

Standard-documentation Meta information

(Definitions, comments, methods, quality)

on

Health expenditure according to System of Health Accounts for Austria

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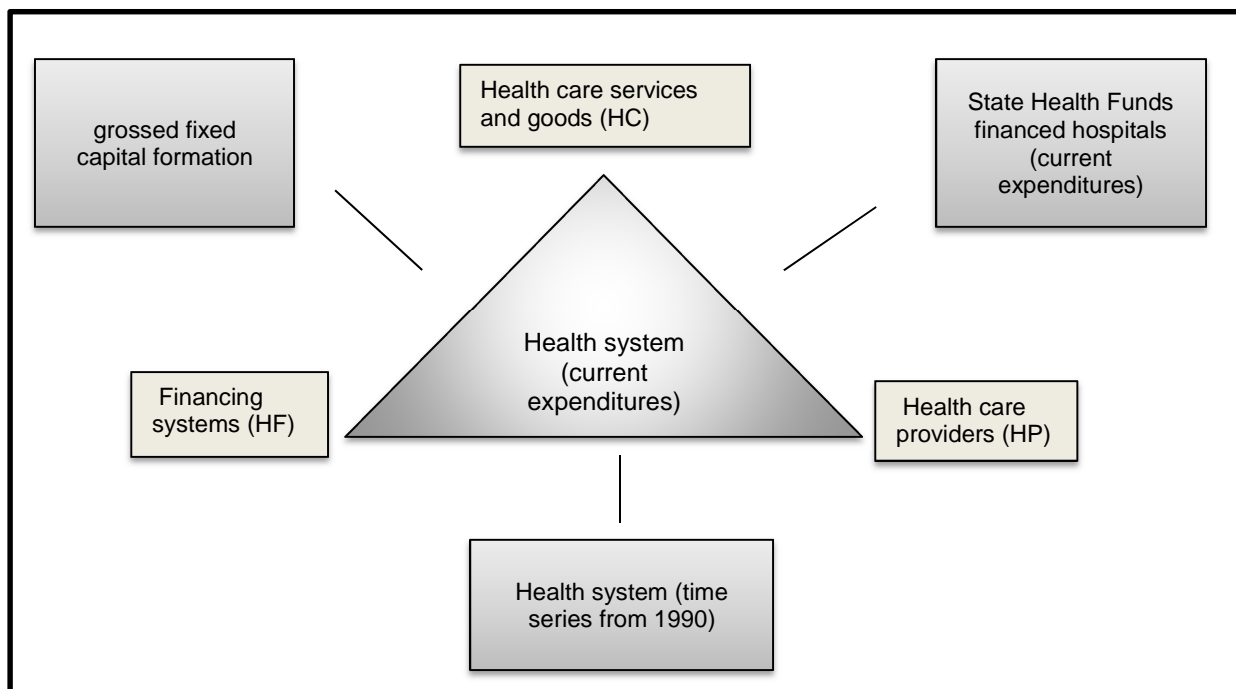
Executive Summary

The System of Health Accounts (SHA) is a system of internationally comparable health accounts, in accordance with the accounting rules of the national accounts according to the [System of National Accounts \(SNA 2008\)](#). The SHA was developed by the OECD and published for the first time in 2000 in the form of a manual ([SHA 1.0 Manual](#)). In 2011, a fundamental revision of the manual was carried out within the framework of a joint project by OECD, Eurostat and WHO ([SHA 2011 Manual](#)). Statistics Austria calculates the health expenditures according to SHA for Austria on behalf of the Federal Ministry of Labour, Social Affairs, Health and Consumer Protection since the year 2005. Since 2014 it is mandatory to submit the health expenditure according to SHA to the European Commission, based on an EU-regulation ([Commission Regulation \(EU\) 2015/359](#) of 4 March 2015 implementing [Regulation \(EC\) No 1338/2008 of the European Parliament and of the Council](#) as regards statistics on healthcare expenditure and financing).

The results of the unified calculations throughout OECD countries of health expenditures according to SHA serve on the one hand as a basis for political decisions and can, on the other hand, be regarded as essential input in the field of Austrian health research. Furthermore, the results are used to analyze health issues at an international level.

The SHA health account system consists of three dimensions: Health expenditure by health care services and goods (Classification of Functions of Health Care - ICHA-HC), by financing systems (Classification of Health Care Financing Schemes - ICHA-HF) and by health care providers (Classification of Providers of Health Care - ICHA-HP). Generally, the System of Health Accounts encompasses several possible extensions. Therefrom, the representation of the gross fixed capital formation of health care providers is implemented in Austria. Austria-specific lists of health expenditures according to SHA comprise a time series of central categories from 1990 up to the second preceding year as well as public expenditures for State Health Funds financed hospitals¹.

Figure 1: System of Health Accounts – Austrian Health Expenditures



¹ State Health Funds financed hospitals are acute care hospitals of public and private ownership that are (partly) funded by nine State Health Funds. They represent the most important group of Austrian hospitals, accounting for 87.9% (2017) of all hospital stays in Austria.

The results of health expenditure data are published annually in February and provisional results for the public expenditures for State Health Funds financed hospitals are published at the end of September. The health expenditure according to SHA is available for second preceding year and expenditure on State Health Funds financed hospitals for the previous financial year. Furthermore, public and private health expenditure (as a total) is available for the previous year (publication in June). These results can be found on the [homepage of Statistics Austria](#). Furthermore, Statistics Austria provides the results of the second preceding year to the international organizations OECD, Eurostat and WHO through a questionnaire by the end of March.

Health expenditure according to “System of Health Accounts” – Main Features	
Subject Matter	Internationally comparable health expenditure for Austria according to the OECD / Eurostat / WHO concept System of Health Accounts (SHA)
Population	Public and private health expenditures of resident statistical units
Type of statistics	Secondary statistics based on Government Finance Statistics, national accounts and other administrative data sources
Data sources/Survey techniques	Various parts of national accounts Public Accounts Statistics Clearances of accounts of local authorities (national, provincial, local) Clearances of accounts of funds and other public units Data of the Main Association of Austrian Social Security Institutions Data of the Insurance Association Austria Data from the Federal Ministry of Labour, Social Affairs, Health and Consumer Protection Further administrative and other data sources
Reference period or due day	From 1990 (1990-2003 SHA 1.0, 2004-2018 SHA 2011)
Periodicity	Annually
Survey participation (in case of a survey)	-
Main legal acts	International: Commission Regulation (EU) 2015/359 of 4 March 2015 implementing Regulation (EC) No 1338/2008 of the European Parliament and of the Council as regards statistics on healthcare expenditure and financing National: Contract for work with the Federal Ministry of Labour, Social Affairs, Health and Consumer Protection
Most detailed regional breakdown	Austria: SHA tables, time series of health expenditure data; Federal states: State Health Funds financed hospitals
Availability of results	Flash estimation of public and private health expenditure: t + 6 months Preliminary results (State Health Funds financed hospitals): t + 9 months Preliminary results (SHA tables, time series): t + 14 months Final results (SHA tables, time series): t + 38 months
Other	Resident concept (resident statistical units acc. to ESA 2010)