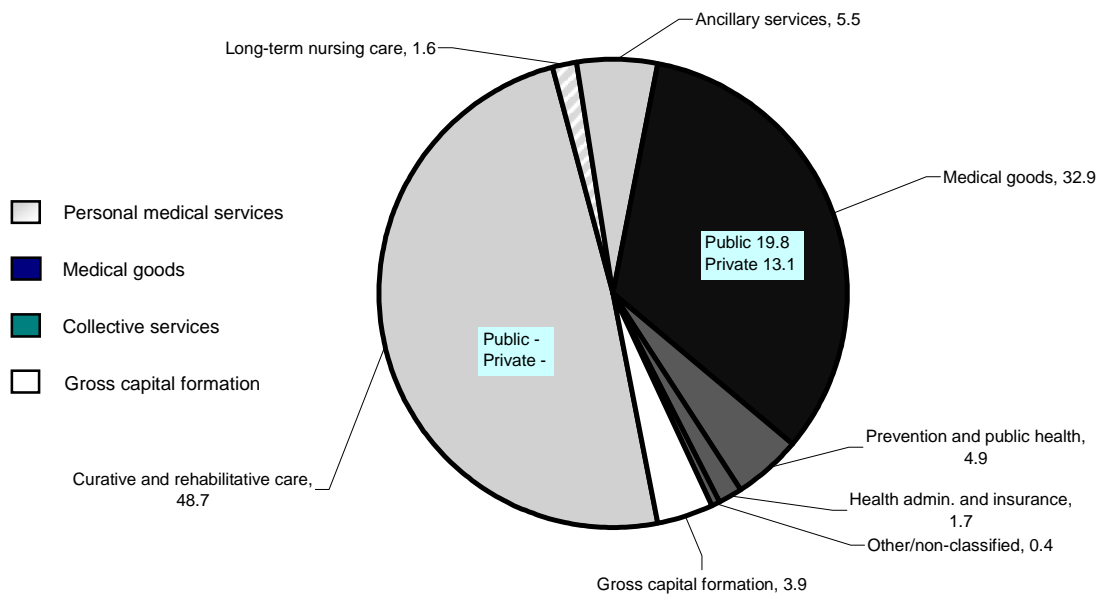


Figure 3: **Current health expenditure by mode of production** (Current health expenditure = 100)  
Hungary

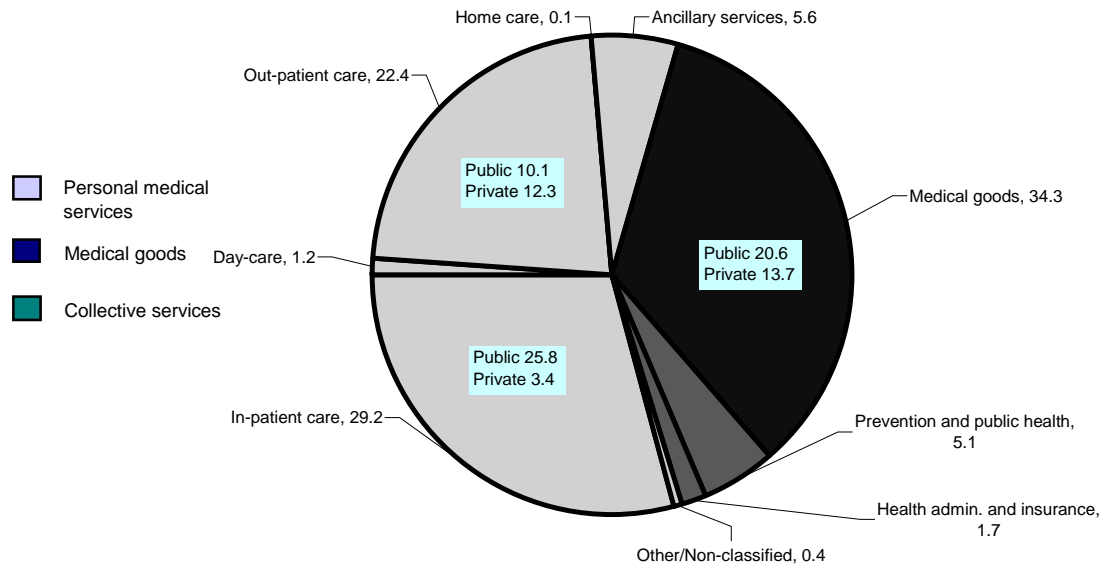
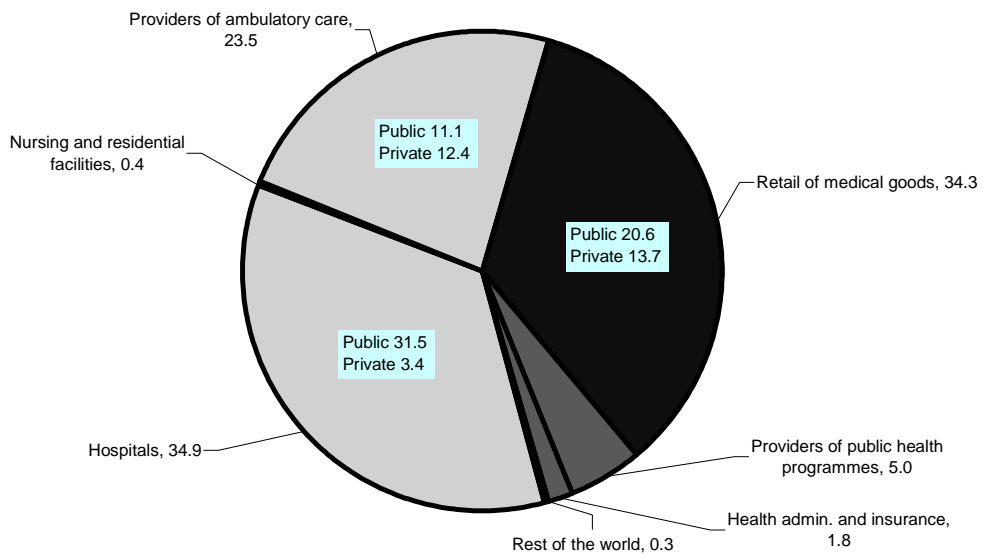


Figure 4: **Current health expenditure by provider** (Current health expenditure = 100)  
Hungary



16. In 2001 the total expenditures were financed as follows (Figure 1 and Table A1):

- 11.5% by governments (central government and local governments),
- 57.4% by social health insurance;
- 27.7% by household out-of-pocket payments; and
- 3.3% by other private financing agents (voluntary mutual health funds, enterprises and non-profit organisations).

17. By the year 2001 both government and social insurance contributions decreased (from 12.4% and 62.4% in 1998 respectively), whilst the proportion of both types of private financing increased.

18. At the beginning and at the end of the period under review, 83% of **public expenditures** came from health insurance, whilst 17% were financed by other subsystems of public finances (of which the share of central budget was 76.4% and that of the local governments was 23.6% in 2001).

19. The internal structure of the amounts spent by the **private sector** on health care services:

- direct payments made by households (including under-the-table payments) covered 90% of the expenditures financed by the private sector;
- enterprises paid 7%;
- the contribution by non-profit organisations reached almost 2%; and
- mutual health funds covered 1%.<sup>1</sup>

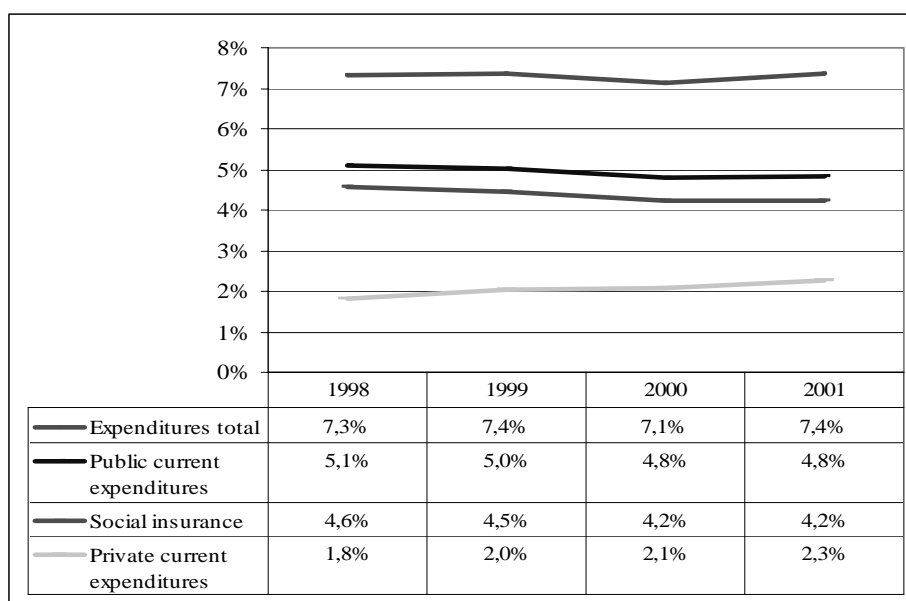
20. In 2001, health expenditures per capita amounted to HUF 107 226, and HUF 71 766 in 1998. In 2001 the per capita amount of current public expenditures was HUF 73 962 and that of current private expenditures HUF 33 264.

21. Figure 5 indicates that in 2001 public expenditures represented 4.8% of GDP and private expenditures 2.3%. During the short period under investigation, public expenditures fell from 5.1% of GDP to 4.8%, meanwhile private expenditures increased from 1.8% of GDP to 2.3%, *i.e.* opposite trends could be observed.

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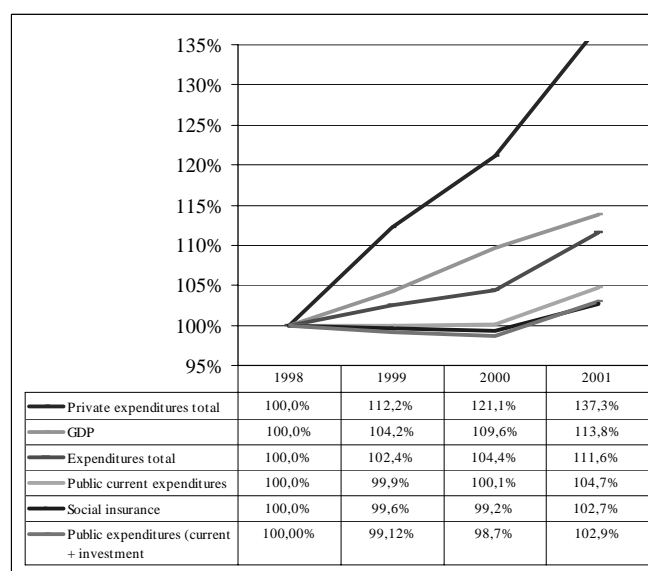
1. Expenditures of the private sector do not include commercial insurance of which the amounts paid for health insurance benefits under travel insurance should have been taken into consideration.

**Figure 5. : Total health expenditure as % of GDP, 1998 – 2001**



22. Total health expenditures on real value increased by 11.4% between 1998 and 2001 (Figure 6). This growth was somewhat below the growth rate in GDP, which was 13.8% in the period under review.

**Figure 6. Growth of GDP and health expenditures between 1998 and 2001(at constant price)<sup>2</sup>**



2. The calculation of the real value of expenditures, used for the current expenditures the health care price index computed by the Ministry of Health Care, which in 1998-2001 essentially was identical with the consumer price index. As regards investments, the investment price index was taken into consideration. It should be noted that even in international practice there is no appropriate methodology for computing the volume of health expenditures. This is because a reliable estimation should take the changes in the quality of the services into consideration.

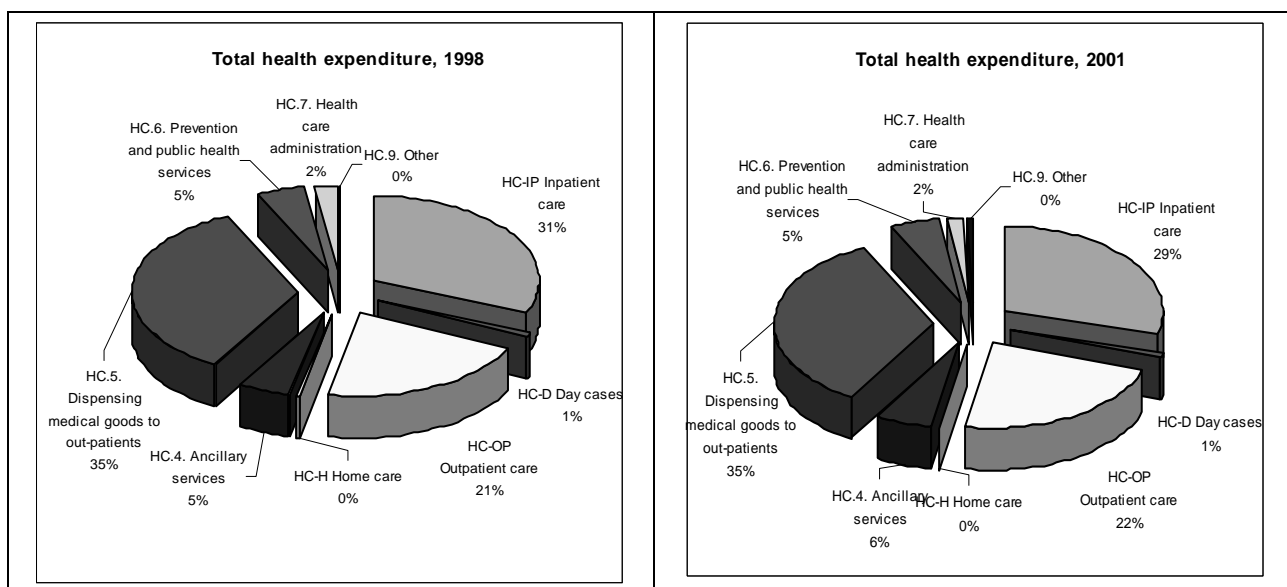
**Health expenditure by function**

23. The functional structure of current health expenditure only slightly changed during the four-year period investigated (Table A2). In 2001 the biggest expenditure (47.1%) was on curative care. 34.3% was dedicated to medical products: medicines and medical appliances, 5.8% to ancillary services, 5.1 % to the prevention and public health care services, 2.6% to rehabilitation care, and 5.2% other services (Figure 2). Between 1998 and 2001, rehabilitation expenditures increased from 2% to 2.6%, meanwhile expenditures on curative care descended from 47.5% to 47.1%.

**Health expenditure by mode of production**

24. The functional structure of the current health expenditures (as it is evidenced by the percentage distribution of expenditures among service types) did not change significantly during the four-year period investigated (Figure 3, Table A3 and Figure 7). The biggest expenditure (34%) was on medical products: medicines and medical appliances 29% was spent on inpatient care, 22% on outpatient care, 6% on ancillary services, 5% on prevention and public health care services and 4% on other health care services.

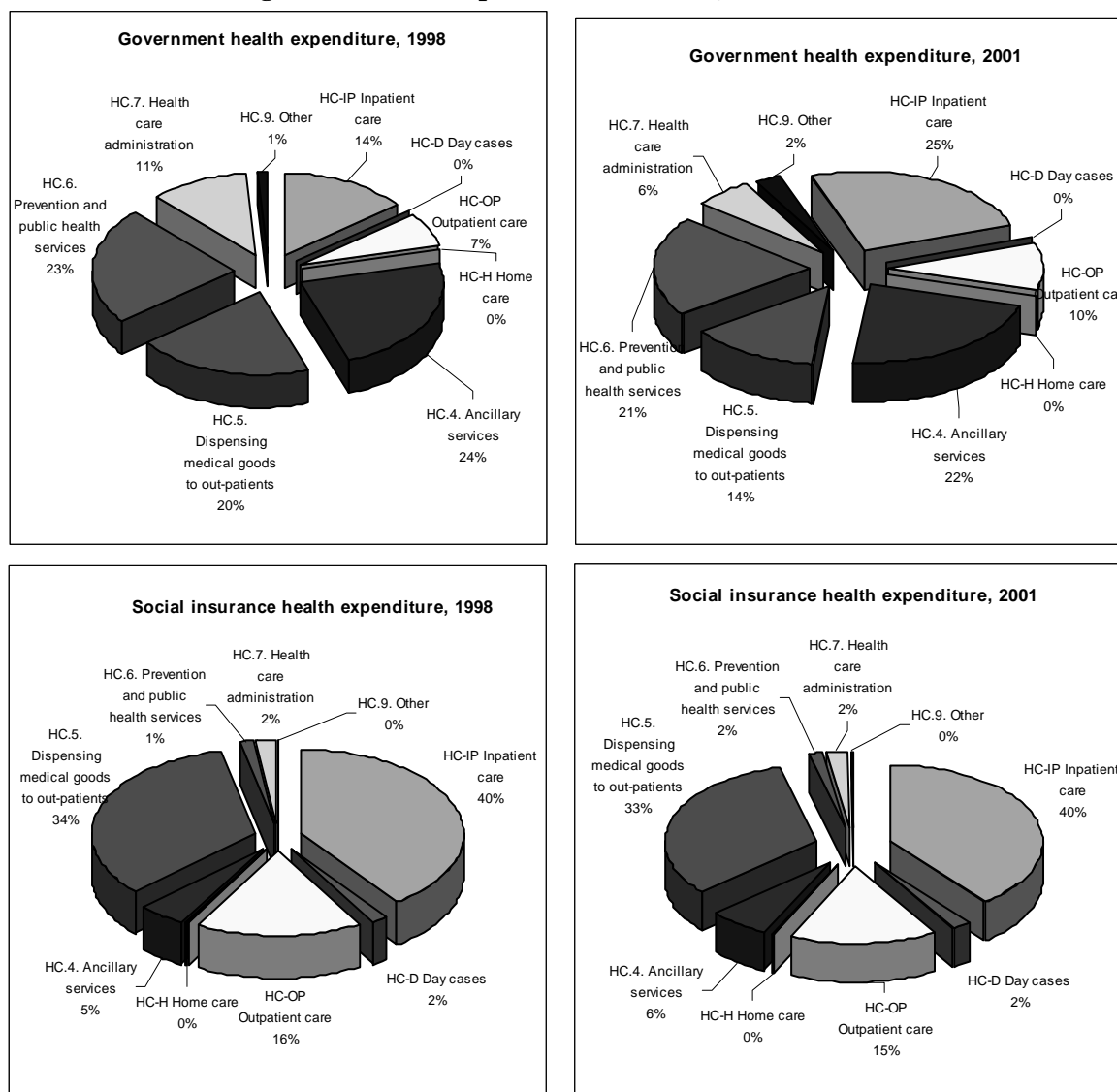
**Figure 7. Current health expenditures by mode of production between 1998 and 2001**



25. The very high share of medical goods slightly decreased during the period under review from 35% to 34.3%, whilst the share of medical services increased. Within that, the share of inpatient care decreased, while that of outpatient care slightly increased.

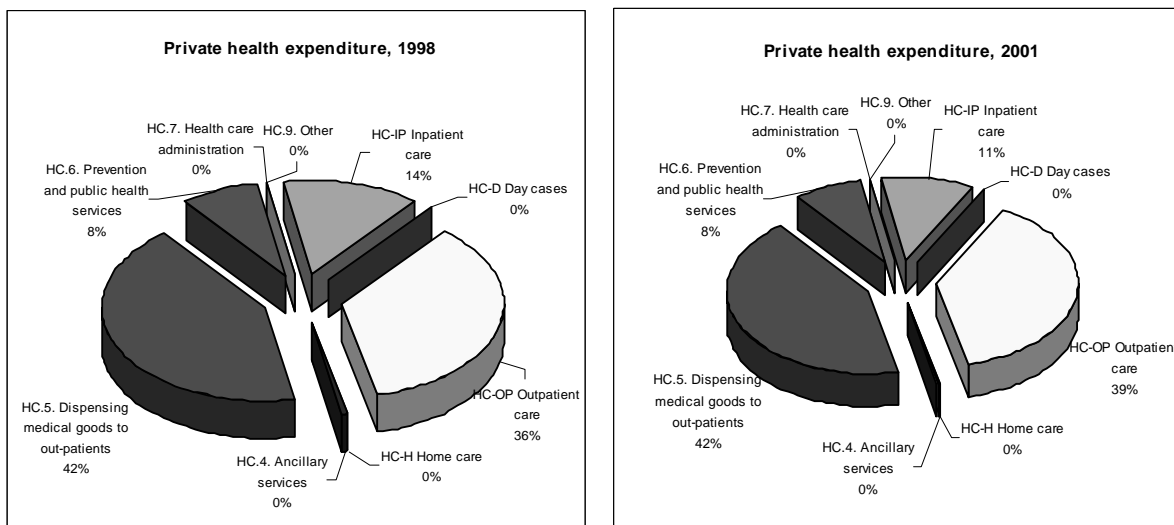
26. Figure 8 shows the breakdown of government and social insurance fund health expenditures by mode of production.

**Figure 8. : Public expenditure on health, 1998 and 2001**



27. Almost 43% of private expenditure goes towards medicines and medical appliances<sup>3</sup> (Figure 9). The largest outpatient care item financed from private sources outpatient is dental care: in 1998 62.8% and in 2001 58.9% of outpatient care was spent on dental care services, including prosthetics.

3. For the compilation of National Accounts, these expenditures are estimated on the basis of the retail trade statistics. They include eyeglasses and other medical appliances purchased for full price. Retail trade statistics does not distribute medical goods between medicines and medical appliances.

**Figure 9: Private health expenditure, 1998 and 2001**

### *Current health expenditure by providers*

28. Like the breakdown by function, the structure of health expenditure by provider did not change substantially (Table A4).

29. In 2001 health expenditures was distributed in the following manner (Figure 4)

- 34.9% to hospitals (HP.1.);
- 24% to services provided by outpatient institutes (HP.3.);
- 34.3% to medical products (HP.4);
- 5% to the services provided by prevention institutes (HP.5); and
- 1.8% to health administration (HP.6).

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

30. The breakdown of health expenditures by health care functions and service providers is shown by the HC-HP matrixes.

31. 97% of inpatient care is provided by hospitals (HP.1.). We distinguish between general and specialised hospitals and psychiatric hospitals. Clinics attached to medical universities are listed under general hospitals. In addition to hospitals, nursing homes, outpatient centres and non-medical branches provide inpatient health care services.

32. The extremely important and special status of hospitals is shown by the fact that other institutions provide minimal inpatient care while the role played by the hospitals in outpatient care and the provision of ancillary services is decisive.

33. The functional breakdown of expenditure on services provided by hospitals (HP.1) in 1998 and in 2001 was as follows:

- inpatient care: 79.5% and 81.8%;
- outpatient care: 11.8% and 10.3%; and
- ancillary services (HC.4.): 6.7% and 6.9%.

34. **Day-care services** / functions (HC-D) include day-care received in inpatient care institutions, kidney dialyses and care-type treatment.

35. The bulk of day-care is comprised of kidney dialyses. In 2001 this was divided up as follows:

- general hospitals (HP.1.1.) represented 15.7% and
- private stations (dialysis stations from HP.3.4.) represented 84.3%.

36. **Outpatient care institutions** (HP.3) include a wide range of providers. The scope of outpatient centres (HP.3.4.) includes independent specialised care clinics, dispensaries and kidney dialysis stations.

37. Breakdown by function of expenditures on services provided by outpatient care institutions (HP.3.) in 2001 was as follows:

- inpatient care: 0.4%;
- one-day-care: 4.4%;
- outpatient care: 76.8%;
- home care: 0.6%;
- ancillary services (HC.4.): 15.3%;
- prevention and public health care (HC.5.): 1.4%; and
- other cares: 1.1 %.

38. The current SHA tables can not provide information as to how much has been spent in total on laboratory services or diagnostic imaging. Ancillary services (HC.4.) include only services provided in outpatient care, and not laboratory and diagnostic imaging services provided through inpatient care. This latter forms part of the inpatient care (included in the amount paid on the basis of the DRG).

39. **Ancillary services** (HC.4.) include clinical laboratory and diagnostic imaging services, rescue and ambulance, blood supply and other ancillary services. In 2001 5.8% of total expenditure was spent on ancillary services.

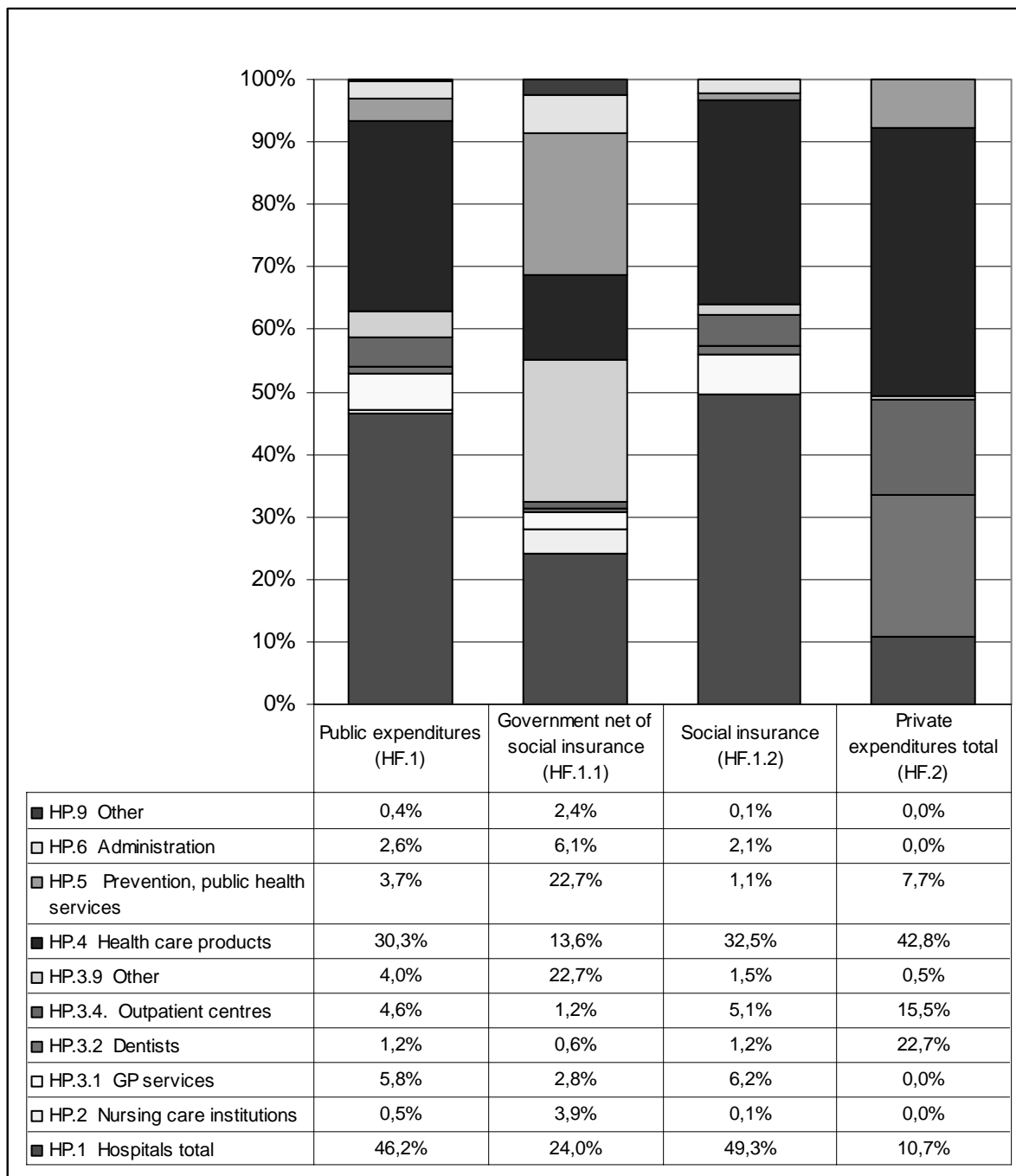
40. In 2001, the expenditure on ancillary services was paid to the following providers:

- 41.7% hospitals (HP.1.),
- 11.8% outpatient centres (HP.3.4.),
- 5.2% diagnostic centres (HP.3.5.), and
- 41.3% ambulance services and HBTS (HP.3.9.).

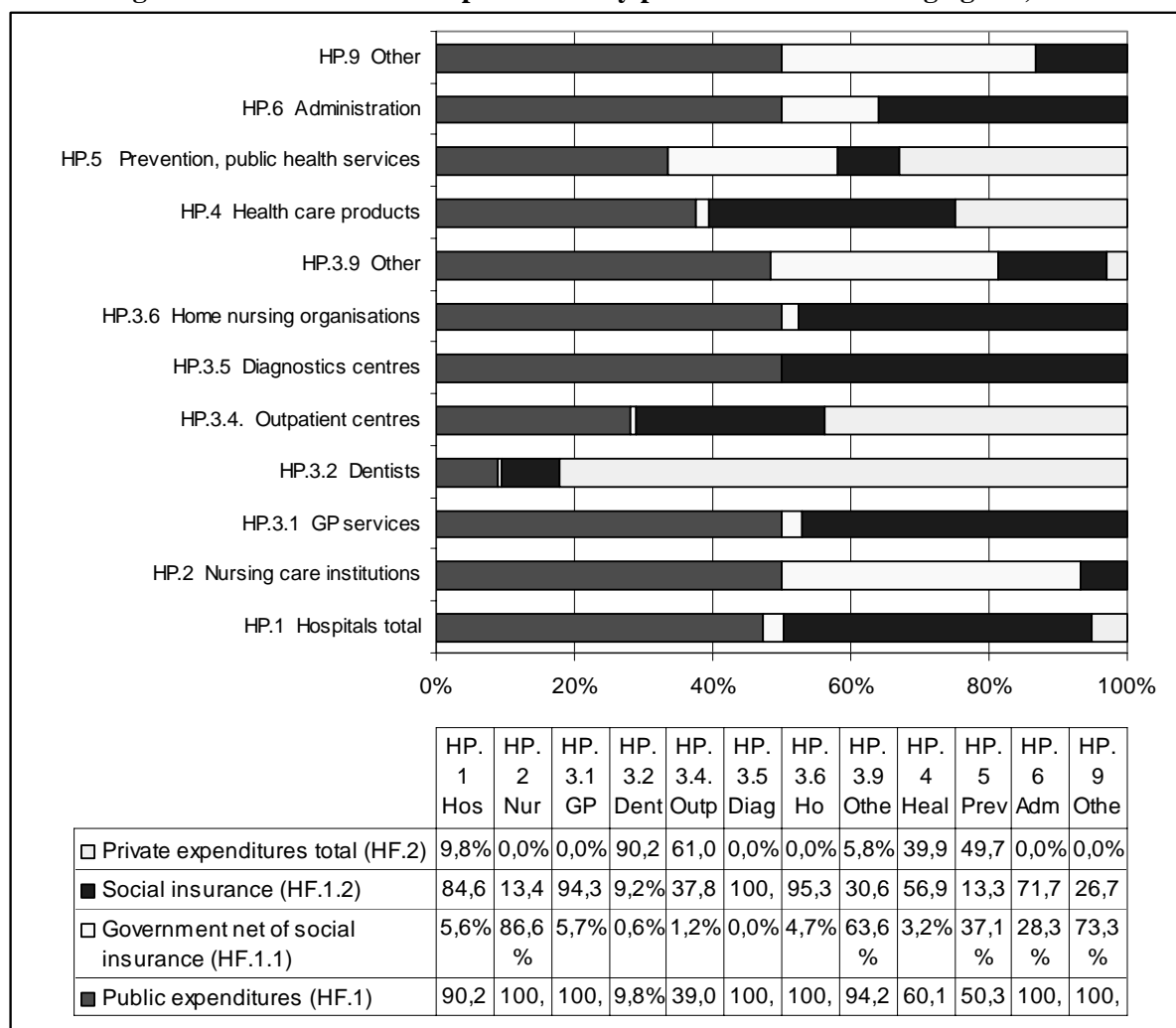
**Current health expenditure by provider and financing agent (SHA Table 3)**

41. In 2001 the breakdown of the current health expenditures by financing agent and by provider is shown in Figures 11 and 12.

**Figure 11. Spending structure of financing agents, 2001**



**Figure 12. Current health expenditures by providers and financing agents, 2001**



42. As can be seen in Figure 12:

– Expenditure on hospitals’ services by source of funding in 2001 was as follows:

- 5.6% government net of social insurance (HF.1.1);
- 84.6% social insurance (HF.1.2); and
- 9.8% private (HF.2).

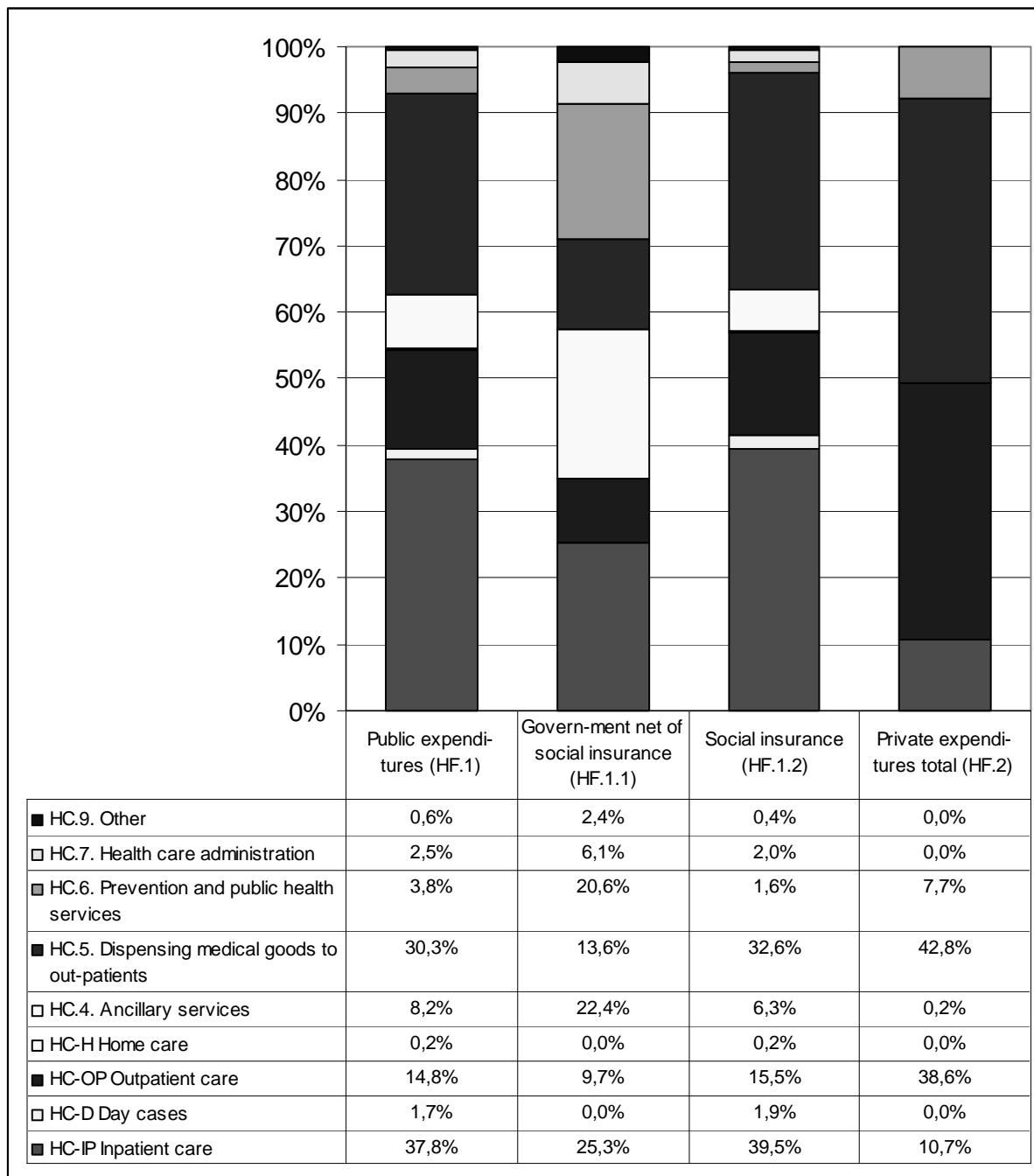
– Expenditure on ambulatory health care provider by source of funding in 2001 was as follows:

- 9.5% government net of social insurance (HF.1.1);
- 37.8% social insurance (HF.1.2); and
- 52.7% private (HF.2).

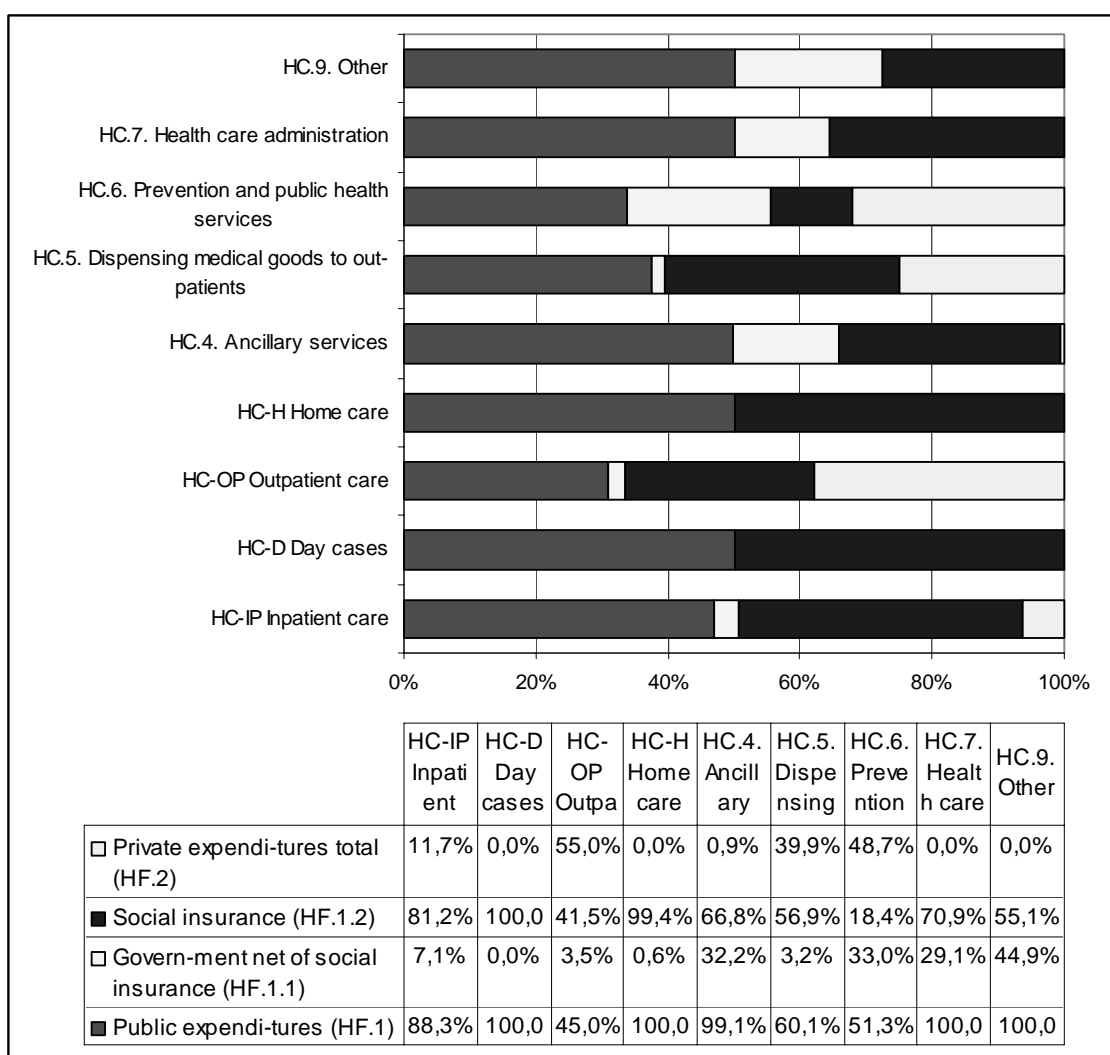
**Current health expenditure by function and financing agent (SHA Table 4)**

43. In 2001 the breakdown of the current health expenditures by financing agents and by function shows the Figure 13 and 14.

**Figure 13. Functional structure of spending by financing agent, 2001**



**Figure 13. Current health expenditure by function and financing agent, 2001**



**Future developments**

44. In 2004-2005, the Central Statistical Office (HCSO) will introduce a new data collection among private health care providers. The National Health Accounts Team developed the Private Health Provider Questionnaire in 2003 and it has been included in the national statistical program. The PHPQ will ensure that the data necessary for functional breakdown remain available in the future when many public hospitals – currently operating as budgetary institutions with detailed reporting obligation to the Treasury – are expected to be transformed into public or private companies.

45. Under an EU Phare project, development of the National Health Account Information System (NHA-IS), as a sub-system of the HCSO information system, started in 2004. The (NHA-IS) is to develop a properly parameterised and customised application software solution that will be able to ensure the development of a consistent data structure; to connect the data sources located at different institutions of public administration and the National Health Account Database (located at the Central Statistical Office) and to convert the data from data sources into the data structures of the NHA-IS; to process and present data of NHA; publish NHA data analysis; and process results on the HCSO website.

## ANNEX 1 :METHODOLOGY

### Data sources

#### *Main sources for public expenditure figures:*

46. The main data sources for NHA are the databases of the organisations listed below:
1. Treasury
    - 1.1. *Annual budgetary reports of the budgetary institutions*
    - 1.2. *National Health Insurance Fund Administration*
    - 1.3. *Financing data of public and private health care providers*
  2. National Public Health and Medical Officer Service
    - 2.1. *Occupational health data (in-kind data)*
    - 2.2. *Employee data of the ÁNTSZ to the several estimation*
  3. Ministry of Finance
    - 3.1. *Annual report of Central Budget*
  4. Hungarian Central Statistical Office:
    - 4.1. *Occupational health data (in-kind data)*
    - 4.2. *Headcount statistics of employees in health care and in the social sector*
    - 4.3. *Investment statistics*
    - 4.4. *National Accounts*
    - 4.5. *Surveys conducted for NHA (revenues of budgetary institutions, health funds)*
  5. Hungarian Tax and Financial Control Administration – Information Office
  6. Headcount data and investment data of the Ministries which surveillance health institutes.
  7. Centre for Healthcare Information of the Ministry of Health, Social and Family Affairs

47. Data used for the compilation of NHA are generated corresponding to the administrative structure of the Hungarian health care system (namely: in the budget reports of budgetary institutions, financial health insurance data and data from closing accounts). With the use of these sources and mapping expenditure to ICHA, NHA elaborates new information that complies with the SHA (NHA database).

#### *Main sources for private expenditures*

1. *National Health Insurance Fund Administration (NHIFA)*
  - 1.1. *Financing data of private institutes*
2. Hungarian Tax and Financial Control Administration (APEH)
  - 2.1. *Annual reports of the Self-employed*
  - 2.2. *Annual report of the private enterprises*
3. Central Statistical Office:
  - 3.1. *Statistical report of the non-profit organisations*

- 3.2. Household statistics
- 3.3. Occupational health data (in-kind data)
- 3.4. Headcount statistics of employees in health care and in the social sector
- 3.5. Investment statistics
- 3.6. Retail trade statistics (medicines, medical appliances)
- 3.7. National Accounts

#### 4. Supervisory Agency of Mutual Insurance Funds

### 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	Public finances	
HF.1.1	General government excluding social security funds	Payments for households' production are not included
HF.1.1.1	Central government	
HF.1.1.2	State/provincial government	Includes both HF.1.1.2 and HF.1.1.3
HF.1.1.3	Local/municipal government	
HF.1.2	Social security funds	
HF.2	Private sector	
HF.2.1	Private social insurance	Includes: mutual funds operated by large companies. Estimation based on survey conducted under the NHA project.
HF.2.2	Private insurance enterprises (other than social insurance)	Data are not available
HF.2.3	Private household out-of-pocket expenditure	Data from the Hungarian NA. Under-the-table payment is also included.
HF.2.3.1	Out-of-pocket excluding cost-sharing	na
HF.2.3.2	Cost-sharing: central government	na
HF.2.3.3	Cost-sharing: state/provincial government	na
HF.2.3.4	Cost-sharing: local/municipal government	na
HF.2.3.5	Cost-sharing: social security funds	na
HF.2.3.6	Cost-sharing: private social insurance	na
HF.2.3.7	Cost-sharing: other private insurance	na
HF.2.3.9	All other cost-sharing	na
HF.2.4	Non-profit institutions serving households (other than social insurance)	Estimates based on survey on NPISH by the Central Statistical Office
HF.2.5	Corporations (other than health insurance)	Estimates based on the number and price of occupational medical checks.
HF.3	Rest of the world	

**Health Expenditure by Function**

<b>ICHA</b>	<b>SHA Manual</b>	<b>Categories used in national practice and / or departures from the ICHA as to the content of the category</b>
HC.1.1	Inpatient curative care	
HC.1.2	Day cases of curative care	Includes all day-care expenditure (the main item: kidney dialysis)
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	All home care expenditure is reported under HC.3.3
HC.2	Services of rehabilitative care	
HC.2.1	Inpatient rehabilitative care	
HC.2.2	Day cases of rehabilitative care	All day-care expenditure is reported under HC.1.2
HC.2.3	Outpatient rehabilitative care	
HC.2.4	Services of rehabilitative home care	All home care expenditure is reported under HC.3.3
HC.3	Services of long-term nursing care	
HC.3.1	Inpatient long-term nursing care	Long-term nursing care provided in residential care homes are estimated based on manpower costs of medical personnel
HC.3.2	Day cases of long-term nursing care	All day-care expenditure is reported under HC.1.2
HC.3.3	Long-term nursing care: home care	Includes HC.1.4 and HC.2.4. Payments for households' production are not included
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.5.2.1	Glasses and other vision products	Division of HC.5.2 not possible
HC.5.2.2	Orthopaedic appliances and other prosthetics	Division of HC.5.2 not possible
HC.5.2.3	Hearing aids	Division of HC.5.2 not possible
HC.5.2.4	Medico-technical devices, including wheelchairs	Division of HC.5.2 not possible
HC.5.2.9	All other miscellaneous medical durables	Division of HC.5.2 not possible

HC.6	Prevention and public health services	
HC.6.1	Maternal and child health; family planning and counselling	Division of HC.6 not possible
HC.6.2	School health services	Division of HC.6 not possible
HC.6.3	Prevention of communicable diseases	Division of HC.6 not possible
HC.6.4	Prevention of non-communicable diseases	Division of HC.6 not possible
HC.6.5	Occupational health care	
HC.6.9	All other miscellaneous public health services	Division of HC.6 not possible
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	na
HC.7.2.1	Health administration and health insurance: social insurance	na
HC.7.2.2	Health administration and health insurance: other private	na
HC.9.		
<b>Health Related Expenditures</b>		
HC.R.1	Capital formation of health care provider institutions	Data includes only capital formation by government for hospitals, R&D institutions and by social security funds/private health insurance for their own buildings and own providers of health care. Investment for other providers (especially ambulatory providers) is not included.
HC.R.2	Education and training of health personnel	
HC.R.3	Research and development in health	Does not include private enterprises, especially pharmaceutical and medico-technical industry. Only R&D financed by public funds are included.
HC.R.4	Food, hygiene and drinking water control	No data available.
HC.R.5	Environmental health	No data available.
HC.R.6	Administration and provision of social services in kind to assist living with disease and impairment	No data available.
HC.R.7	Administration and provision of health-related cash-benefits	

**Health Expenditure by Provider**

<b>ICHA</b>	<b>SHA Manual</b>	<b>Categories used in national practice and / or departures from the ICHA as to the content of the category</b>
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	
HP.2.1	Nursing care facilities	Dissection of HP.2 is not possible
HP.2.2	Residential mental retardation, mental health and substance abuse facilities	Dissection of HC.6 is not possible
HP.2.3	Community care facilities for the elderly	Dissection of HC.6 is not possible
HP.2.9	All other residential care facilities	Dissection of HC.6 is not possible
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	Dissection of HP.3.4 is not possible
HP.3.4.2	Outpatient mental health and substance abuse centres	Dissection of HP.3.4 is not possible
HP.3.4.3	Free-standing ambulatory surgery centres	Dissection of HP.3.4 is not possible
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	Dissection of HP.3.4 is not possible
HP.3.5	Medical and diagnostic laboratories	
HP.3.6	Providers of home health care services	
HP.3.9	Other providers of ambulatory health care	
HP.3.9.1	Ambulance services	
HP.3.9.2	Blood and organ banks	
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	Dissection of HP.4 is not possible
HP.4.2	Retail sale and other suppliers of optical glasses and other vision products	Dissection of HP.4 is not possible
HP.4.3	Retail sale and other suppliers of hearing aids	Dissection of HP.4 is not possible
HP.4.4	Retail sale and other suppliers of medical appliances (other than optical glasses and hearing aids)	Dissection of HP.4 is not possible
HP.4.9	All other miscellaneous sale and other suppliers of pharmaceuticals and medical goods	Dissection of HP.4 is not possible
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	na
HP.6.4	Other (private) insurance	na
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	na
HP.7.9	All other industries as secondary producers of health care	
HP.9	Rest of the world	

## ANNEX 2: TABLES

**Table A1**  
**Total health expenditure by financing agents**

		First available year		Last available year	
		1998		2001	
		million HUF	percent	million HUF	percent
HF.1	General government	551,704	74.8%	754,412	69.0%
HF.1.1	General government excluding social security funds	91,352	12.4%	126,212	11.5%
HF.1.1.1	Central government	74,798	10.1%	96,497	8.8%
HF.1.1.2;1.1.3	Provincial/local government	16,554	2.2%	29,716	2.7%
HF.1.2	Social security funds	460,352	62.4%	628,200	57.4%
HF.2	Private sector	186,053	25.2%	339,293	31.0%
HF.2.1	Private social insurance	289	0.0%	3,234	0.3%
HF.2.2	Private insurance enterprises (other than social insurance)	-	-	-	-
HF.2.3	Private household out-of-pocket expenditure	164,550	22.3%	302,877	27.7%
HF.2.4	Non-profit institutions serving households (other than social insurance)	8,544	1.2%	10,817	1.0%
HF.2.5	Corporations (other than health insurance)	12,669	1.7%	22,365	2.0%
HF.3	Rest of the world	-	-	-	-
	<b>Total health expenditure</b>	<b>737,757</b>	<b>100.0%</b>	<b>1,093,705</b>	<b>100.0%</b>

**Table A2**  
**Health expenditure by function of care**

		First available year		Last available year	
		1998		2001	
		million HUF	percent	million HUF	percent
HC.1;2	Services of curative & rehabilitative care	350,357	47.5%	533,106	48.7%
HC.1.1;2.1	Inpatient curative & rehabilitative care	200,801	27.2%	290,248	26.5%
HC.1.2;2.2	Day cases of curative & rehabilitative care	7,482	1.0%	12,131	1.1%
HC.1.3;2.3	Outpatient curative & rehabilitative care	142,074	19.3%	230,727	21.1%
HC.1.4;2.4	Home care (curative & rehabilitative)	988	0.1%	1,471	0.1%
HC.3	Services of long-term nursing care	16,503	2.2%	17,477	1.6%
HC.3.1	Inpatient long-term nursing care	15,514	2.1%	16,006	1.5%
HC.3.2	Day cases of long-term nursing care	-	-	-	-
HC.3.3	Home care (long term nursing care)	989	0.1%	1,471	0.1%
HC.4	Ancillary services to health care	34,909	4.7%	60,337	5.5%
HC.4.1	Clinical laboratory	6,934	0.9%	17,543	1.6%
HC.4.2	Diagnostic imaging	11,938	1.6%	17,487	1.6%
HC.4.3	Patient transport and emergency rescue	10,213	1.4%	15,882	1.5%
HC.4.9	All other miscellaneous ancillary services	23	0.0%	304	0.0%
HC.5	Medical goods dispensed to outpatients	242,331	32.8%	359,372	32.9%
HC.5.1	Pharmaceuticals and other medical non-durables	-	-	311,919	28.5%
HC.5.2	Therapeutic appliances and other medical durables	-	-	47,453	4.3%
HC.6	Prevention and public health services	32,612	4.4%	53,752	4.9%
HC.7	Health administration and health insurance	13,954	1.9%	18,661	1.7%
	<b>CURRENT HEALTH EXPENDITURE</b>	<b>692,742</b>	<b>93.9%</b>	<b>1,047,210</b>	<b>95.7%</b>
HC.R.1	Capital formation of health care provider institutions	40,653	5.5%	42,569	3.9%
	<b>TOTAL HEALTH EXPENDITURE</b>	<b>737,757</b>	<b>100.0%</b>	<b>1,093,705</b>	<b>100.0%</b>

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

		First available year		Last available year	
		1998		2001	
		million HUF	percent	million HUF	percent
	<i>Inpatient care</i>	216,711	31.3%	305,654	29.2%
HC.1.1;2.1	Curative & rehabilitative care	-	-	257,405	24.6%
HC.3.1	Long-term nursing care	-	-	12,498	1.2%
	<i>Services of day-care</i>	7,483	1.1%	12,131	1.2%
HC.1.2;2.2	Day cases of curative & rehabilitative care	7,483	1.1%	12,131	1.2%
HC.3.2	Day cases of long-term nursing care	-	-	-	-
	<i>Outpatient care</i>	143,534	20.7%	234,539	22.4%
HC.1.3;2.3	Outpatient curative & rehabilitative care	137,524	19.8%	234,539	22.4%
HC.1.3.1	Basic medical and diagnostic services	34,998	5.0%	42,698	4.1%
HC.1.3.2	Outpatient dental care	49,830	7.2%	89,219	8.5%
HC.1.3.3	All other specialised health care	52,696	7.6%	83,115	7.9%
HC.1.3.9;2.3	All other outpatient curative care	6,010	0.9%	19,507	1.9%
	<i>Home care</i>	988	0.1%	1,471	0.1%
HC.1.4;2.4	Home care (curative & rehabilitative)	988	0.1%	1,471	0.1%
HC.3.3	Home care (long term nursing care)	-	-	-	-
HC.4	<i>Ancillary services to health care</i>	34,910	5.0%	59,122	5.6%
HC.5	<i>Medical goods dispensed to outpatients</i>	242,331	35.0%	359,372	34.3%
HC.5.1	Pharmaceuticals and other medical non-durables	-	-	311,919	29.8%
HC.5.2	Therapeutic appliances and other medical durables	-	-	47,453	4.5%
	<b>Total expenditure on personal health care</b>	<b>645,957</b>	<b>93.2%</b>	<b>972,289</b>	<b>92.8%</b>
HC.6	<i>Prevention and public health services</i>	32,612	4.7%	53,255	5.1%
HC.7	<i>Health administration and health insurance</i>	13,955	2.0%	17,900	1.7%
	<b>Total current expenditure on health care</b>	<b>693,138</b>	<b>100.0%</b>	<b>1,047,949</b>	<b>100.0%</b>

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

		First available year		Last available year	
		1998		2001	
		million HUF	percent	million HUF	percent
HP.1	Hospitals	258,684	37.3%	365,601	34.9%
HP.2	Nursing and residential care facilities	4,040	0.6%	3,827	0.4%
HP.3	Providers of ambulatory health care	141,511	20.4%	245,746	23.5%
HP.3.1	Offices of physicians	32,434	4.7%	41,945	4.0%
HP.3.2	Offices of dentists	45,683	6.6%	83,959	8.0%
HP.3.3-3.9	All other providers of ambulatory health care	63,394	9.2%	119,842	11.4%
HP.4	Retail sale and other providers of medical goods	242,331	35.0%	359,372	34.3%
HP.5	Provision and administration of public health	31,605	4.6%	52,183	5.0%
HP.6	General health administration and insurance	13,572	2.0%	18,461	1.8%
HP.6.1	Government administration of health	4,982	0.7%	4,112	0.4%
HP.6.2	Social security funds	8,420	1.2%	13,232	1.3%
HP.6.3;6.4	Other social insurance	-	-	-	-
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	1,042	0.2%	2,759	0.3%
	<b>Total current expenditure on health care</b>	<b>692,785</b>	<b>100.0%</b>	<b>1,047,947</b>	<b>100.0%</b>

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ANNEX 3: HUNGARY 2001 SHA TABLES

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

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	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 health 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
<i>In-patient care</i>	297.7	0.3	0.9	0.0	-	-	0.5	-	-	-	-	-	-	0.1	-	-	-	-	7.2	-
Curative and rehabilitative care	288.8	-	0.6	-	-	-	0.1	-	-	-	-	-	-	0.0	-	-	-	-	0.9	-
Long-term nursing care	8.9	0.3	0.4	0.0	-	-	0.4	-	-	-	-	-	-	0.1	-	-	-	-	6.3	-
<i>Services of day-care</i>	12.1	-	10.2	0.0	-	-	10.2	-	-	-	-	-	-	-	-	-	-	-	0.0	-
Curative and rehabilitative care	12.1	-	10.2	0.0	-	-	10.2	-	-	-	-	-	-	-	-	-	-	-	0.0	-
Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Out-patient care</i>	230.7	0.2	177.3	34.8	82.3	-	59.1	0.0	0.0	1.1	-	-	-	3.4	1.0	-	-	-	11.2	-
Basic medical and diagnostic services	42.7	0.4	0.0	35.9	34.1	0.0	1.3	-	0.0	0.5	-	-	-	0.9	-	-	-	-	5.4	-
Out-patient dental care	89.0	2.4	-	84.3	82.3	-	1.4	-	-	-	-	-	-	0.6	-	-	-	-	1.6	-
All other specialised health care	80.7	23.2	0.1	54.2	0.1	0.0	53.5	0.0	-	0.5	-	-	-	1.3	-	-	-	-	1.9	-
All other out-patient care	17.7	11.6	0.0	2.3	0.0	-	2.8	0.0	-	0.1	-	-	-	0.6	1.0	-	-	-	2.2	-
<i>Home care</i>	1.5	0.0	0.0	1.4	0.0	-	0.0	-	1.3	0.0	-	-	-	0.0	-	-	-	-	0.1	-
Curative and rehabilitative care	1.5	0.0	0.0	1.4	0.0	-	0.0	-	1.3	0.0	-	-	-	0.0	-	-	-	-	0.1	-
Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ancillary services</i>	25.1	0.0	35.2	0.0	-	7.1	3.1	3.1	-	25.0	-	-	-	-	-	-	-	-	0.0	-
Medical goods	359.4	-	-	-	-	-	-	-	-	-	359.4	-	-	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic appliances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditure on personal health care</b>	970.3	362.4	0.5	225.1	34.9	82.3	76.9	3.2	1.4	26.4	359.4	-	-	3.6	1.0	-	-	-	18.5	-
Prevention and public health services	53.8	1.3	0.0	3.3	1.4	-	1.8	-	-	0.0	-	-	-	42.4	-	-	-	-	6.8	-
Health administration and health insurance	18.7	0.4	-	-	-	-	-	-	-	-	-	-	-	-	18.1	-	-	-	0.2	-
Other unspecified	4.5	-	-	2.5	-	-	-	-	-	2.5	-	-	-	-	-	-	-	-	2.0	-
<b>Total current health expenditure</b>	1,047	364.1	0.5	230.8	36.3	82.3	78.7	3.2	1.4	28.9	359.4	-	-	46.0	19.1	-	-	-	27.4	-

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	Offices of physicians	HP.3.1 Offices of dentists	HP.3.2 Offices of other health practitioners	HP.3.3 Out-patient centres	HP.3.4 Medical and diagnostic laboratories	HP.3.5 Providers of home health care services	HP.3.6 All other providers of ambulatory health care	HP.3.9 Retail sale of medical goods care	HP.4 Dispensing chemists	HP.4.1 All other sales of medical goods	HP.4.2- 4.9 Providers of public health programmes	HP.5 General health admin. and insurance	HP.6.1 Government admin. of health funds	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	HP.7 All other industries	HP.9 Rest of the world
<i>In-patient care</i>	97.2	0.1	0.3	0.0	-	-	0.2	-	-	0.1	-	-	-	0.0	-	-	-	-	2.3	-
Curative and rehabilitative care	99.5	-	0.2	-	-	-	0.0	-	-	0.1	-	-	-	0.0	-	-	-	-	0.3	-
Long-term nursing care	55.9	1.8	2.4	0.0	-	-	2.3	-	-	-	-	-	-	0.7	-	-	-	-	39.2	-
<i>Services of day-care</i>	15.7	-	84.3	0.0	-	-	84.3	-	-	-	-	-	-	-	-	-	-	-	0.0	-
Curative and rehabilitative care	15.7	-	84.3	0.0	-	-	84.3	-	-	-	-	-	-	-	-	-	-	-	0.0	-
Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Out-patient care</i>	16.3	0.1	76.9	15.1	35.7	-	25.6	0.0	0.0	0.5	-	-	-	1.5	0.4	-	-	-	4.9	-
Basic medical and diagnostic services	0.9	0.1	84.1	79.8	0.1	-	3.1	-	0.1	1.1	-	-	-	2.2	-	-	-	-	12.7	-
Out-patient dental care	2.7	-	94.7	0.7	92.5	-	1.6	-	-	-	-	-	-	0.7	-	-	-	-	1.8	-
All other specialised health care	28.8	0.2	67.1	0.1	0.0	-	66.3	0.0	-	0.6	-	-	-	1.6	-	-	-	-	2.3	-
All other out-patient care	65.5	0.2	12.8	0.0	-	-	15.7	0.1	-	0.7	-	-	-	3.4	5.4	-	-	-	12.7	-
<i>Home care</i>	1.3	0.3	93.8	2.7	-	-	0.5	-	90.5	0.1	-	-	-	0.0	-	-	-	-	4.5	-
Curative and rehabilitative care	1.3	0.3	93.8	2.7	-	-	0.5	-	90.5	0.1	-	-	-	0.0	-	-	-	-	4.5	-
Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ancillary services</i>	41.7	0.0	58.3	0.0	-	-	11.8	5.2	-	41.4	-	-	-	-	-	-	-	-	0.0	-
Medical goods	-	-	-	-	-	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic appliances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditure on personal health care</b>	37.3	0.1	23.2	3.6	8.5	-	7.9	0.3	0.1	2.7	37.0	-	-	0.4	0.1	-	-	-	1.9	-
Prevention and public health services	2.4	0.0	6.1	2.7	-	-	3.4	-	-	0.0	-	-	-	78.9	-	-	-	-	12.6	-
Health administration and health insurance	2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	97.0	-	-	-	0.9	-
Other unspecified	-	-	55.1	-	-	-	-	-	-	55.1	-	-	-	-	-	-	-	-	44.9	-
<b>Total current health expenditure</b>	34.8	0.0	22.0	3.5	7.9	-	7.5	0.3	0.1	2.8	34.3	-	-	4.4	1.8	-	-	-	2.6	-

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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 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	HP.9 Rest of the world
<i>In-patient care</i>	81.8	56.4	0.4	0.0	-	-	0.6	-	-	1.4	-	-	-	0.3	-	-	-	-	26.2	-
Curative and rehabilitative care	79.3	-	0.2	-	-	-	0.2	-	-	1.4	-	-	-	0.0	-	-	-	-	3.3	-
Long-term nursing care	2.5	56.4	0.2	0.0	-	-	0.5	-	-	-	-	-	-	0.3	-	-	-	-	22.8	-
<i>Services of day-care</i>	1.2	0.5	-	4.4	0.0	-	13.0	-	-	-	-	-	-	-	-	-	-	-	0.0	-
Curative and rehabilitative care	1.2	0.5	-	4.4	0.0	-	13.0	-	-	-	-	-	-	-	-	-	-	-	0.0	-
Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Out-patient care</i>	10.3	38.2	76.8	95.9	100.0	-	75.0	1.3	2.1	3.6	-	-	-	7.5	5.0	-	-	-	40.9	-
Basic medical and diagnostic services	0.1	5.3	15.6	93.9	0.0	-	1.7	-	2.1	1.6	-	-	-	2.0	-	-	-	-	19.9	-
Out-patient dental care	0.7	-	36.5	1.6	100.0	-	1.8	-	-	-	-	-	-	1.4	-	-	-	-	5.9	-
All other specialised health care	6.4	25.3	23.5	0.3	0.0	-	68.0	1.0	-	1.6	-	-	-	2.7	-	-	-	-	6.9	-
All other out-patient care	3.2	7.6	1.0	0.0	-	-	3.5	0.4	-	0.4	-	-	-	1.3	5.0	-	-	-	8.2	-
<i>Home care</i>	0.1	0.0	0.9	0.6	0.1	-	0.0	-	97.9	0.0	-	-	-	0.0	-	-	-	-	0.2	-
Curative and rehabilitative care	0.1	0.0	0.9	0.6	0.1	-	0.0	-	97.9	0.0	-	-	-	0.0	-	-	-	-	0.2	-
Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ancillary services</i>	6.9	0.2	15.3	0.0	-	-	9.1	98.7	-	86.3	-	-	-	-	-	-	-	-	0.0	-
Medical goods	34.3	-	-	-	-	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic appliances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditure on personal health care</b>	99.5	95.6	97.5	96.0	100.0	-	97.7	100.0	100.0	91.4	100.0	-	-	7.7	5.0	-	-	-	67.3	-
Prevention and public health services	0.3	4.4	1.4	4.0	-	-	2.3	-	-	0.0	-	-	-	92.3	-	-	-	-	24.7	-
Health administration and health insurance	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	95.0	-	-	-	0.6	-
Other unspecified	-	-	1.1	-	-	-	-	-	-	8.6	-	-	-	-	-	-	-	-	7.4	-
<b>Total current health expenditure</b>	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 (HUF, billions)

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	329.8	20.4	309.4	35.8	-	-	-	-	-	-	-
Nursing and residential care facilities	HP.2	3.8	3.3	0.5	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	245.7	23.3	92.9	129.6	-	-	-	-	-	-	-
Offices of physicians	HP.3.1	41.9	2.4	39.2	0.3	-	-	-	-	-	-	-
Offices of dentists	HP.3.2	8.3	0.5	7.8	75.7	-	-	-	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	84.9	33.1	32.1	51.8	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	3.2	-	3.2	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	1.4	0.1	1.4	-	-	-	-	-	-	-	-
Other providers of ambulatory care	HP.3.9	30.4	19.3	9.3	1.8	-	-	-	-	-	-	-
Retail sale of medical goods	HP.4	359.4	11.6	204.5	143.4	-	-	-	-	-	-	-
Dispensing chemists	HP.4.1	311.9	11.6	179.5	120.9	-	-	-	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	47.5	-	25.0	22.5	-	-	-	-	-	-	-
Providers of public health programmes	HP.5	52.2	26.3	6.9	25.9	-	-	-	-	-	-	-
Health administration and insurance	HP.6	18.5	5.2	13.2	-	-	-	-	-	-	-	-
Government (excluding social insurance)	HP.6.1	4.1	4.1	-	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	13.2	-	13.2	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	-	-	-	-	-	-	-	-	-	-	-
All other providers of health	HP.6.9	1.1	1.1	-	-	-	-	-	-	-	-	-
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	2.8	2.0	0.7	-	-	-	-	-	-	-	-
<b>Total expenditure on health</b>		713.4	85.2	628.2	334.6	-	-	-	-	-	-	-
		1,047.9										

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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	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.3
		General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Rest of the world
Hospitals	HP.1	90.2	5.6	84.6	9.8	-	-	-	-	-	-	-
Nursing and residential care facilities	HP.2	100.0	86.6	13.4	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	100.0	47.3	37.8	52.7	-	-	-	-	-	-	-
Offices of physicians	HP.3.1	99.2	5.7	93.6	0.8	-	-	-	-	-	-	-
Offices of dentists	HP.3.2	9.9	0.6	9.2	90.1	-	-	-	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	39.0	1.2	37.8	61.0	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	100.0	-	100.0	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	100.0	4.7	95.3	-	-	-	-	-	-	-	-
Other providers of ambulatory care	HP.3.9	94.2	63.6	30.6	5.8	-	-	-	-	-	-	-
Retail sale of medical goods	HP.4	60.1	3.2	56.9	39.9	-	-	-	-	-	-	-
Dispensing chemists	HP.4.1	61.2	3.7	57.5	38.8	-	-	-	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	52.7	-	52.7	47.3	-	-	-	-	-	-	-
Providers of public health programmes	HP.5	100.0	37.1	13.3	49.7	-	-	-	-	-	-	-
Health administration and insurance	HP.6	100.0	28.3	71.7	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
All other providers of health	HP.6.9	100.0	100.0	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	-	-	-	-	-	-	-	-	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	100.0	73.3	26.7	31.9	-	-	-	-	-	-	-
<b>Total expenditure on health</b>		68.1	8.1	59.9	-	-	-	-	-	-	-	-

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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)
Hospitals	HP.1	46	24	49	11	-	-	-	-	-	-
Nursing and residential care facilities	HP.2	1	4	0	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	16	27	15	39	-	-	-	-	-	-
Offices of physicians	HP.3.1	6	3	6	0	-	-	-	-	-	-
Offices of dentists	HP.3.2	1	1	1	23	-	-	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	5	1	5	15	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	0	0	1	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	0	0	0	-	-	-	-	-	-	-
Other providers of ambulatory care	HP.3.9	4	23	1	1	-	-	-	-	-	-
Retail sale of medical goods	HP.4	30	14	33	43	-	-	-	-	-	-
Dispensing chemists	HP.4.1	27	14	29	36	-	-	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	5	4	4	7	-	-	-	-	-	-
Providers of public health programmes	HP.5	5	23	1	8	-	-	-	-	-	-
Health administration and insurance	HP.6	2	6	2	-	-	-	-	-	-	-
Government (excluding social insurance)	HP.6.1	1	5	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	2	-	2	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	-	-	-	-	-	-	-	-	-	-
All other providers of health	HP.6.9	0	1	-	-	-	-	-	-	-	-
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	0	2	0	-	-	-	-	-	-	-
<b>Total expenditure on health</b>		100	100	100	100	-	-	-	-	-	-

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SHA Table 4.1 Current expenditure on health by function of care and source of funding - 2001 (HUF, billions)

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.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.3
			General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance schemes	Other private insurance	Private household out-of-pocket payments	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Rest of the world
Personal health care services	HC.1-HC.4	612.9	447.6	49.6	398.0	165.3	0.9	0.9	-	154.0	5.5	4.8	-
In-patient services		305.7	269.9	22.3	247.6	35.8	-	-	-	31.4	2.9	1.5	-
Day care services		12.1	12.1	0.0	12.1	-	-	-	-	-	-	-	-
Out-patient services		234.5	105.5	8.2	97.3	129.0	0.9	0.9	-	122.4	2.3	3.4	-
Home care services		1.5	1.5	0.0	1.5	-	-	-	-	-	-	-	-
Ancillary services	HC.4	59.1	58.6	19.1	39.5	0.6	-	-	-	0.2	0.3	-	-
Medical goods to out-patients	HC.5	359.4	216.0	11.6	204.5	143.4	1.7	1.7	-	141.7	-	-	-
Pharmaceuticals	HC.5.1	311.9	191.0	11.6	179.5	120.9	1.7	1.7	-	119.2	-	-	-
Therapeutic appliances	HC.5.2	47.5	25.0	-	25.0	22.5	-	-	-	22.5	-	-	-
Personal health care services and goods	HC.1-HC.5	972.3	663.6	61.1	602.5	308.7	2.6	2.6	-	295.7	5.5	4.8	-
Prevention and public health	HC.6	53.3	27.3	17.6	9.8	25.9	0.7	0.7	-	7.2	0.6	17.5	-
Health admin. and insurance	HC.7	17.9	17.9	5.2	12.7	-	-	-	-	-	-	-	-
Other	HC.9	4.5	4.5	2.0	2.5	-	-	-	-	-	-	-	-
<b>Current expenditure on health care</b>		<b>1,047.9</b>	<b>713.4</b>	<b>85.9</b>	<b>627.5</b>	<b>334.6</b>	<b>3.2</b>	<b>3.2</b>	<b>-</b>	<b>302.9</b>	<b>6.1</b>	<b>22.4</b>	<b>-</b>

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.3
		HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	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	73.0	8.1	64.9	27.0	0.1	0.1	-	25.1	0.9	0.8	-	
In-patient services		88.3	7.3	81.0	11.7	-	-	-	10.3	0.9	0.5	-	
Day care services		100.0	0.0	100.0	-	-	-	-	-	-	-	-	
Out-patient services		100.0	45.0	41.5	55.0	0.4	0.4	-	52.2	1.0	1.4	-	
Home care services		100.0	0.6	99.4	-	-	-	-	-	-	-	-	
Ancillary services	HC.4	99.1	32.2	66.8	0.9	-	-	-	0.4	0.5	-	-	
Medical goods to out-patients	HC.5	60.1	3.2	56.9	39.9	0.5	0.5	-	39.4	-	-	-	
Pharmaceuticals	HC.5.1	61.2	3.7	57.5	38.8	0.5	0.5	-	38.2	-	-	-	
Therapeutic appliances	HC.5.2	52.7	-	52.7	47.3	-	-	-	47.3	-	-	-	
Personal health care services and goods	HC.1 -HC.5	68.3	6.3	62.0	31.7	0.3	0.3	-	30.4	0.6	0.5	-	
Prevention and public health	HC.6	51.3	33.0	18.4	48.7	1.2	1.2	-	13.4	1.1	32.9	-	
Health admin. and insurance	HC.7	100.0	29.1	70.9	-	-	-	-	-	-	-	-	
Other	HC.9	100.0	44.9	55.1	-	-	-	-	-	-	-	-	
<b>Current expenditure on health care</b>		100.0	8.2	59.9	31.9	0.3	0.3	-	28.9	0.6	2.1	-	

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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.3
		HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	
		General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private 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	62.7	57.7	63.4	49.4	27.7	27.7	27.7	50.9	90.8	21.6	-
In-patient services		37.8	25.9	39.5	10.7	-	-	-	10.4	47.2	6.5	-
Day care services		1.7	0.0	1.9	-	-	-	-	-	-	-	-
Out-patient services		14.8	9.6	15.5	38.6	27.7	27.7	-	40.4	38.4	15.1	-
Home care services		0.2	0.0	0.2	-	-	-	-	-	-	-	-
Ancillary services	HC.4	8.2	22.2	6.3	0.2	-	-	-	0.1	5.3	-	-
Medical goods to out-patients	HC.5	30.3	13.4	32.6	42.8	51.9	51.9	-	46.8	-	-	-
Pharmaceuticals	HC.5.1	26.8	13.4	28.6	36.1	51.9	51.9	-	39.4	-	-	-
Therapeutic appliances	HC.5.2	3.5	-	4.0	6.7	-	-	-	7.4	-	-	-
Personal health care services and goods	HC.1-HC.5	93.0	71.1	96.0	92.3	79.6	79.6	-	97.6	90.8	21.6	-
Prevention and public health	HC.6	3.8	20.4	1.6	7.7	20.4	20.4	-	2.4	9.2	78.4	-
Health admin. and insurance	HC.7	2.5	6.1	2.0	-	-	-	-	-	-	-	-
Other	HC.9	0.6	2.4	0.4	-	-	-	-	-	-	-	-
<b>Current expenditure on health care</b>		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	-

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