OECD Senior Budget Officials – Health Committee Joint Network on the Fiscal Sustainability of Health Systems

Survey of Budget Officials on Budgeting Practices for Health

Contact person responsible for the questionnaire

Country: ________________________________________________
Name: ________________________________________________
Ministry: ______________________________________________
E-mail: ________________________________________________
Telephone: ____________________________________________

OECD contact

If you have any queries about the content of this questionnaire, please contact Camila Vammalle camila.vammalle@oecd.org or Ankit Kumar ankit.kumar@oecd.org

Deadline

Please send your responses by 25 October, 2013
OVERVIEW OF THE PROJECT AND OBJECTIVES OF THE SURVEY

Background

The growth in expenditures on health and long-term care is a key fiscal challenge in OECD countries, and has outpaced economic growth in recent years. Health is one of the largest areas of public expenditure in OECD countries and one where forecasts suggest spending climbing for the foreseeable future. As pressures for fiscal consolidation and the need to create fiscal space remain strong, most countries face the challenging task of financing more health expenditure while trying to achieve overall fiscal sustainability.

The recently created OECD Senior Budget Officials-Health Joint Network on the Fiscal Sustainability of Health Systems is seeking to produce a publication on improving fiscal sustainability of health systems. This report will look at drivers of health expenditure and tools to better manage them and align incentives to promote value for money. A key element of this publication will be an international comparison of budgeting practices for health.

Objective

This survey is targeted at officials working in Central Budget Authorities who focus on health issues across OECD countries. Health systems vary widely across countries (national health systems, social insurance systems, centralised, decentralised, etc.), and this variety is also reflected in a variety of budgeting treatments of health expenditure. The present survey aims to provide an internationally comparable set of data that will allow for the analysis and benchmarking of good practices in budgeting for health. Special attention will be given to institutional aspects and cooperation between parties in these processes. Results will be analyzed to present an overview of budgeting tools and practices used by OECD countries to ensure resource alignment for health systems sustainability.

How to complete

- Respondents are asked to describe the current situation (as of July 2013) and should reflect the situation in the country as a whole. Where this is not possible - due to significant regional differences in decentralised systems, for example - respondents should indicate the point of reference (e.g., the province with the largest population).

- Data requested should also be provided for the last available year (with the year specified in the space for comments following each question). Respondents are also given opportunities to provide comments or clarifications after each question.

- Lines and boxes allocated in the Survey are not indicative of the desired length of response. We encourage respondents to provide the Secretariat with information they consider sufficient to adequately answer the question.
Please use the following definitions:

- **Budget**: A comprehensive statement of Government financial plans including expenditures, revenues, deficit or surplus, and debt. The budget is the Government’s main economic policy document, indicating how the Government plans to use public resources to meet policy goals.

- **Capital expenditure**: Investments in physical assets such as buildings and equipment that can be used for a number of years.

- **Central Budget Authority (CBA)** is a public entity, or several co-ordinated entities, responsible for the custody and management of all (or the majority) of public funds. It is often part of the Central Government Ministry of Finance. The CBA has the leading role in maintaining aggregate fiscal discipline, ensuring compliance with the budget laws and enforcing effective control of budgetary expenditure. This Authority regulates budget execution but does not necessarily undertake the treasury function of disbursing public funds.

- **Central government** refers to the national, central, or federal government, as it may be defined differently across countries.

- **Discretionary spending**: Public expenditure that is governed by annual or other periodic appropriations, rather than by formulas or criteria set forth in authorising legislation.

- **Extra-budgetary funds**: Special funds owned by the Government, that are not part of the budget and that receive revenues from earmarked levies, possibly in addition to other sources such as fees and contributions from the general revenue fund. See also Off-Budget Expenditure

- **Sub-national governments** refers to all levels of government below the central government level (i.e includes both regional/state and local governments).

- **General government** refers to the central government, sub-national governments and social security funds together.

- **Grants/transfers** refer to payments from a government level to another, whether they are earmarked or general purpose, discretionary or mandatory.

- **Health debt**: the accumulation of financial obligations by government for the specific purpose of financing health deficits (see below).

- **Health deficit**: When annual health expenditures exceed annual revenues dedicated to health and recourse is sought to the government budget or other financing mechanisms for supplementary funding. This is generally only observed in countries with social insurance based financing.

- **Health budget overrun**: When annual health expenditures exceed the budgeted health allocation.

- **Health budget under-spending**: When annual health expenditures fail to meet the budgeted health allocation.

- **Health expenditure**: The definition of ‘health expenditure (or spending)’ used in this document is consistent with that in the OECD’s System of Health Accounts and can be found here: http://stats.oecd.org/Index.aspx?DataSetCode=SHA

- **Mandatory health spending (entitlements)**: Public expenditure that is governed by formulas or criteria set forth in authorising legislation, rather than by periodic appropriations.
SECTION 1: GENERAL INFORMATION

1. Are health expenditures included in the central government\(^1\) budget\(^2\)?
   - ☐ Health expenditures are a component of the central government budget (please go to question 4).
   - ☐ Health expenditures are not a component of the central government budget.
   - ☐ Only part of health expenditures are a component of the central government budget. Please provide further details: ________________________________________________________

2. If there is a specific health/social security budget: Does the health/social security budget require separate legislative approval to the central government budget?
   - ☐ No
   - ☐ Yes

3. If there is a specific health/social security budget: Is information about the health/social security budget included in the general budget documentation?
   - ☐ No
   - ☐ Yes

4. What is the number of full-time equivalent staff employed in dealing with health issues in the CBA?
   Total full-time staff: _______________________________________

5. Discretionary vs. mandatory health spending\(^3\): Over the last five years, what has been the average share of government health expenditures determined on a periodic (annual or multi-annual) basis and what portion is an entitlement (or a standing appropriation)?
   - ☐ Discretionary: _____ percent of total central government health expenditure
   - ☐ Mandatory: ______ percent of total central government health expenditure

6. Does the budgeting process and budget documents specify the following? Check all that apply
   - Budget allocation (or health expenditure ceilings) by sub-category of health care services (e.g. hospital in-patient services, primary care, pharmaceuticals, etc.)
   - ☐ No
   - ☐ Yes
     - If Yes:
       - ☐ These categories are used for informative (non-binding) purposes
       - ☐ These categories form the basis of appropriation
     - Please provide the number of categories explicitly considered in the budget, and the reference to the full list of categories

\(^{1}\) Please see definition in Technical Terms section
\(^{2}\) Please see definition in Technical Terms section
\(^{3}\) Please see definition in Technical Terms section
• Budget allocation to specific health objectives (e.g. cancer care, disability services, improving coordination of care)
  □ No
  □ Yes
  • If Yes:
    □ These categories are used for information (non binding) purposes
    □ These categories form the basis of appropriation
    • Please provide three examples of programs with significant budgets

1. _______________________________________________________
2. _______________________________________________________ 
3. _______________________________________________________

• Distinction between operating and capital expenditure in the budget for health
  □ No
  □ Yes
  • If Yes:
    □ These categories are used for information (non-binding) purposes
    □ These categories form the basis of appropriation
    • If Yes, please share any clarifications or comments

7. How many future years of estimates does the budget provide for health care spending? (BY = budget year) Check all that apply
  □ BY
  □ BY +1
  □ BY +2
  □ BY +3
  □ Other (please specify) ____________________

SECTION 2: PROJECTING HEALTH EXPENDITURE

8. Are long term projections for health care expenditure undertaken by government?
  □ No
  □ Yes
  • If Yes, how often does this occur? _____________________________________________

9. How many years do the long-term projections cover? Check all that apply
  □ Between 5-10 years
  □ Between 11-30 years
  □ Between 31-50 years
  □ Other or over 50 years, please specify________________________________________

4 Please see definition in Technical Terms section
10. **Which entity is primarily responsible for forecasting health expenditures?**

- Ministry of Health
- Central Budget Authority (e.g. Ministry of Finance)
- Prime Minister’s Office
- President’s Office
- Executive Agency (please specify)
- Parliament
- Independent Body (please specify)
- Other (please specify)
- Not Applicable

11. **Do projections indicate the following: (check as many as apply)**

- Total health expenditure
- Public health expenditure
- Private health expenditure
- Expenditure by age groups
- Categories of health expenditures (e.g. primary care, hospital, long term care)

- If so, please list categories of expenditures used

12. **Are health expenditure projections publicly available?**

- No, the projections are for internal purposes only
- Yes, they are published and available to the public

- If Yes, please provide a link to where projections may be found

13. **If you have additional comments on estimates and long-term projections in health, please use the box below.**

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5 Please see definition in *Technical Terms* section
3. DECENTRALISATION OF HEALTH FINANCING AND EXPENDITURE

14. On average over the past four years, what share of sub-national government’s health expenditure is financed by transfers from central government (or social security funds), and what share is financed by sub-national governments’ own revenues?

☐ Does not apply, sub-national governments do not participate in health spending
☐ Transfers from central government: ______ percent
☐ Transfers from social security: _______ percent
☐ Own sub-national government revenues: ______ percent

15. To help better understand the extent to which sub-national governments have autonomy over funds for health from central government (or social security), please indicate the share of the different types of transfers.

<table>
<thead>
<tr>
<th>Type of Transfer</th>
<th>Percent</th>
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<tbody>
<tr>
<td>General purpose transfer</td>
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<tr>
<td>Block grants for health</td>
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<tr>
<td>Grants for specific health objectives</td>
<td></td>
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<tr>
<td>Grants earmarked for specific health programs</td>
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<tr>
<td>Reimbursement for services delivered (e.g. DRG or Fee for service payments)</td>
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</tr>
<tr>
<td>Other (Please explain below)</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>100 Percent</td>
</tr>
</tbody>
</table>

- Comments

16. To what extent does central government (or social security) vary total resources transferred to sub-national governments for health from one year to the next?

☐ To a large extent – central government can significantly vary total resources from one year to the next
☐ To a moderate extent – central government can make changes within a specified margins
☐ To a small extent – central government has little capacity to vary total resources from year to year
☐ Resources are varied on a multi-year basis (every 3-5 years) and not generally year to year

17. What is the procedure for central government (or social security) to vary total resources transferred to sub-national governments from one year to the next (tick as many as apply)?

☐ Unilateral changes can be decided at the central (or social security) level
☐ Changes require re-negotiating a formula for the distribution of funds
☐ Changes cannot be made until the next statutory date for the revision of the formula
☐ Changes require negotiation and approval by all levels of government concerned but are not based on a formula
☐ Changes are based on reimbursement schedules that sub-national governments can influence
☐ Other (Please specify)________________________________

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6 Please see definition in Technical Terms section
7 The definition of ‘health expenditure’ is intended to be consistent with that which countries report to the OECD as part of the system of health accounts. This is available at: http://stats.oecd.org/Index.aspx?DataSetCode=SHA under ‘Definitions, Sources and Methods’.
8 Please see definition in Technical Terms section
18. Which party is primarily responsible for establishing the policy framework for health care that applies to sub-national governments? Please select only one answer
☐ Ministry of Health
☐ Central Budget Authority (e.g. Ministry of Finance)
☐ Ministry of Interior or of Local Administrations
☐ The executive branch of government (e.g. The President, Prime Minister, Cabinet)
☐ The legislative branch of government (Parliament)
☐ Executive Agency (please specify)____________________________________
☐ Independent Body (please specify)____________________________________
☐ Other (please specify)__________________________
☐ Not Applicable

19. What type of influence does the central government (CG) have over overall health spending by sub-national governments?
☐ CG has ultimate responsibility for health care financing yes/no
☐ CG sets targets for health spending by sub-national governments yes/no
☐ CG establishes performance targets for sub-national governments yes/no
☐ CG prescribes outputs or outcome measures for sub-national governments on health yes/no
☐ CG requires sub-national governments to carry out value for money analysis yes/no

20. Which party is primarily responsible for controlling health spending by sub-national governments?
Please select only one answer
☐ Ministry of Health
☐ Central Budget Authority (e.g. Ministry of Finance)
☐ Ministry of Interior or of Local Administrations
☐ The executive branch of government (e.g. The President, Prime Minister, Cabinet)
☐ The legislative branch of government (Parliament)
☐ Social Security Agency______________________________________________
☐ Executive Agency (please specify)____________________________________
☐ Independent Body (please specify)____________________________________
☐ Other (please specify)__________________________
☐ Not Applicable

21. If you have additional comments or remarks regarding the decentralization of health budgets, please use the box below.


22. For monitoring purposes, how current is information on health expenditure available to the Central Budget Authority (CBA)⁹?
   - No delay
   - 1 to 2 months
   - 3 to 6 months
   - 6 months to 1 year
   - 1 to 2 years
   - Above 2 years (please specify)

23. What explains this delay? Check all that apply and specify indicative reporting delays for each
   - Reporting by Ministry of Health. Reporting delay: ___________________________________
   - Reporting by health care providers. Reporting delay: ________________________________
   - Reporting by insurers. Reporting delay: ________________________________
   - Reporting by sub-national governments. Reporting delay: __________________________
   - Reporting by other institutions (please specify institution and reporting delay)_____________
   - Lack of appropriate technology to process data
   - Other reason (please specify) __________________________________

24. Please indicate which of the following functions are undertaken by the CBA in relation to health expenditure (tick as many as apply):
   - Advise on the relative priority of health compared to other areas of government policy
   - Estimate health spending in forthcoming years
   - Propose a desirable amount of health care spending in a year (or a desirable amount of cuts)
   - Advise on the relative priorities within health (e.g. prevention, primary care and hospitals)
   - Assess individual new health policy proposals
   - Develop specific policies in health (that may reduce health expenditure or for new spending)
   - Participate in pharmaceutical pricing negotiations
   - Participate in setting hospital budgets or tariffs
   - Participate in setting payment rates for health care providers
   - Negotiate wages for doctors
   - Negotiate wages for nurses
   - Assess capital investment for health care
   - Participate in the financial management of social health insurers
   - Other key functions (please specify): __________________________________

⁹ Please see definition in Technical Terms section
25. **Is there a specific budget co-ordination body which gathers officials from the CBA and from the Ministry of Health?**
   - [ ] No
   - [ ] Yes
   - If Yes: can you briefly describe the purpose and functioning of this body (who participates, how often does it meet, how is its agenda set, etc.)?

26. **To what extent are the following challenges in your country?**

<table>
<thead>
<tr>
<th>Challenge</th>
<th>Is a major challenge</th>
<th>Is somewhat of a challenge</th>
<th>Is not a challenge</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sharing of information between the Ministry of Health and the CBA</td>
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<tr>
<td>Lack of incentives for co-operation between the CBA and the Ministry of Health</td>
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<tr>
<td>Lack of established relationships between officials from the CBA and the Ministry of Health</td>
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<tr>
<td>Lack of capacity at the CBA to assess policies proposed by the Ministry of Health</td>
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<tr>
<td>Other (please specify)</td>
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</tbody>
</table>

27. **Does your country estimate the specific financial implications of a change to health programs?**
   - [ ] Yes, **prior to the approval** for any change to health programs its specific financial implications are estimated.
   - [ ] Yes, **after the approval** of any change to health programs, its specific financial implications are estimated.
   - [ ] No, changes to health programs are determined independent of financial impact.

28. **If you have answered yes to the previous question: Who carries out the estimation of the financial implications of a change to health programs?**

<table>
<thead>
<tr>
<th>Role</th>
<th>Leading role</th>
<th>Supporting role</th>
<th>No role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Health</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Central Budget Authority (e.g. Ministry of Finance)</td>
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<tr>
<td>The executive branch of government (e.g. The President, Prime Minister, Cabinet)</td>
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<tr>
<td>The legislative branch of government (Parliament)</td>
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<tr>
<td>Directly from the ruling party/coalition</td>
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<tr>
<td>Executive agency</td>
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<tr>
<td>Other (please specify)</td>
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</tbody>
</table>
29. Please indicate how successful you think the CBA has been in keeping health care spending within desired parameters in the last four years:
- More successful than in other areas of policy
- As successful as in other areas of policy
- Less successful than in other areas of policy

30. Does the CBA develop an internal view of ‘desirable’ level of health spending in a budget year that is advised to its Minister / the Government?
- Yes, the CBA specifies a desirable level of spending from health, as it does in other areas of government policy
- Yes, the CBA has a desirable level of spending for health, but does not do so for other areas of policy
- No, the CBA is focused on specific policies to realise savings and does not develop advice on desirable aggregate levels of savings from health
- No, other: _________________________________________________________________

31. Has the ‘desirable’ level of spending in health (as assessed by the CBA) been achieved over the last four years?
- Yes
- No

32. Do you receive economic evaluations of the expected health benefits from new policy proposals suggested by the Health Ministry?
- Yes, accompanying all new health policy proposals
- For some health policies
- Only for pharmaceuticals or listing new medical services
- Rarely
- Other, please specify: _________________________________________________________

33. To what extent does the CBA assess health policy proposals on the basis of economic assessments of their expected benefits?
- To a large extent: policy proposals are prioritised or supported on the basis of their expected life years saved (or some other quantification of expected health benefits to the population) ahead of all other factors
- To some extent: policy proposals are prioritized or supported on the basis of expected life years saved along with other factors
- To a lesser extent: It is the job of the Health Ministry to indicate priorities and the CBA is principally concerned with their fiscal implications
- No, other comment: __________________________________________________________________

34. Please rate your view on the extent to which you feel that the CBA can influence the following:

<table>
<thead>
<tr>
<th>Policies</th>
<th>Considerable</th>
<th>Moderate</th>
<th>Little</th>
<th>None</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hospital tariffs</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Hospital budgets</td>
<td></td>
<td></td>
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<tr>
<td>Pharmaceutical prices</td>
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<tr>
<td>Listing of new drugs</td>
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<tr>
<td>Listing of new medical services</td>
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<tr>
<td>Payments to doctors</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Spending on public health programs</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
35. To what extent are health policies assessed by the CBA for their impact on equity?
- To a large extent, health policies are often assessed for their impact on equity
- To some extent, equity is an important consideration but not a primary concern
- Assessing the impact on equity of health policies is usually the responsibility of the Health Ministry
- Budget policy makers are not actively engaged with equity issues in health

36. What is the relationship between the financing of new health technologies or drugs and de-listing technologies and drugs that have been superseded?
- Proposals to list new technologies and drugs must be brought forward in conjunction with the delisting of superseded treatments
- Listing new technologies and drugs triggers a review of whether they may provide scope for reductions in other areas
- The listing of new services does not lead to evaluation of others, but there are regular reviews of superseded treatments
- The de-listing of medical services or drugs does not occur often
- Other: __________________________________________________________________________

37. Please select two of the following areas which have been key priorities for expenditure control in health in recent years:
- Hospital expenditure
- Outpatient care spending
- Primary health care services
- Long term care spending
- Spending on prevention programs
- Pharmaceutical costs
- Other:_____________________________________

38. Does your country use automatic reductions in health expenditure to realise anticipated efficiency gains (e.g. an 'efficiency dividend' or 'productivity improvement')?
- No
- Yes, all health spending is subject to an automatic reduction every year
- Only some parts of health spending are subject to automatic reductions. If so, please specify:

39. If the Ministry of Health is subject to performance agreements: Who decides on the performance indicators? Check all that apply
- Does not apply: the Ministry of Health is not subject to performance agreements
- Central Budget Authority (e.g. Ministry of Finance)
- The executive branch of government (e.g. The President, Prime Minister, Cabinet)
- The legislative branch of government (Parliament)
- Directly from the ruling party/coalition
- Executive agency
- Other (please specify)________________________________________________________________________

40. Does your country use spending reviews as a tool to determine the amounts which could be cut in health expenditure, and the areas/programs where these cuts could take place?
- No
- Yes
41. If you have answered Yes to question above: Please specify the years in which spending reviews were undertaken between 2003 and 2013?
_____________________________________________________________________________________

42. Are expenditure reductions in health harder to achieve than in other areas of policy?
☐ Yes – Health is one of the top two policy areas from which it is hardest to achieve savings
☐ Yes – in general, it is harder to achieve savings in health than in most areas
☐ Same – Health is as hard as any other area of government spending
☐ No – It is easier to achieve savings in health than in other areas of government spending
☐ No – Health is one of the easiest policy areas from which to achieve savings

43. What type of information is contained in the annual budget circular/memorandum issued by budget authorities to guide health ministry’s preparation of budget proposals/budget estimates?

44. If you have additional comments on decision making on budgeting for health, please use the box below.

5. EXPENDITURE FRAMEWORKS AND CEILINGS ON HEALTH EXPENDITURE

45. Does your country set specific ceilings for health expenditure?
☐ No
☐ Yes, it sets expenditure ceilings for overall expenditure by the Ministry of Health
☐ Yes, it sets expenditure ceilings by program
☐ Yes, it sets expenditure ceilings by category of health services (e.g. hospitals, primary care, etc.)
  • Please indicate the type of rule (e.g. nominal expenditure ceilings, real expenditure ceilings, nominal growth rate, real growth rate, etc.)

46. If your country has a medium term expenditure framework, are all health expenditures included under the ceilings of the medium-term framework?
☐ Not Applicable, my country does not have a medium term expenditure framework
☐ Yes, all health expenditures are included under the ceilings
☐ No, all health expenditures are excluded from the ceilings
☐ No, some health expenditures are excluded from the ceilings
  • Please specify
47. Which of the following are the most important factors when establishing ceilings or gargets for health?  
*Please mark 1 for the most important factor, 2 for the second most important and 3 for the third.*

<table>
<thead>
<tr>
<th>Factor</th>
<th>1</th>
<th>2</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated GDP growth</td>
<td></td>
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<tr>
<td>General government(^{10}) objectives for the fiscal position</td>
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<tr>
<td>Share of health spending in total public spending</td>
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<tr>
<td>Expenditure estimates and projections</td>
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<tr>
<td>Value for money analysis of specific health policies</td>
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<tr>
<td>The balance of public versus private spending on health by households</td>
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<td>The balance of health promotion versus social protection in health spending</td>
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</tbody>
</table>

48. In the previous ten years, how frequently did budget overruns or budget under-spending\(^{11}\) occur in the health budget, and what is their magnitude? 

<table>
<thead>
<tr>
<th>Year</th>
<th>Budgeted expenditure</th>
<th>Actual expenditure</th>
<th>Overrun (&gt;0) or under-spending (&lt;0)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
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<td>2012</td>
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<td>2013 (estimate)</td>
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</tbody>
</table>

49. Is there an *early warning system* to alert that health expenditures may exceed targets or legally binding levels, i.e. health budget overruns\(^{12}\)?

- No, there is not such a system
- Yes, there is a system that detects overruns, but an alert *does not legally require* action.
- Yes, there is a system that detects overruns, and sets in motion *required action for the current year*.
- Yes, there is a system that detects overruns, and sets in motion *required action for future years*.
  - If Yes, please share additional details of your country’s early warning system below including time lag of information coming available?

---
\(^{10}\) Please see definition in *Technical Terms* section  
\(^{11}\) Please see definition in *Technical Terms* section  
\(^{12}\) Please see definition in *Technical Terms* section
50. **If your country has an early warning system, has it ever been triggered?**
   - Not applicable
   - No, it has not been triggered
   - Yes, it has been triggered
     - If Yes, please provide below additional details regarding when it was triggered, the severity of the incident, and the corrective measures

51. **If you have additional comments or remarks regarding expenditure frameworks and ceilings on health expenditure, please use the box below.**

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**SECTION 6: REVENUES**

52. **How are revenues for health identified? Check all that apply**
   - Does not apply: no revenue is specifically allocated to health
   - There are specific social contributions for health
   - A share of total government revenues is earmarked for health
   - A share of revenues from specific taxes, levies, duties etc. is earmarked for health
   - Specific taxes, levies, duties etc. are entirely appropriated to health
   - Other (please specify) ____________________________

53. **Who determines which revenues should be earmarked for health? Please select only one answer**
   - Does not apply: no revenue is specifically allocated to health
   - Ministry of Health
   - Central Budget Authority (e.g. Ministry of Finance)
   - The executive branch of government (e.g. The President, Prime Minister, Cabinet)
   - The legislative branch of government (Parliament)
   - Executive agency
   - Sub-national governments
   - Other (please specify) ____________________________

54. **Are revenues raised for health collected by Government or paid directly to social insurers or other agencies responsible for health spending?**
   - Does not apply: no revenue is specifically allocated to health
   - Revenues are raised by the CBA (e.g. Ministry of Finance) and then paid to agencies responsible for health on a discretionary basis (please describe) ____________________________
   - Revenues are raised by the CBA or a collection agency and then paid to agencies responsible for health on an automatic basis
   - There exists a separate arrangement for the collection of revenues raised for health care
55. For the latest year available, please indicate the share of different sources of revenues for funding health expenditure (at the central level):

<table>
<thead>
<tr>
<th>Source of Revenues</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll contributions/taxes</td>
<td></td>
</tr>
<tr>
<td>Income taxes (including profits earned by individuals)</td>
<td></td>
</tr>
<tr>
<td>Taxes on goods and services</td>
<td></td>
</tr>
<tr>
<td>Taxes on profits (e.g company taxes)</td>
<td></td>
</tr>
<tr>
<td>“Sin” taxes</td>
<td></td>
</tr>
<tr>
<td>Other general taxation</td>
<td></td>
</tr>
<tr>
<td>Mandatory health insurance premiums</td>
<td></td>
</tr>
<tr>
<td>Other (please specify)</td>
<td></td>
</tr>
</tbody>
</table>

Please indicate the year of this data: ________________________________

56. If possible, please provide the health revenue contributions for the following years.

<table>
<thead>
<tr>
<th>Source of Revenues</th>
<th>2000</th>
<th>2005</th>
<th>2010 (or closest available)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll contributions/taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income taxes (including profits earned by individuals)</td>
<td></td>
<td></td>
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<tr>
<td>Taxes on goods and services</td>
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<td>Taxes on profits (e.g company taxes)</td>
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<td></td>
</tr>
<tr>
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<td></td>
</tr>
<tr>
<td>Mandatory health insurance premiums</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (please specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SECTION 7: DEFICITS

57. Are social security agencies able to accumulate deficits?

☐ Yes, social security agencies are able to accumulate deficits
☐ Social security agencies have an objective of not accumulating deficits and the government takes action to finance deficits
☐ Social security agencies have a strict mandate where they must not accumulate deficits without financing assistance by government
☐ Other:___________________________________________________________________________

58. Are social security agencies able to accumulate surpluses?

☐ Yes, social security agencies are able to accumulate surpluses
☐ Social security agencies have an objective of not accumulating surpluses and the government takes action to recoup surplus funds
☐ Social security agencies have a strict mandate where they must not accumulate surpluses, and if surpluses exist, they must be returned to the central government
☐ Other:___________________________________________________________________________
59. **If you have answered Yes to the question above:** Who determines what the share is and under which conditions accumulated surpluses may be used?

- [ ] Ministry of Health
- [ ] Central Budget Authority (e.g. Ministry of Finance)
- [ ] The executive branch of government (e.g. The President, Prime Minister, Cabinet)
- [ ] The legislative branch of government (Parliament)
- [ ] Directly from the ruling party/coalition
- [ ] Executive agency
- [ ] Sub-national governments
- [ ] Other (please specify)

60. **If you have answered Yes to the question above:** Have accumulated surpluses ever been used?

- [ ] No
- [ ] Yes (please specify below when it was used and for how long)

61. **If applicable, please identify your countries’ level of health deficit**\(^{13}\) for the following years.

<table>
<thead>
<tr>
<th></th>
<th>2000</th>
<th>2005</th>
<th>2010</th>
<th>Latest available year (please specify)</th>
<th>2015 forecast (if available)</th>
</tr>
</thead>
<tbody>
<tr>
<td>In national currency</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As a share of GDP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As a share of total budget deficit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

62. **If your country has a health deficit for the most recent fiscal year, is there a legally approved plan to reduce the deficit?**

- [ ] Not Applicable
- [ ] No, there is not an approved plan
- [ ] Yes, there is an approved plan
  - If Yes, then what is the target level of deficit and by what date will it be reached?  Please describe the main features of the plan

---

\(^{13}\) Please see definition in *Technical Terms* section
63. If applicable, please identify your countries’ level of health debt\(^{14}\) in the following years

<table>
<thead>
<tr>
<th></th>
<th>2000</th>
<th>2005</th>
<th>2010</th>
<th>Latest available year (please specify)</th>
<th>2015 forecast (if available)</th>
</tr>
</thead>
<tbody>
<tr>
<td>In national currency</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As a share of GDP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As a share of total public debt</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

64. If your country has a health debt, is there a legally approved plan to reduce the debt?

- [ ] Not Applicable
- [ ] No, there is not an approved plan
- [ ] Yes, there is an approved plan
  - If Yes, then what is the target level of debt and by what date will it be reached? Please describe the main features of the plan

\(^{14}\) Please see definition in Technical Terms section