



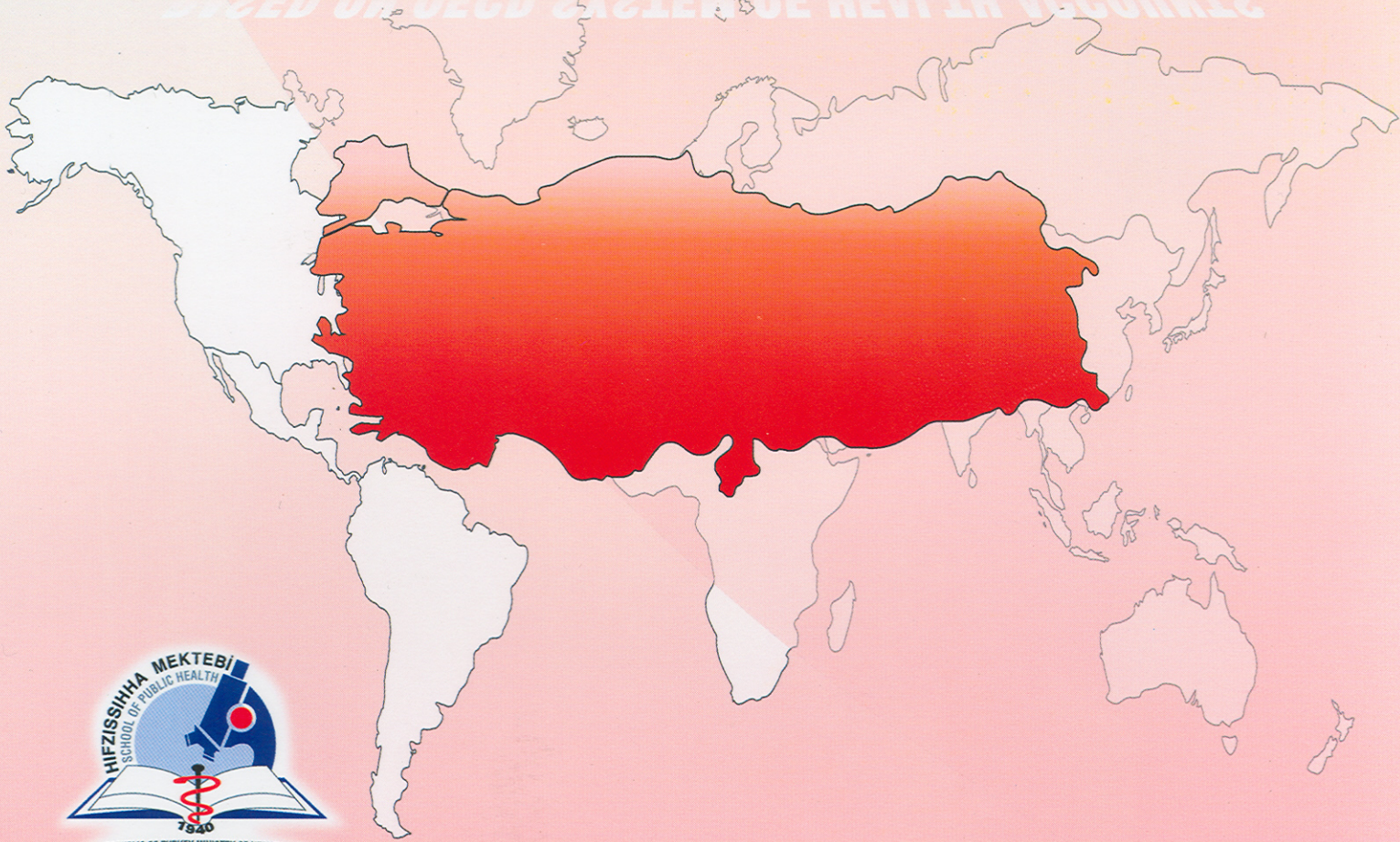
THE MINISTRY OF HEALTH OF TURKEY

TURKEY

NATIONAL HEALTH ACCOUNTS

1999-2000

BASED ON OECD SYSTEM OF HEALTH ACCOUNTS



REPUBLIC OF TURKEY
THE MINISTRY OF HEALTH
REFİK SAYDAM HYGIENE CENTER PRESIDENCY
SCHOOL OF PUBLIC HEALTH

TURKEY
NATIONAL HEALTH ACCOUNTS
1999 - 2000

BASED ON OECD SYSTEM OF HEALTH ACCOUNTS

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PREFACE

Definition of countries' health accounts has recently become an important issue for policy makers. In order to attain prespecified targets, there is a need for detailed and accurate information regarding the amount and distribution of limited resources within the sector, direction and nature of flow of such resources, and their movements in the past and also their expected movements in the future.

Ministry of Health, with limited resources allocated for this purpose, aims to settle health-related problems of our community and to improve the level of health. Additionally, it has been providing coordination among all national and international components of the health sector, thus trying to deliver equitable, accessible, and quality health services.

Continually increasing health expenditures impose a major problem in attaining the already identified targets. The knowledge on the expenditures made through public and private resources provides essential input for resource planning and service delivery. Identifying flow of funds within the sector and expenditures made for institutionalisation of financing of the system, based on financing agents, health care providers, and health functions, are important to provide equitable, accessible, and quality health services as well as for the studies of Universal Health Insurance, which is planned to be established in the near future in order to cover the entire population.

National Health Accounts Study is not only a document describing the actual situation, but also an important tool to improve management capacity of the health sector. With the help of these accounts, it will be possible to determine and monitor new managerial strategies and to evaluate the impact of those strategies implemented. Furthermore, the results of the study may guide in examining the resource distribution within the sector, in planning prioritization methods and in implementing them. Particularly, in countries where private sector expenditures occupy a lot in health expenditures, calculation of such expenditures provides significant inputs in determining the actual size and priorities of the sector.

In this study addressing the issues of health expenditures and financing in Turkey, expenditures of all public and private institutions and organisations that finance and/or provide health services are covered, and detailed and comparative data have been acquired in conformity with OECD system in terms of financing sources of the health system and health expenditures.

I extend my thanks to everyone contributed to this study and wish the continuation of their studies, hoping that this study will be beneficial for all the institutions, organisations and people involved in the sector.

Prof. Dr. Recep AKDAĞ
Minister of Health

INTRODUCTION

In examining the health care financing systems of countries, both the resources allocated and how efficient these resources are used should be taken into consideration. Especially in financing the health system, the nature and amount of funds transferred from different financing agents to different health care providers and utilisation of these funds in providing health services should be determined.

Today, both the increased demand for health services and advancing technology make the provision of health services more complex, and thus the resources allocated for health expenditures from the national budget have been progressively increasing in all countries. This increase places financial sustainability of health services in the first ranks of the agenda of all health-related national and international platforms.

Systematic and scientific analysis of resources allocated to health is possible by preparing the flow chart of all institutions and organisations spending on provision and purchasing of health services, by determining the amounts and distribution of health expenditures made by health insurance funds as well as by individuals in the form of out-of-pocket expenditure, and by compiling all these information within the framework of OECD Health Accounts System.

The major difference of this study from previous studies done in our country to identify the health expenditures is that this one is in conformity with OECD standards and enables the establishment of "National Health Accounts Framework" including necessary details for national objectives. Within this framework, health expenditures are accessed in detail, and a model is established for future research. Another feature of the study is that expenditures of public institutions, social security agencies, private organisations, and individuals' out-of-pocket expenditures are all covered in the study.

National Health Accounts Study is the first health expenditure survey conducted in accordance with OECD classification and enables our country to be compared with other countries as well. It also constitutes the basis for financial data, which are of great importance for health planning, if repeated in the upcoming years.

National Health Accounts Study was concluded in 2.5 years, through intensive cooperation with different institutions for the health sector. Training programs organised within the scope of the study aimed to build institutional capacity that will contribute to the sustainability and effective utilisation of the study.

I extend thanks to everyone, who contributed to this study; and my special thanks to the colleagues at Health Economics and Finance Department who have enabled sharing of the outputs with the public through this book so that it could put light on many health-related issues, especially the financial sustainability of health services dominating the world's health agenda, and that the health sector professionals and planners could benefit from it in the upcoming years.

Dr. Salih MOLLAHALILOĞLU
Principal of School of Public Health

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Abbreviations in the Book

CB	Central Bank
CHE	Current Health Expenditure
CPI	Consumer Price Index
ES	Emekli Sandığı (Government Employees Retirement Fund)
FA	Financing Agent
GDP	Gross Domestic Product
GHE	General Health Expenditure
GNP	Gross National Product
HF	Health Function
HP	Health Care Provider
ICHA	International Classification of Health Accounts
IE	Investment Expenditure
MoD	Ministry of Defense
MoH	Ministry of Health
NHA	National Health Accounts
NHAC	National Health Accounts Classification
NIA	National Income Accounts
NPISHs	Non-profit Institutions Serving Households
n.s.k.	Not specified by kind
OECD	Organisation for Economic Co-operation and Development
PCHE	Public Current Health Expenditure
PGHE	Public General Health Expenditure
PIE	Public Investment Expenditure
PPP	Purchasing Power Parity
PSCHE	Private Sector Current Health Expenditure
PSGHE	Private Sector General Health Expenditure
PSIE	Private Sector Investment Expenditure
PSTHE	Private Sector Total Health Expenditure
PTHE	Public Total Health Expenditure
SHA	System of Health Accounts
SIS	State Institute of Statistics
SOE	State Owned Enterprise
SPO	State Planning Organisation
SSK	Sosyal Sigortalar Kurumu (Social Security Organisation)
THE	Total Health Expenditure
TSK	Türk Silahlı Kuvvetleri (Turkish Armed Forces)
USA	United States of America
USAID	United States Agency for International Development
WHO	World Health Organisation

NATIONAL HEALTH ACCOUNTS GLOSSARY(*)

Accrual Method	It is an accounting management that expenditures are calculated when economic value is come into the force, no payment is made actually. This is the method suggested by OECD for NHA studies.
Capital Investment	It is a classification of expenditure made for inputs used in provision of health services and goods. Capital investment expenditures purchase long term services such as building and equipments.
Cash Method	It is an accounting method that expenditures are calculated when payment is made in cash actually.
Central Government	Central government classification covers all general government institutions broadened through the country borders and those that controls and provides financial resources for the units.
Curative Care	This item comprises medical and paramedical services delivered during an episode of curative care. An episode of curative care is in which principal medical intent is to relieve the symptoms of injury or illness; to reduce severity of an illness or injury or to protect against exacerbation and/or injury, which could threaten life or normal function. Includes: obstetric services, cure of illness or provision of definitive treatment of injury, the performance of surgery and diagnostic or therapeutic procedures.
Current Expenditure	The expenditures made for the items out of capital and investment items. It includes expenditures made for goods and services consumed daily followed by producing goods and services and salaries, fees and expenditures made for consumables.
Current Health Expenditure	This item comprises all of the services such as curative care, rehabilitative care, prevention and public health, ancillary to health care. It also includes expenditures made for the administration of these services and drugs, medical goods which are provided for the public, salaries and fees of health personel. It excludes expenditures made for the health related functions that are research and development in health, health education, environmental health, food hygiene and drinking water control and also investment expenditures.
Financing Agents	Classifications of units having funds from financing agents and are using these funds for paying or purchasing health services and goods.
Financing Resources	Classification of units providing funds taken by financing agents. This classification defines from where that money provided for paying or purchasing health services and goods.
Fiscal Year	Financial or accounting year of an organization. It can be or cannot be same as calender year.
Functions	Classification of using the resources in accordance with the types of health services.
General Health Expenditure (Turkey)	It is a sum arises out of addition of, development and research in health, health training, environmental health services, food, hygiene and drinking water control to OECD total health expenditures. It is not used in international comparisons.
Gross Domestic Product	Gross Domestic Product is a measure of national income. It is a total value of services and goods excluding net income coming abroad in a certain period (one year).
Health Expenditure	In general all expenditures made for prevention, development, care, nutrition and emergency programmes with an aim of improving and protecting health are accepted as "Health Expenditure". The value of outlays for the final consumption of goods and services defined as health goods and services and for the production of certain activities defined as health activities. While the expenditure that is made for goods and services of health was measured in the production and consumption of the market; the expenditure, in a simple mean, connotes to collect information about total amounts of money paid for these kinds of goods and services at the consumption point.
Health Care Providers	The units having funds from financing agents and producing or providing health services and goods.
Household	Household is a group of people sharing same house, collecting some of income and welfare in a pool and consuming goods and services such as accomodation and food all together.
Inpatient Care	Subcategory of curative care in functional classification. In-patient is a patient staying at least one night or more than 12 hours in a hospital or an institution, which provides in-patient, care for treatment or/and care.
International Classification of Health Accounts	It is a comprehensive classification for three important dimation of NHA. These are, financing agents, providers and functions.
Investment Expenditures	It is in health related functions and comprises building, equipment and motor vehicles expenditures.

* In alphabetical order.

Local Government	Local government classification comprises all units controlled and financed by local and private provincial administrations and services provided for workers having post at that place.
National Health Accounts	It is an index of tables making classifications of a country's health expenditures according to all expenditure types and objectives and the actors within a health system; calculation of all expenditures in health notwithstanding the place or objective; and a detailed estimation method.
Not Specified by Kind	It is a category used for reflecting changes and activities not under a certain category due to insufficient documents within health accounts (or other economic systems).
Outpatient Care	It includes the services provided for outpatients during a disease case. Outpatient is a patient who is not admitted to the institution formally and does not stay overnight.
Out of Pocket Expenditure	Includes direct expenditures made by households for cost sharing, spontaneous care and other expenditures.
Preventive and Public Health Services	It is a sub-classification in functional classification. It includes services aiming at prevention of diseases of individuals and communities. For example, mother and child health, family planning, school health services, prevention of communicable diseases, prevention of not communicable diseases, occupational health services.
Private Insurance	Social prevention regulations uncontrolled by the government while displaying role of public authority. The programs, which are carried out by non-profit organizations and by commercial insurance providers. And also it includes the programs, which are not autonomous, carried out without providing different funds.
Private Social Insurance	It is a category placed under classification of financing agents. '...policy holder encouraged or forced to be participated into a social insurance program by a third party not under the supervision of the state directly -different from social security funds-' (OECD 2000, s.72) and 'it can be described as social insurance funds out of social security funds. It covers the programs conducted by the government for its own workers.' (OECD, 2000 s. 155).
Purchasing Power Parity	Usually used as "PPP", as in "in PPP terms" or with "PPP" or "international dollars". PPP is the concept that national currencies can be adjusted so that a unit of currency should be able to buy the same bundle of goods in all countries. PPP dollars are calculated through use of a notional "exchange rate" which, when applied to national currency figures, presents them in terms of equal purchasing power, in comparison with the US dollar. This calculation corrects for systematic differences in prices or purchasing power across countries.
Research and Development in Health	It is a functional classification related to health. It includes the programs oriented towards improving and protecting human health. These are the activities conducted in order to improve accumulation of information and to ensure use of this information in new practices. OECD is described in 2000 as follows: research and development programs regarding improving and protecting human health. It includes food hygiene and nutrition and use of radiation in medicine, bio-medical engineering, medical knowledge, rationalization of treatment and pharmacology (testing drugs and including animal feeding), researches in epidemiology and prevention of industrial diseases.
Rest of the World	Outside of all country units having economical links or are in transformation together with units inside the country. Includes external resources.
Social Health Insurance	It is a form of risk sharing controlled or imposed by government units. Social health insurance is established typically in accordance with legal regulations in which contributions and benefits are defined. Participation is obligatory for all parts of the population.
System of Health Accounts	It is a system, which is developed by OECD with an aim of providing international comparability for member countries and the other countries that are interested in this issue.
Total Health Expenditure	It is expenditure arises out of addition of investment expenditures to current health expenditures.

SUMMARY

Definition of health accounts of countries has recently been a subject on which policy makers put emphasis as they need accurate information on the amount and distribution of limited resources in both public and private sector, flow of these resources, forms and movements of them observed in the past and expected movements in the future in order to have an active role in the fulfilment of their aims.

There are two important aims of the countries to develop NHA: The first and the most important one is to provide basic knowledge that can be used to improve health system performance, and the second one is to take part in international comparisons and reportings.

System of Health Accounts (SHA) developed by OECD focuses on expenditures made in a certain period. Within this framework, all expenditures and activities overlapping with health objective are included in the scope of NHA regardless of their economical aims. In another words, in SHA literature, determination of health expenditure limits is the most important subject, which means what should be in the category of health expenditure.

In general, all expenditures made for prevention, improvement, care, nutrition and emergency programs designed to promote and prevent health status are defined as "**Health Expenditure**".

Turkey NHA results can be evaluated in different boundaries. This difference stems from expanded boundary of Turkey NHA relative to OECD boundary. In addition to OECD boundary, Turkey NHA study includes expenditures for the health-related functions of training of health staff, research and development studies, food, hygiene and drinking water control, and environmental health, and these expenditures are defined as General Health Expenditures.

In this book, except for this summary part, all data are given in the framework of OECD, which could enable us to make international comparisons.

Basic indicators and data sources used in this book are given in Table 1.

Table 1: Basic Variations Values Table, Turkey 1999-2000

	Source	1999	2000
Population	SIS	66,305,933 people	67,803,927 people
GDP	SIS (31.3.2003)	77,374 trillion TL	124,982 trillion TL
1 US \$	CB average	422,581 TL	627,912 TL
1 PPP US \$	www.oecd.org	191,716 TL	274,412 TL

Within the scope of NHA study for the fiscal years 1999 and 2000, current health expenditures (CHE), total health expenditures (THE), investment expenditures (IE), general health expenditures (GHE) and the share of these expenditures in GDP, adjusted for PPP which enables comparisons in both US dollar and between countries, are shown in Table 2.

Table 2: Health Expenditures, Turkey 1999-2000

	1999			2000		
	Trillion TL	Million US \$	Million PPP US \$	Trillion TL	Million US \$	Million PPP US \$
GDP (SIS 31/03/2001)	77,374	183,099	403,587	124,982	199,044	455,454
CHE	4,785	11,323	24,958	7,888	12,563	28,746
CHE/GDP %	6.2			6.3		
IE	200	473	1,042	360	573	1,311
IE/GDP %	0.2			0.3		
THE	4,985	11,796	26,000	8,248	13,135	30,057
THE/GDP%	6.4			6.6		
GHE	5,244	12,409	27,353	8,619	13,726	31,407
GHE/GDP %	6.8			6.9		

Per capita expenditures;

- For 1999, current health expenditure is 72,163,226 TL (171 US \$ - 376 PPP US \$), total health expenditure is 75,174,872 TL (178 US \$ - 392 PPP US \$), and general health expenditure is 79,087,493 TL (187 US \$ - 413 PPP US \$)
- For 2000, current health expenditure 2000 is 116,338,837 TL (185 ABD \$ - 424 PPP US \$), total health expenditure is 121,643,249 TL (194 US \$ - 443 PPP US \$), and general health expenditure is 127,110,042 TL (202 US \$ - 463 PPP US \$).

When the share of investment expenditures in total health expenditures is examined, it is observed that investment expenditures comprise 4.01% of total health expenditures in 1999 and 4.36% in 2000.

Health expenditures are financed by public and private sources. The expenditures of central government, local government, and social security funds are included in public sector health expenditures. Private sector health expenditures are comprised of mostly out of pocket payments of households, firm payments for employees, private health insurance, and non-profit institutions serving to households.

Findings for public sector health expenditures for 1999 and 2000 are shown in Table 3.

Table 3: Public Sector Health Expenditure, Turkey 1999-2000

	1999			2000		
	Trillion TL	Million US \$	Million PPP US \$	Trillion TL	Million US \$	Million PPP US \$
PCHE	2,871	6,794	14,975	4,865	7,748	17,728
PCHE/GDP %	3.7			3.9		
PIE	176	416	918	325	518	1,185
PIE/GDP%	0.2			0.3		
PTHE	3,047	7,210	15,893	5,190	8,266	18,914
PTHE/GDP %	3.9			4.2		
PGHE	3,296	7,800	17,193	5,545	8,831	20,208
PGHE/GDP %	4.3			4.4		

Per capita public sector expenditures;

- for 1999, current health expenditure is 43,289,539 TL (102 US\$ - 226 PPP US \$), total health expenditure is 45,953,203 TL (109 US \$ - 240 PPP US \$), and general health expenditure is 49,710,785 TL (118 US \$ - 259 PPP US \$)
- for 2000, current health expenditure is 71,747,614 TL (114US \$ - 261 PPP US \$), total health expenditure is 76,546,156 TL (122 US \$ - 279 PPP US \$), and general health expenditure is 81,783,464 TL (130US \$ - 298 PPP US \$).

When the share of public sector health expenditures in total is examined, it is observed that in 1999 public sector expenditures comprised 60.00% of current health expenditures, 61.13% of total health expenditures and 62.86% of general health expenditures. In 2000 public sector expenditures comprised 61.67% of current health expenditures, 62.93% of total health expenditures and 64.34 % of general health expenditures.

Private sector health expenditures have a great share in health expenditures. Findings for private sector health expenditures for 1999 and 2000 are shown in Table 4.

Table 4: Private Sector Health Expenditure, Turkey 1999-2000

	1999			2000		
	Trillion TL	Million US \$	Million PPP US \$	Trillion TL	Million US \$	Million PPP US \$
PSCHE	1,914	4,529	9,983	3,024	4,815	11,018
PSCHE/GDP%	2.5			2.4		
PSIE	24	56	123	34	55	125
PSIE/GDP%	0.0			0.0		
PSTHE	1,938	4,585	10,107	3,058	4,870	11,143
PSTHE/GDP%	2.5			2.4		
PSGHE	1,948	4,609	10,160	3,073	4,895	11,200
PSGHE/GDP %	2.5			2.5		

Per capita private sector expenditures;

- for 1999, current health expenditure is 28,864,687 TL (68 US \$ - 151 PPP US \$), total health expenditure is 29,221,669 TL (69 US \$ - 152 PPP US \$) and general health expenditure. is 29,376,708 TL (70 US \$ - 153 PPP US \$)
- for 2000, current health expenditure is 44,591,075 TL (71 US \$ - 162 PPP US \$), total health expenditure is 45,096,945 TL (72 US \$ - 164 PPP US \$) and general health expenditure. is 45,326,578 TL (72 US \$ - 165 PPP US \$).

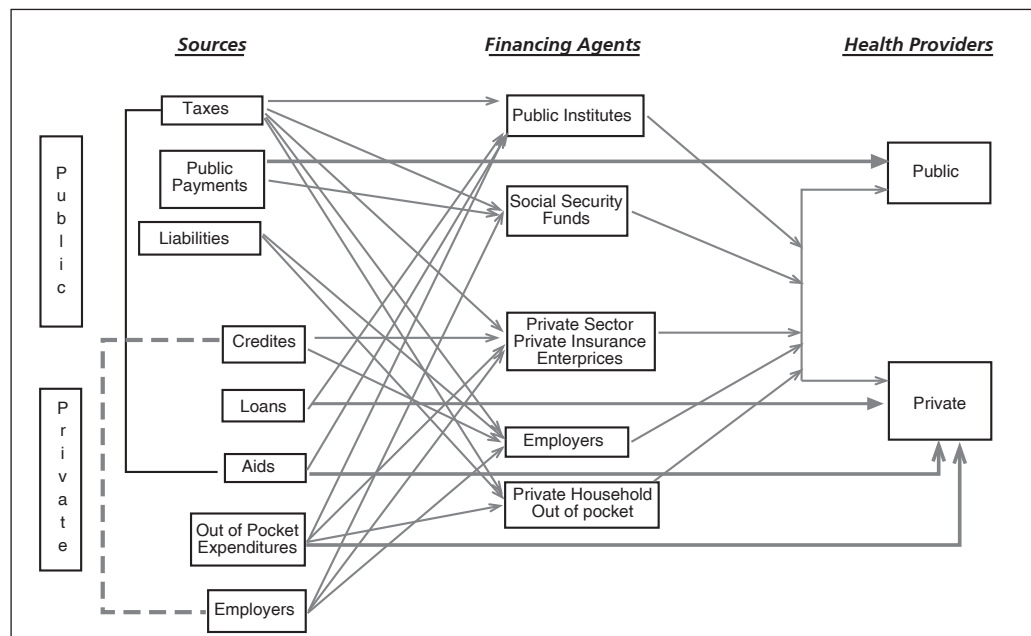
When the share of private sector health expenditures in total expenditures is examined, it is observed that in 1999 private sector health expenditures comprised 40.00% of current health expenditures, 38.87% of total health expenditures and 37.14% of general health expenditures. In 2000 private sector expenditures comprised 38.33% of current health expenditures, 37.07% of total health expenditures and 35.66% of general health expenditures.

INTRODUCTION AND BACKGROUND

NHA is not only a document describing present situation but also is an important tool used to improve management capacity of the health sector. By the assistance of these accounts, determining and monitoring the new sectoral strategies and evaluating their effects can be possible. Moreover, distribution of the resources within the sector can be assessed, and these accounts can guide the planning and implementation of priority determination methods. Also, they can show flow of resources between households and institutions, if detailed sufficiently. Calculation of such expenditures provides important inputs in determining real capacity of the sector and establishing priorities especially in countries where private sector health expenditures have an important share in health expenditures.

Provision and financing system of health services in our country has a complex structure. The system is becoming more complex due to the existence of the institutions that both provide and finance health services, those that purchase health services, and differences in services rendered across institutions. This situation makes the determination of health accounts difficult. However determining the cost of health systems to the community is the basic starting point to make decisions and to plan future activities. Although the share of health expenditures in government budget and private sources is not at the level of desired amount, available resources should be organized as effective as possible to meet societal needs. This objective can be achieved by analysing the structure and features of the system with the sound data. In our present health system, financial relation among public and private sources and health care providers and intermediate financing agents is as follows:

Figure 1: Financial Flow in the Turkish Health System



For policy-makers and planners to play key roles in achieving national goals, they need accurate information regarding the magnitude and distribution of limited resources, as well as direction and movements of flow of those resources both in the past and in the future. The primary objective of studies on estimating health accounts is to provide such important information.

As in most of the developing countries the process of national health accounts estimation is either in initial period or in progress, there exists difficulties in developing NHA retrospectively and concurrently. In these countries, the data used by health administrators and planners are obtained traditionally from general budget documents.

Within historical process, when the governments took the public sector responsibility for health after World War II, the work of non-public institutions was initially ignored because the governments only accepted the provision of services. However, as the public resources could not meet increasing health needs, they started to search for alternative ways for the provision and financing of health services.

Although NHA has many similarities with National Income Accounts (NIA), as its point of origin, they differ in data needed. NIA provides information for the entire economy whereas NHA provides information only for the health sector. NIA describes the extent of outputs, expenditures, and revenues of an economy and makes systematic connections between them in order to help public policies. NIA is often insufficient in analysing the health sector activities composed by "services" because it was primarily developed to analyse economical growth and therefore focused on production activities and the amount of produced goods. For example; NIA displays state expenditures based on institutional classifications and all expenditures made by a unit are compiled under its respective functions (e.g., medical services provided to the army are brought together under national security; all medical services in the schools are brought together under education).

Today, in evaluating the health system, a broader perspective covering both public and private sector is adopted, with the purpose of acquiring detailed information about the entire health system. It is impossible to extract this information from the traditional budgetary data. Therefore, System of Health Accounts (SHA) was developed by OECD, providing detailed resource-use matrix for health expenditures and enabling monitorization of flow of funds.

In our country, there was a need to develop an NHA system using the OECD SHA framework that will allow to form a flow diagram for all health expenditures of different institutions and organisations, to determine the distribution and amount of health expenditures made through out of pocket and health insurance, and to make comparisons based on international standards. Thus, it would be possible to provide planners and decision* makers of the health sector with objective information, by analysing health expenditures in detail according to financing sources, providers, and functions with a public-private sector breakdown. By clarifying the issues of who pays, for what, and how much, this study will help to build an apprehension of flow of funds and thus the realization of health expenditures and financing in an effective way.

The primary emphasis in NHA is placed on revealing who pays, for what, and how much. In that regard, it can be mentioned about three groups described for NHA;

- *From where the money comes ? (Financing agents)*
- *To where the money goes ? (Health care providers)*
- *What kind of goods and services are being provided and what kind of goods and services are purchased ? (Health functions)*

NHA tables will be better understood when the current Turkish health care system is described on the basis of the OECD SHA classification.

Financing Agents

1. General Government

This definition comprises all units of central and local administrations and social security funds at all levels of the government. Basically, this also covers out of market non-profit organizations financed and controlled by the governmental units.

1.1 Central Government

It includes all general, annexed and autonomous budget institutions and funds under the supervision of public within central government. This sector, as a direct sponsor, provides basically health services management (recorded under real joint consumption) and other health services provision (other social benefits and in-kind social transfers). Net finance balance of central government is largely higher than direct financing due to the transfers made to the other finance sectors. Most of those transfers cover the transfers made to social security funds.

1.1.1 General Budget Institutions

These are serving to public and are financed only from budgetary revenue. Under this classification, the institutions are as follows:

Ministry of Health

With Decree Law of 13.12.1983 and no 181 on Organization and Duties of Ministry of Health; arrangements on establishment of Ministry of Health, its organization and duties were made to provide continuity of healthy life for all, improve health status of the country, combat with factors harmful for individuals and community and deliver health services to the public, plan health institutions centrally, and ensure provision of health services.

MoH Health Programs include all programs aiming to improve health status of society (General Directorate of Curative Services, General Directorate of Primary Health Services, General Directorate of Mother and Child Health, Department of Tuberculosis Control, Department of Malaria Control and Department of Cancer Control).

There are two health programs for specific groups in the population. The first one is Green Card which was put into effect in 1992 with the law of 18.06.1992 and no 3816 on "covering treatment expenditures of people with no ability to pay by means of Green Card". To be eligible, individuals must have no health insurance and monthly payment per person must be less than one-third of minimum wage. Another programme covers people aged 65 years and over who are uninsured and receive old-age salary from Government Employees Retirement Fund in accordance with the law of no 2022. Outpatient and in-patient services received by these people are financed by Social Aid and Solidarity Fund through MoH, as in the Green Card programme.

Other Ministries

They include health programs of ministries, except those of the MoH. Examples of ministries with health programs are Ministry of Transportation, Ministry of Internal Affairs, Ministry of National Defense, Ministry of National Education, and Ministry of Labor and Social Security. Ministry of National Defense, as a financing agent, receives its resources from the state and provides health services to its own staff and their

dependents and also to other parts of society to a lesser extent. Additionally, health programs of Ministry of Education and Ministry of Labor and Social Security are included in this category. These are programs related to occupational health.

1.1.2 Annexed Budget Institutions

These are the public sector institutions that meet expenditures from public and private sources of revenue and are administered out of general budget.

Universities

As a financing agent, universities receive funds from annexed budget and generate their own funds through revolving funds in return for their own productions. University hospitals described as application and research centers in Article 3rd of Higher Education Law no 2547 play a role both in solution of health problems and medical education.

Other Annexed Budget Institutions

These are annexed budget institutions other than universities. Council of Higher Education, Lottery Administration and General Directorate of Boundaries and Coasts can be given as examples.

1.1.3 Autonomous Budget Institutions

These are institutions that are established to perform economical activities. Turkish Standardization Institute and National Production Center can be given as examples.

1.1.4 Funds Under Public Supervision

Funds are created from private sources, with social and economical aims. These sources can only be spent for certain objectives. The biggest fund in that respect is Social Aid and Solidarity Fund.

1.1.5. Health Services Given to Civil Servants

Health expenditures of civil servants and their dependents are financed through transfers to the corresponding institutions' budget.

1.2 Local Government

These are institutional units that have financial, legal and administrative authority confined to a given geographic area.

Municipalities

Municipalities are local administration units that are legal entities and meet the local needs of the community. Financial sources of municipalities are taxes and fees, revenues from institutions and enterprises affiliated to the municipalities, municipality shares and expenditures of participation fee of municipalities, operating profits, revenues from owned goods, and revenues from penalties.

Private Provincial Administrations

Headed by governor, a private provincial administration can be described as a legal entity undertaking all general and local activities in a province. It is one of the institutions that are both financing health services and making health investment expenditures. Financial resources of private provincial administrations are tax recognised by special laws, impost and fees, shares allocated from general budget tax revenues,

subsidies transferred from general, annexed and private budget administrations, revenues from various activities and enterprises, revenues from movable and immovable goods, penalties, building licence, subsidies taken as building use permit, valuable documents and bank interests, fees taken in response to services, every kind of donations and entrance fee of art halls and museums.

1.3 Social Security Funds

These are social security schemes administrated by the government that cover the entire society or some part of it and participation in these schemes are obligatory. In our country, there are three basic social security funds providing their members with health services and retirement through varying financial methods and service packages.

Social Insurance Institution (SSK)

Workers Insurance Institution has been established in accordance with Law no. 6058 of 16.07.1945, which was published in official newspaper and came into force with effective date 01.01.1946 with Law dated 09.07.1945 and no. 4792. The name of Workers Insurance Institution was changed based on Article 136 of Social Security Law dated 1964 and numbered 506. The institution was established first affiliated to Ministry of Labor and then affiliated to Ministry of Social Security on 18.12.1974 and later on affiliated to Ministry of Labor and Social Security with decree law numbered 184. With decree law numbered 616 published in Official Gazette dated 4 October 2000 and numbered 24190 General Directorate of Social Insurance Organisation has been converted to Presidency of Social Insurance Organisation and two different General Directorates affiliated to the presidency have been composed under the name of General Directorate of Insurance Issues and General Directorate of Health Issues.

SSK serves for workers of the private and public sector. Sources allocated from SSK budget and from associations and funds affiliated to hospitals comprise hospitals' financing sources. On the other hand, when health service is provided to a non-member of SSK, funds transferred by the financing agent for the person are sent to the center (general directorate). Moreover, SSK also provides old-age, death and disability aids in addition to health services. The deficit between revenues and expenditures is made up by central government.

Government Employees Retirement Fund (Emekli Sandığı)

Republic of Turkey General Directorate of Government Employees Retirement Fund was established in accordance with Law no. 5434 in 1950, with the purpose of providing social security during the period of retirement of public civil servants and military and their widowed and orphans. Retirement fund provides retirement benefit in addition to health services. Financial source of the institution is deductions from active civil servants' salaries and institutions. Unlike SSK, this institution does not own health services facilities and purchases health services from public and private providers. The deficit between revenues and expenditures is made up by central government.

Bağ-Kur

Bağ-Kur provides social security for artisans and craftsman and citizens self employed. It was established in accordance with Law no 14792 of September 1971 "Artisans and Craftsman and Citizens Working Independently Social Insurance Institution" and it came into force on 01.10.1972 across the country. According to Law no 2926 of 17.10.1983 "People Working Independently in Agriculture Social Insurance Institution", workers in agriculture are covered by Bağ-Kur. Bağ-Kur is a public sector institution with legal

personality subjected to this law and private law. The institution is related to Social Security Organisation affiliated to Ministry of Labor and Social Security, and it has administrative and financial autonomy.

Bağ-Kur is financed through its members' premiums. As in Government Employees Retirement Fund, it purchases health services for its members from available health care providers, and the deficit between revenues and expenditures is made up by central government.

As own funds of the above-mentioned social security funds defined as the financing agents cannot meet health services needs of their members, government subsidies for these financing agents are needed. Amount of subsidies that Bağ-Kur receives from the government is more than its own financial sources.

Subsidies

In Table 5 subsidies made by the government to the financing agents for health expenditures are shown.

Table 5: Government Health Subsidies to Financing Agents, Turkey 1999-2000

Social Security Funds	Trillion TL		Subsidies In Total Health Expenditure %	
	1999	2000	1999	2000
SSK	69	0	1.4	0
ES	150	272	3.0	3.3
Bağ- Kur	268	385	5.4	4.7
TOTAL	487	658	9.8	8.0

2. Private Sector

It is comprised of units other than the public institutions and organizations.

2.1. Private Social Insurance

It includes all social insurance funds apart from social security funds. Social insurance is a program that is not under direct control of central government, and policy owner is forced or encouraged to be insured by a third party.

Private social insurance is an intermediate financial agent financed by current transfers and social contributions. The benefits provided by this sector are recorded under social benefits financed privately. According to temporary article 20 of Law no 506 of social insurance, banks, insurance and reinsurance firms, chamber of commerce, chamber of industry, stock market, or provident funds established with the aim of contributing to health payments for employees of these entities' corresponding associations in cases of old-age, disability and death are included under this category. Sectoral account of private social insurance resembles to that of social security funds. In the study periods 1999-2000 it was determined that 20 private social insurances were operating.

2.2 Private Insurance Firms

All private insurance enterprises, except private social insurance, are included under this category. In 1999-2000 it was determined that 61 private insurances were operating.

2.3 Households' Out of Pocket Payments

These payments are made directly by households for health services. This also includes cost sharing and informal payments. An important element of out of pocket expenditures for health policy in third party payments is the contributions made for benefits received from various financial resources.

2.4 Non Profit Institutions Serving to Households

These are non-profit institutions that provide goods or services to households free of charge or at knockout prices. In Turkey NHA, health-related funds and associations are considered under this category. For example, Health and Social Aid Fund and Red Crescent Association are included under this category. In 1999-2000 it was determined that 256 foundations, 1,429 associations attached to primary level health care providers, and 846 health-related associations were operating.

2.5 Enterprises

Enterprises that produce goods and services for the market are included under this category. They basically contribute to health services financing as producers of occupational health services.

State Owned Enterprises (KİT)

They produce goods and services for the market under the authority of the government. Public Railways, PTT, Soil Products Office, General Directorate of Agricultural Enterprises are included under this category.

Foundation Universities

These are universities established by foundations.

Institutions Under Privatization

These are institutions under privatisation in accordance with the Privatization Law, which they were previously operating as KİTs. Meat and Fish Institution Corporation, Sümer Holding Corporation and Turkey Sea Enterprises are included under this category.

Other Enterprises

All private firms and enterprises apart from afore mentioned ones are included under this category.

Health Care Providers

1. Hospitals

This category comprises establishments providing medical, diagnostic and treatment services that include physician, nursing and other health services to inpatients and outpatients and the specialized accommodations services required by the inpatients. Today, as the utilization of primary level health care providers is not at a desired level, hospitals are faced with an intensive demand for outpatient services. Parallel with increasing level of income, education, and population, increasing demand for health services is met by various regulations.

1.1 General Hospitals

This category includes institutions providing diagnosis and treatment services to inpatients with various medical conditions. They also provide outpatient services, pathology services, diagnostic X-ray services, clinical laboratory services, surgical services, and pharmacy services.

Health Centers

For the years 1999 and 2000, health centers attached to MoH General Directorate of Curative Services provide curative and rehabilitative services. They are established in accordance with the Operating Regulations of Residential Care Facilities, with the limited number of staffed beds. In these centers, emergency cases, deliveries, febrile diseases, minor surgeries, cases of short-time recoveries and cases that need specialist care are admitted and treated. They also provide preventive services, including those of the office of a government doctor and health center's doctor. Some health centers were converted to the district public hospitals according to the number of beds and capacity, and some were converted to health centers under the supervision of MoH General Directorate of Primary Health Services.

Ministry Of Health General Hospitals

These hospitals make expenditures by means of revenues from the general budget, revolving funds and associations and funds attached to them. Secondary and tertiary level health services are provided by MoH teaching and nonteaching public hospitals. In 1999-2000, it was identified that there were 14 general teaching hospitals and 431 general non-teaching hospitals.

University Hospitals

They make expenditures through revenues from the annexed budget, revolving fund and funds and associations attached to them. They are annexed budget institutions with an important role in health services delivery in the Turkish health system. Although they are tertiary level providers of health services, they also provide primary and secondary level health services. In 1999-2000, the number of university hospitals that were functioning was 32.

SSK General Hospitals

SSK hospitals make expenditures by means of revenues from the SSK budget, foundations and associations attached to SSK hospitals, and other financing agents. In 1999-2000, there were 5 general teaching and 86 non-teaching hospitals that provided health services to workers in the private sector and "blue-collar" workers in the public sector. As of 2003, SSK beneficiaries are allowed to use directly MoH health facilities and also they can be referred to the university hospitals and private hospitals, according to the protocols.

Private Hospitals

Private Hospitals Regulation was published in Official Gazette dated 27.03.2002 and numbered 24708 to determine procedures for establishment, service provision, staffing, opening, and closing of all private hospitals, with the ultimate purpose of ensuring the delivery of effective, efficient, and quality health services. In 1999-2000, 250 operating private hospitals were identified. Although accounting for a small fraction of total hospital population, these hospitals carry out an important role in health services delivery, especially outpatient health services. Hospitals owned by associations, foreigners, and minorities are included under this category.

Foundation University Hospitals

Six hospitals owned by Başkent University and Fatih University are covered under this category.

1.2 Mental Health and Substance Abuse Hospitals

This category comprises hospitals providing diagnostic, therapeutic, and follow-up services to inpatients with problems of mental health and substance addiction. In 1999-2000, MoH owned one teaching and four non-teaching and SSK owned two non-teaching mental health and substance abuse hospitals.

1.3 Speciality Hospitals

This category comprises hospitals providing diagnostic and therapeutic health services to inpatients with certain diseases or medical conditions. These hospitals also provide other services such as outpatient care and diagnostic services. Maternity and children hospitals, chest and heart surgery hospitals, physical treatment and rehabilitation hospitals, oncology hospitals, chest and occupational diseases hospitals are covered in this category. In 1999-2000, MoH had 10 specialty teaching hospitals and 70 specialty non-teaching hospitals and SSK had five specialty teaching hospitals and 13 specialty non-teaching hospitals.

1.4 SOE, Municipalities and Other Ministry Hospitals

This category comprises SOE, municipalities and other ministry hospitals. There are more than 3,000 municipalities in Turkey, and some of them are providing health services through their own hospitals. Municipality Hospitals are opened and activated in accordance with Municipality Law no 1580 of 3 April 1930, paragraph 53 of Article no 15. Moreover, hospitals of Ministry of National Defense, Ministry of National Education are covered under this category.

2. Outpatient Care Providers

This category comprises providers engaged in provision of outpatient care to patients who do not need inpatient care. Those specialised in day cases, daily surgical services and home care services are included under this category. Providers in this category are as follows:

2.1 Physicians' Office

This category includes establishments of health care practitioners holding the degree of a doctor of medicine. They are free-standing establishments, with individuals' out of pocket payments as their main financial source.

2.2 Dentists' Office

This category comprises establishments of health care practitioners holding the degree of a doctor of dental medicine. They are free-standing establishments, with individuals' out of pocket payments as their main financial source.

2.3 Other Health Care Providers

This category comprises independent health care practitioners (other than physicians and dentists) such as optometrists, audiologists etc.

2.4 Outpatient Care Centers

This category comprises establishments with a wide range of services provided through medical, paramedical team and other support staff.

Ministry of Health Mother and Child Health and Family Planning Centers

This category comprises MoH Mother and Child Health centers. They provide a wide range of health services, such as preventive health services, family planning services, genetics and pre-delivery consultancy, and pregnancy termination, on an outpatient basis.

Dialysis Centers

This category comprises establishments providing dialysis services by doctors and other medical staff.

All Other Out-patient Multi-specialty and Co-operative Services Centers

These are outpatient centers providing services other than above-mentioned ones with doctors and other health care staff. This category includes health centers and health posts designed to provide general-purpose outpatient services. In addition to therapeutic services, MoH provides immunisation, mother and child health, and family planning, and environmental health services with 5,700 health centers and 11,675 health posts in 2000. Additionally, Tuberculosis Dispanseries, Skin and Generation Diseases Dispanseries, Leprosy Dispanseries, and Mental Health Dispanseries are included under this classification. The most important problems of this group of providers are insufficient staff and financial source, and inability to ensure effective service utilization and service delivery.

Moreover, Outpatient Care Centers, Dispanseries, Health Stations, Oral Health Dispanseries and Turkey Armed Forces Dispanseries are included under this category. Also, institutional outpatient care centers, outpatient centers of SOEs, and outpatient centers of private firms and enterprises are covered under this category. Health services delivery and management become more complex due to infirmaries, institutional health services, occupational physicians, rentings and take-overs of health institutions.

Medical and Diagnostic Laboratories

This category includes establishments engaged in providing diagnostic services to patients referred by medical professionals or other health care providers.

3. Retail Sale and Other Providers of Medical Goods

This category comprises establishments whose primary activity is the retail sale of medical goods to the general public for personal or household consumption. Establishments whose primary activity is the manufacturing of medical goods, in addition to demonstration and repairing once sold, for sale to the general public for personal or household consumption are also included.

3.1 Pharmacies

This category comprises establishments primarily engaged in the retail sale of pharmaceuticals to the general public for personal or household consumption. This includes the sale of both prescribed and over-the-counter medicines.

3.2 Retail Sale and Providers of Optical Glasses and Other Vision Products

This category comprises establishments primarily engaged in the retail sale of optical glasses and other vision products to the general public for personal or household consumption. It also includes repairing of the sold optical glasses and other vision products.

3.3 Retail Sale and Providers of Hearing Aids

This category comprises establishments primarily engaged in the sale of hearing aids to the general public for personal or household consumption.

3.4 Retail Sale and Providers of Medical Appliances

This category comprises establishments primarily engaged in the sale of medical appliances other than optical goods and hearing aids to the general public for personal or household consumption. Also it includes establishments primarily engaged in the manufacturing of medical appliances but where the fitting and repair is usually done in combination with manufacturing of medical appliances.

4. Provisions and Administration of Public Health Programmes

This category includes administration and provision of public health programmes designed to protect and promote health status both in the public and private health sector.

5. General Health Administration and Insurance

This category comprises establishments primarily engaged in the regulation of health care providers' activities and overall administration of health policy and health insurance.

5.1 Government Administration of Health

This category comprises a variety of activities of government (excluding social security), including formulating and administering health policies, licensing and regulating health care providers, and setting standards for medical staff, hospitals and clinics.

5.2 Administration of Social Security Funds

This category comprises administration of funds providing compensation for income loss due to sickness and of compulsory social security programmes.

5.3 Administration of other Social Insurance

This category comprises administration of social health insurance (other than compulsory social security programmes).

5.4 Other (Private) Insurance

This category comprises administration of insurance other than social security funds and other social insurance.

6. Institutions Providing Health Related Goods and Services

This category includes institutions that provide health-related functions described in the classification of health functions. This classification is proposed in Guide to Producing National Health Accounts prepared by the World Bank, World Health Organisation and USAID (The United States Agency for International Development), and it is added because health-related functions are included in the definition of general Turkey health expenditure limit. This category comprises institutions conducting research on health services, providing education and training for medical and non-medical health care providers, and providing health-related services not covered above.

Functions of Health Care

1. Services of Curative Care

This category comprises medical and paramedical services delivered during an episode of curative care. An episode of curative care includes the services which the primary medical purpose is to relieve symptoms of illness or injury, to reduce the severity of an illness or injury or to protect against exacerbation and/or complication of an illness and/or injury, which could threaten life or normal function. This includes obstetrics services, cure of illness or injury, surgical services, and diagnostic and therapeutic services.

1.1 In-patient Curative Care

In-patients are patients who are admitted to hospitals or other institutions and stay not less than twelve hours. In-patient curative care includes medical and paramedical services given to in-patients during an episode of curative care.

1.2 Out-Patient Curative Care

Services of out-patient curative care include services received from outpatient health care providers. Outpatient curative care services comprise medical and paramedical services provided to out-patients during an episode of curative care. Out-patient health care comprises usually services provided by physicians in establishments of the ambulatory health care industry. Out-patients may also be treated in hospitals' out-patient clinics, in other integrated health care facilities. Out-patient curative care is evaluated under four subcategories as follows:

Basic Medical and Diagnosis Services

This category comprises, as common components of most medical encounters, diagnostic and therapeutic services provided by physicians to out-patients. These services include routine examinations, medical assessments, prescription of pharmaceuticals, routine counselling of patients, dietary regime, injections, and vaccinations (only if not covered under public-health protection programmes). Routine administrative procedures such as filling in and updating patients' records are usually an integral part of basic medical services.

Out-patient Dental Care

This category comprises dental care services provided by dentists to out-patients. It includes the whole range of services such as tooth extraction, fitting of dental prosthesis, and dental implants performed usually by dentists in an out-patient setting.

All Other Specialised Health Care

This category comprises all specialised medical services provided by physicians to out-patients other than basic medical and diagnostic services and dental care. Mental health and substance abuse therapy services can be given as examples.

All Other Out-patient Curative Care

This category comprises all other medical and paramedical services provided by physicians or paramedical practitioners to out-patients. Examples are hot spring therapy and services of audiologists.

2. Services of Rehabilitative Care

This category comprises medical and paramedical services delivered to patients during an episode of rehabilitative care. In rehabilitative care, the emphasis is placed on improving the functional levels of the persons served, and the functional limitations either caused by a recent illness or injury or with a recurrent nature are covered.

3. Ancillary Services to Health Care

This category comprises a variety of services mainly performed by paramedical or medical technical personnel with or without the direct supervision of a medical doctor.

3.1 Clinical Laboratory

This category comprises all laboratory tests of blood, urine, and cell species for diagnostic purposes.

3.2 Diagnostic imaging

This category comprises diagnostic imaging services such as radiology, computerised tomography, and nuclear magnetic imaging provided to out-patients.

3.3 Patient Transports and Emergency Rescue

This category comprises transportation services to and from facilities in a specially equipped surface vehicle or in a designated air ambulance for the purposes of receiving medical and surgical care.

3.4 All Other Ancillary Services

This category comprises all other ancillary services to health care.

4. Medical Goods Dispensed to Out-patients

This category comprises medical goods dispensed to out-patients along with the services related to dispensing, such as fitting, maintenance, and renting of medical goods and appliances. This group covers prosthesis, medical appliances, and equipment bought with or without prescription usually from dispensing chemists, pharmacists or medical equipment suppliers for the consumption or use by a single individual or household outside a health facility.

4.1 Pharmaceuticals and other medical non-durables

This category comprises pharmaceuticals such as medical preparations, branded and generic medicines, serums, vaccines, vitamins, minerals, and oral contraceptives. Prescribed medicines are medicines sold to customers with a medical voucher, including branded and generic drugs. Over-the-counter medicines are those bought by households without a medical voucher. A wide range of other medical non-durables such as bandages, elastic stockings and condoms are also included.

4.2 Therapeutic appliances and other medical durables

This category comprises medical durable goods such as eye-glasses, hearing aids, and other medical devices. It includes corrective eye-glasses and contact lenses and the corresponding cleansing fluid and fitting, orthopedic shoes, artificial limbs and other prosthetic devices, all kinds of removable hearing aids, a variety of medico-technical devices such as wheelchairs and invalid carriages, and durable medical products not elsewhere classified such as blood pressure instruments.

5. Prevention and Public Health Services

This category comprises services designed to enhance the health status of the population that are different from the curative services remedying a health dysfunction. Typical services are vaccination campaigns and programmes.

5.1 Maternal and Child Health, Family Planning and Counseling

This category includes the health care services such as genetic counseling, prevention of specific congenital abnormalities, prenatal and postnatal care, infant and child health care.

5.2 School Health Services

This category comprises a variety of services for health education and screening, disease prevention, and the promotion of healthy living conditions and lifestyles provided at schools.

5.3 Prevention of Communicable Diseases

This category comprises several services such as reporting and notification of certain communicable diseases, efforts to determine origins of diseases and their contragation forms, and vaccination services.

5.4 Prevention of Non Communicable Diseases

This category comprises the activities such as health education, disease prevention and the promotion of healthy living lifestyles.

5.5 Occupational Health Care

This category comprises health services such as surveillance of employee health. therapeutic care provided in or out of the institution

6. Health Administration and Health Insurance

These are the activities of private insurers, central and local authorities, and social security funds. Included are the planning, management, regulation, collection of funds, and handling of claims of the delivery system.

6.1 General Government Administration of Health

This category includes expenditures of the general government. It comprises overall government activities of formulating health policies, plans, programmes and budgets, and administrating, operating, and supporting social security funds.

6.2 Private Health Administration and Insurance

This category comprises the administration and operation of private social health insurance.

Health Related Functions

1. Capital Formation of Health Care Provider Institutions

This category includes gross capital formation of domestic health care provider institutions which are composed of their capital assets such as building and equipment.

2. Education and Training of Health Personnel

This category comprises expenditures for public or private programmes for education and training of health personnel as well as administration and inspection of the institutions providing these programmes. Moreover, it includes activities for the training of medical staff in hospitals.

3. Research and Development in Health

This category comprises research and development programmes related to the protection and improvement of human health.

4. Food Hygiene and Drinking Water Control

This category comprises the activities of the food hygiene and drinking water control programs.

5. Environmental Health

This category comprises the activities of monitoring the environment with public health concern. It does not include the industrial expenditures such as large-scale infrastructure investments, city sanitation, and improvement of the environment.

Categories included in the classification of OECD but not in the classification of Turkey NHA are as follows:

Financing Agents

- *State/provincial government classification: This classification was not used because this type of structuring does not exist in Turkey.*

Health Care Providers

- *Nursing and residential care facilities: This category comprises establishments providing residential care for people who need nursing, supervisory or other types of care.*
- *Providers of home health care services: This category comprises establishments engaged in providing skilled nursing services at home.*
- *Blood and organ banks: This category comprises establishments engaged in collecting, storing, and distributing blood and blood products, and storing and distributing body organs.*
- *Other industries: This category comprises the industries providing health care as secondary producers or other producers not elsewhere classified.*
- *Rest of world: This category comprises abroad institutions. Financial flow between the domestic economy and health accounts of the rest of world is primarily composed of current international cooperation and private insurance premiums.*

The above-mentioned five providers are not included in the Turkey classification due to their inexistence in the Turkey health care system.

Functions of Health Care

- *Services of curative home care: This category comprises all medical and paramedical curative services provided to patients at home.*
- *Services of long-term nursing care: This category comprises services for people who need constant health care due to chronic diseases.*
- *Day cases of curative care: This category comprises medical and paramedical services delivered to day care patients during an episode of curative care such as ambulatory surgery and dialysis.*

These three functions are not included in the Turkey classification as they are not provided in institutionalized settings in Turkey.

NATIONAL HEALTH ACCOUNTS STUDIES AND TURKEY 1999-2000 NHA STUDY

In developing countries, studies on the development of NHA are relatively new. Whereas by the end of 1970s and up to early 1980s, financing of health services in these countries was at minimum level, the economic crisis emerged in the 1980s engendered the necessity of conducting new studies concerning limited resources and utilisation of them at national and international level. World Health Organisation (WHO) conducted the first systematic study on health expenditures in these countries by the end of 1960s. Health expenditures-related studies conducted in the leadership of WHO were brought back into the agenda with the World Development Report published in 1993, and NHA studies gained impetus with the interest of other international organisations. The most systematic data on health accounts have been collected by the United States of America (USA) since 1964. Experiences of USA, with a quite complex health care system, have enabled the improvement of health accounts system.

The need for collecting data on how resources are used, how equity, efficiency, and effectiveness could be improved in resource use and systematic analyses of the data emerged, as the health care industry has become one of the important industries in the economies of OECD member countries, and therefore systematic analysis of health expenditures using SHA developed by OECD has started.

Some basic questions that NHA can help in answering include the magnitude of the health system and its relevant departments in the economy, who pays how much, how the health system is financed, how the sources are distributed among various health care providers, what financial values the benefits have, and how the comparisons can be made with other countries. SHA provides a framework that enables to analyze and report health expenditures and financing through inter-related tables.

Main objectives of OECD SHA can be summarized as follows:

- *To form Health Accounts in conformity with internationally acknowledged health services boundaries in a way that enables international comparisons through standart tables,*
- *To differentiate main health care functions from health-related functions and to emphasize intersectoral feature of health in relation to economic and social policies in various areas,*
- *To create tables to analyze flow of finance in health services,*
- *To present a framework that will assist in coherent reporting related to health services over time,*
- *To create an economic perspective consistent with National Income Accounts and thus a framework that can be used to analyse health services.*

In Turkey studies on systematic analysis of health expenditures started in the early 1990s, and MOH/Health Project General Coordination Unit prepared the 1992-1996, 1997, 1998 Health Expenditures books with the available data. The report "Turkey Reforming the Health Sector for Improved Access and Efficiency" published by the World Bank is another study on the issue. Despite of covering especially the analyses and projections of available general budget items, these reports do not provide information on health expenditures by detailed subcategories for health care providers and functions and thus do not allow strategic health planning and international comparisons. This has given rise to the need for financial analysis of our health system detailed enough to reveal the existing situation in the country, based on internationally acknowledged methods. For that purpose, Ministry of Health, within the scope of Health Project II, signed a contract with the consortium of Harvard School of Public Health International Health

Systems Groups (HSPG) and Health Administration Research Agency (SIAR) to develop National Health Accounts, and studies started in October 2001.

The study comprised of three components: The first one was the creation of an "NHA Framework" that can be used in the upcoming years and that is flexible enough to respond to country needs. The second one was the description of the structure of the Turkish health sector and collection of data following review of the previous studies. The third one was the conduct of household survey to determine household out-of-pocket health expenditures. These three components were carried out in a complementary way. Once all these three components were completed, main NHA tables, Financing Agent Health Care Provider (FACHP), Financing Agent Health Functions (FACHC), and Health Care Provider Health Functions (HPCHC), were created.

Within the scope of the study, an "Advisory Board" composed of technical personnel of all related institutions was formed for the purpose of building institutional capacity and knowledge for NHA and of evaluating available information and resources.

Establishment of National Health Accounts Framework

After the meetings and discussions held, the Board members agreed that Turkish NHA Framework should be in conformity with OECD SHA in order to be able to do comparisons with other OECD countries. To this end, OECD SHA classification was scrutinized attentively and classifications that should be included or excluded for Turkish NHA Framework were determined. Board members decided that the study should also include classifications other than those in OECD SHA in order for the study to support political decisions of our country. Therefore, the definition of Turkish health expenditure was extended and hence "General Health Expenditure (Turkey Boundary)" was defined in a more comprehensive way than that offered in SHA. This definition also covers training of health personnel, research and development studies in health, control of food, hygiene and drinking water, and expenditures incurred for environmental health.

Regarding the classification list, a detailed classification list conforming to International Health Accounts Classification in Annex 1 has been prepared and thus national needs have been met.

In order to include all the institutions carrying out health financing and service provision within the NHA Framework, "Institutional Sectors and Units According to 1993 National Accounts System" published by SIS (DIE) has been used as the source. Terminology of the framework has been prepared in the light of "Explanatory Glossary of National Accounts Terms According to 1993 National Accounts System", and a common language has been ensured in this matter. By doing so, the NHA Framework has been given a flexible structure that can be easily adapted to financial and sectoral changes.

Turkish NHA for 1999-2000 has been carried out in line with OECD SHA, on accrual basis not on cash basis.

Collection of Data

Upon orientation of project team by the NHA Advisory Board, available data sources (Prime Ministry High Planning Council Reports, annuals of various institutions, etc.) and research works have been reviewed, and their appropriateness for accrual-based NHA analyses was assessed. One of the major difficulties encountered in the study is that the available data do not allow for estimations in desired details by health care providers and functions in line with the framework.

Even though we know the total expenditures made by MoH and Social Security Institutions, these data do not allow for classification of expenditures by health care providers and functions because government expenditures by sub-programmes are not reported in a systematic and detailed manner. To classify government expenditures according to functions, Ministry of Finance budgetary data have been examined, and additional surveys were carried out for unavailable data. Examples include break-down of health expenditures made for municipality employees by in-patient care, out-patient care, pharmaceuticals-medical equipment, and so on for FACHP tables; break-down of expenditures financed by social security funds by curative and rehabilitative services, ancillary health services, medical equipment prescribed to out-patients preventive and public health services, and health management and health insurance for FACHC tables; and, break-down of financing sources of SOE hospitals by curative and rehabilitative services, ancillary health services, medical equipment prescribed to out-patients, preventive and public health services, and health management and health insurance for HPCHC tables.

Incomplete data were collected through data collection instruments/questionnaires prepared after evaluations made with relevant officials of the following institutions and agencies. These are:

- *Ministry of Defence,*
- *Private Provincial Administrations,*
- *Municipalities,*
- *Health institutions affiliated to State Owned Enterprises,*
- *Private Funds,*
- *Health Institutions under Privatization Administration,*
- *Private Insurance Companies,*
- *Private Health Institutions,*
- *Non-profit Organisations (health-related foundations and associations)*

Health Related Foundations and Associations

Within the scope of this study, health expenditure data of many institutions were collected for the first time. Data from different institutions acquired through additional studies and cross checks were examined once their consistency was checked.

"Hospital Survey" was carried out within the scope of this study to identify financing agents for different types of hospitals affiliated to a variety of institutions and agencies and health functions for which secured financing was utilised. This survey was conducted in a sample of 152 in-patient facilities which was drawn by SIS from a population of all in-patient facilities that operated during 1999 and 2000, and data on the amounts of health expenditures allocated for in-patients, out-patients, oral and dental health, rehabilitation, training services and investment along with their sources of financial data and expenditures from general budget, revolving fund, and associations and foundations were gathered. In this manner, estimations for the distribution of total expenditures for Green Card holders by both hospital groups and amount were done. Therefore, the results of hospital survey were used to distribute contributions of financing agents among hospital types and health functions.

Household Health Expenditures Survey

The third component of the study was the development and implementation of the Household Health Expenditures Survey questionnaire. Relevant advisory board members contributed to this process by evaluating the content of the questionnaire, the sample in which it would be administered, and the methodology of the implementation. Household Health Expenditures Survey has been designed to estimate households' out-of-pocket health expenditures and generate distribution tables in compliance with Turkey NHA estimations done according to OECD system.

To rule out impact of seasonal changes on health expenditures, SIS determined the implementation period of the questionnaire as September-October 2002 for the first round and March-April 2003 for the second round.

To ensure quality of the implementation of the questionnaire, officials of Provincial Health Directorates supervised the process in addition to supervisors of the firm conducting the study.

The sampling technique was decided in collaboration with SIS, and the selected method was approved by SIS. A nationwide sample representative of Turkey by urban-rural, three metropolitan areas (Ankara, Istanbul, Izmir) and each five region was selected from 427 clusters and 10,675 households.

RESULTS OF NATIONAL HEALTH ACCOUNTS STUDY

Total health expenditure which was estimated as 4.8% of GDP for 1998 has been estimated as 6.4% for 1999 and 6.6% for 2000 in the NHA study. Turkey is one of the countries that have the lowest health expenditure among OECD countries, with 178 USD per capita health expenditure and 392 USD adjusted for PPP in 1999 and 194 USD per capita health expenditure and 443 USD adjusted for PPP in 2000.

In this chapter of the book, NHA results will be evaluated under four captions: financing agents, health care providers, functions, and current health expenditures per capita. Results in this chapter are presented on the basis of "OECD Current Health Expenditure". Results for Total Health Expenditure and General Health Expenditure can be seen in tables provided in Annex 2, if wished.

Distribution of Current Health Expenditures by Financing Agents

Turkey's current health expenditures and shares in GDP in 2000 are presented in Table 6 in comparison with 1999. It is seen from the table that the share of current health expenditure in GDP in TL and USD shows a slight change.

Table 6: Current Health Expenditures Turkey, 1999-2000

	1999		2000	
CHE	4,785 trillion TL	US \$ 11,323 million	7,888 trillion TL	US \$ 12,563 million
CHE/GDP %	6.2		6.3	

Public share of finance in current health expenditures is 60.00% and private share of finance is 40.00% in 1999. These figures were 61.68% for the public sector and 38.33% for the private sector in 2000 (Figure 2).

Figure 2: Distribution of Current Health Expenditures by Financing Agents, Turkey 1999

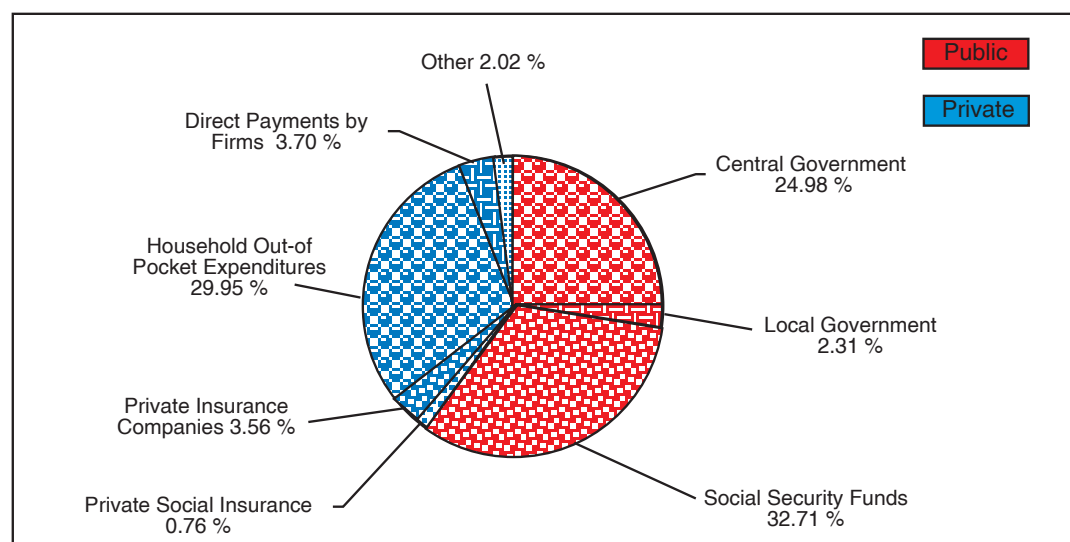
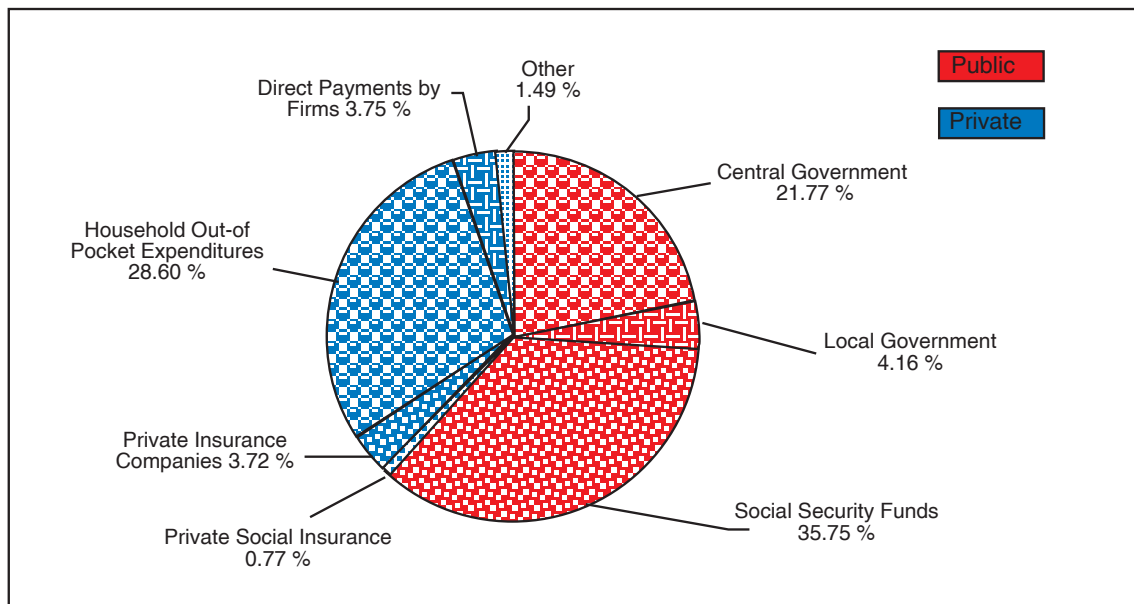
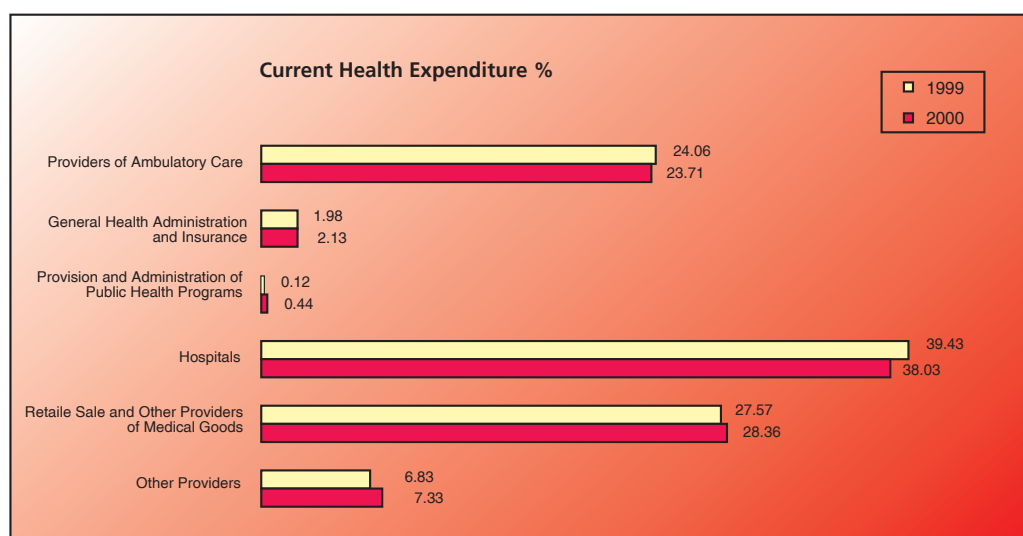


Figure 3: Distribution of Current Health Expenditures by Financing Agents, Turkey 2000

As far as current health expenditures of Social Insurance Funds that account for 35.75% of current health expenditures are concerned, SSK, Government Employees Retirement Fund (Emekli Sandığı), and Bağ-Kur have shares of 19.20%, 7.62% and 8.93%, respectively. The share of Green Card as a MoH programme within Central Government is 2.25%.

Distribution of Current Health Expenditures by Health Care Providers

Distribution of current health expenditures by health care providers is shown in Figure 4. Hospitals have the greatest share in both years (39.43% in 1999 and 38.03% in 2000), followed by retail sale and other medical equipment providers (27.57% in 1999 and 28.36% in 2000).

Figure 4: Distribution of Current Health Expenditures by Health Care Providers, Turkey 1999-2000

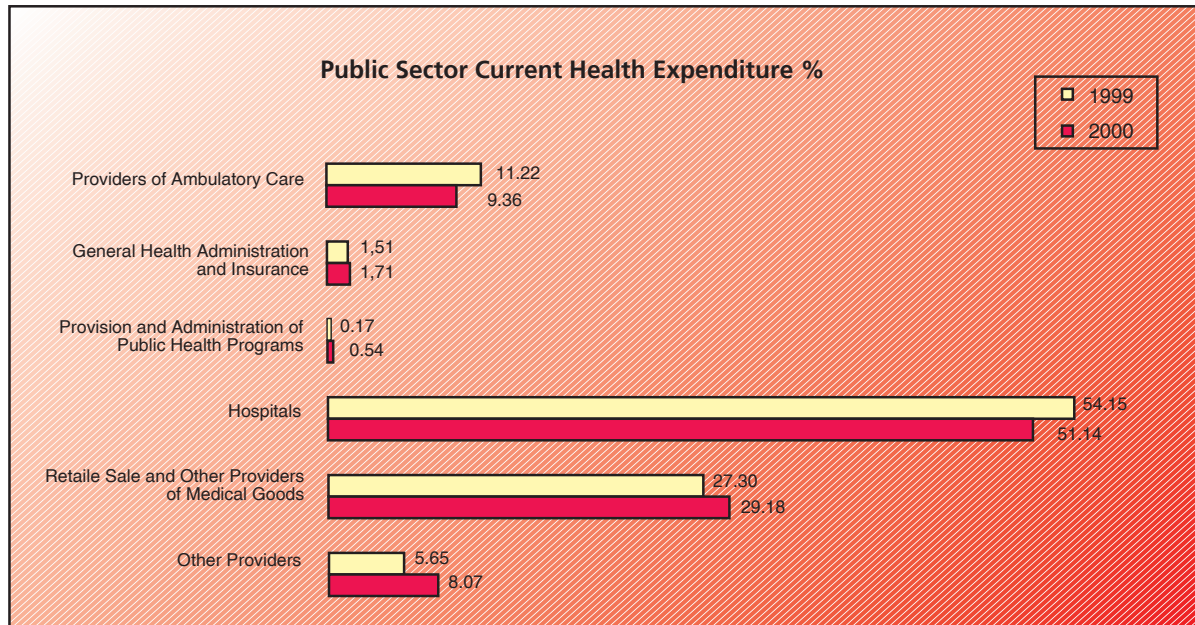
In Table 7, distribution of current health expenditures by the key health care providers is shown. Hospitals constituted 39.43% of current health expenditures in 1999 and 38.03% in 2000. In 1999, of 39.43% of current health expenditures accounted by hospitals, 36.85% was for MoH, 28.25% for SSK, and 18.74% for university hospitals. In 2000, these figures were 36.84% for MoH, 28.24% for SSK, and 18.75% for university hospitals.

Table 7: Distribution of Current Health Expenditures by Key Health Care Providers, Turkey 1999-2000

Types of Key Health Care Providers	1999 Current Expenditure %	2000 Current Expenditure %
Hospitals	39.43	38.03
MOH	14.53	14.01
Universities	7.39	7.13
SSK	11.14	10.74
Private	4.34	4.19
Other	2.03	1.96
Out-Patient Health Care Providers	24.06	23.71
Public	5.41	5.33
Insurance	0.01	0.01
Private	18.64	18.37
Retail Sale and Other Medical Equipment Providers	27.57	28.36
Delivery and Management of Public Health Programs	0.12	0.44
General Health Management and Insurance	1.98	2.13
Non-classified	6.83	7.33
Total	100.00	100.00

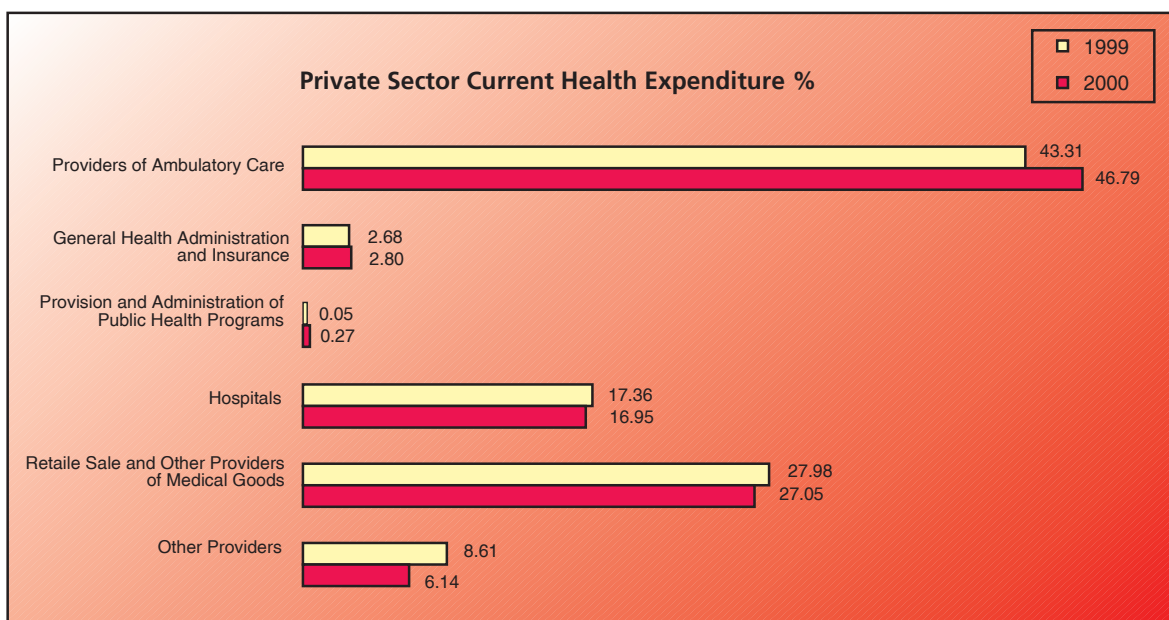
Publicly financed share of current health expenditures is shown in Figure 5. In 1999, 54.15% of public sector current health expenditures was for hospitals and 27.30% for retail sale and other medical equipment providers. In 2000, 51.14% of public sector current health expenditures was for hospitals and 29.18% for retail sale and other medical equipment providers.

Figure 5: Distribution of Public Sector Current Health Expenditures by Health Care Providers, Turkey 1999-2000



Distribution of private sector current health expenditures is shown in Figure 6. Private outpatient health care providers rank the first, followed by retail sale and other medical equipment providers. The second most important expenditure share is the financing allocated to medical equipment prescribed to outpatients.

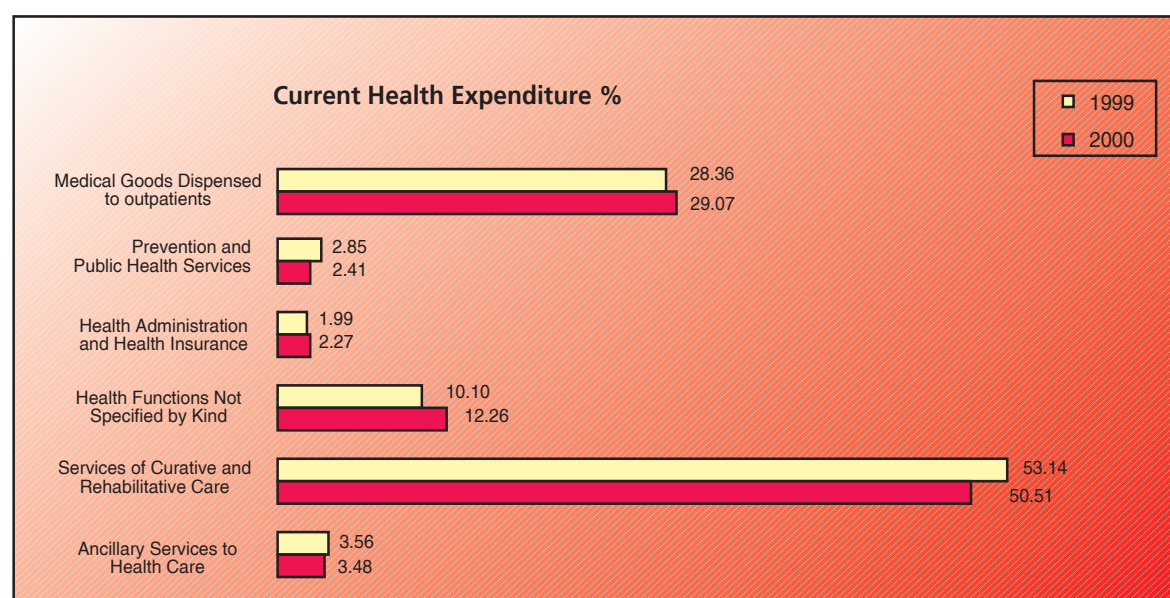
Figure 6: Distribution of Private Sector Current Health Expenditures by Health Care Providers, Turkey 1999-2000



Distribution of Current Health Expenditure by Functions

Key elements of functional distribution are classified as in-patient and outpatient curative services, rehabilitative services, ancillary services, medical materials prescribed to out-patients, preventive and public health services and management. Figure 7 shows the shares of these functions in current health expenditures. Note that the figure for services of curative and rehabilitative care was the sum of inpatient, outpatient, and rehabilitative services.

Figure 7: Distribution of Current Health Expenditures by Health Functions, Turkey 1999-2000



Functional distribution of current health expenditures is shown in Table 8. The share of outpatient curative expenditures in current health expenditures was 31.00% in 1999 and 29.74% in 2000 (excluding retail medical supply sales such as pharmaceutical purchases from pharmacies), and the share of inpatient curative services was 21.20% in 1999 and 19.89% in 2000. The share of medical supplies was 28.36% in 1999 and 29.07% in 2000.

Table 8: Functional Distribution of Current Health Expenditures, Turkey 1999-2000

Functional Classification	% Distribution of Current Health Expenditures	
	1999	2000
In-patient care	21.20	19.89
Out-patient care	31.00	29.74
Rehabilitative Services	0.95	0.88
Ancillary Health Services	3.56	3.48
Medical Supplies	28.36	29.07
Public Health Services	2.85	2.41
Health Management and Health Insurance	1.99	2.27
Non-classified	10.10	12.26
Total	100.01	100.00

Preventive and public health services are mostly publicly financed by the public sector. Publicly financed share of preventive and public health services was 98.32% in 1999 and 96.12% in 2000.

Governmental budget financed 41.35% of in-patient health services in 1999 and 37.91% in 2000, while financing 21.39% of outpatient health services in 1999 and 19.56% in 2000.

As seen in Table 9, the biggest source for inpatient curative services is Social Security Funds with 44.14% share in 1999 and 46.10% in 2000. For outpatient curative services, households' out-of-pocket health expenditures constitute the largest share in both years (44.50% in 1999 and 42.83% in 2000).

Table 9: Distribution of Some Health Functions by Financing Agents, Turkey 1999-2000

	Inpatient Curative Services %		Outpatient Curative Services %		Public Health %		Medical Supplies Given to Outpatients %	
	1999	2000	1999	2000	1999	2000	1999	2000
Central Government	41.35	37.91	21.39	19.56	98.17	95.77	15.55	14.31
Local Government	0.29	1.08	0.17	0.53	0.15	0.33	0.83	0.79
Social Security Funds	44.14	46.10	23.78	25.15	0.00	0.00	40.89	46.76
Private Insurance	3.99	4.39	2.92	3.01	0.32	0.06	1.46	1.43
HH Out-of-Pocket Exp.	8.33	8.67	44.50	42.83	0.00	0.00	36.40	32.92
Other Financing Agents	1.89	1.84	7.25	8.92	1.36	3.85	4.86	3.79
Total	99.99	99.99	100.01	100.00	100.00	100.01	99.99	100.00

Total pharmaceutical expenditures in 2000 are shown in Table 10. Approximately one third of total health expenditures are accounted by pharmaceutical expenditures.

Table 10: Total Pharmaceutical Expenditures, Turkey 1999-2000

	TL		US \$		PPP US \$	
	1999	2000	1999	2000	1999	2000
Total pharmaceutical expend. made through pharmacies.	1,211 Trillion	2,043 Trillion	2,867 Million	3,253 Million	6,319 Million	7,444 Million
Per capita pharmaceutical exp. made through pharmacies	18,270,462	30,127,459	43	48	95	110
Share of Pharmaceutical Expenditures Made through Pharmacies in Total Health Expenditures (%)						
1999	24.3					
2000	24.8					
Estimation of Total Pharmac. Expenditure made in Hospitals	405 Trillion	721 Trillion	959 Million	1,147 Million	2,113 Million	2,626 Million
Per Capita Pharmaceutical Expenditure made in Hospitals	6,109,860	10,626,081	14	17	32	39
Share of Pharmaceutical Expenditures Made in Hospitals in Total Health Expenditures (%)						
1999	8.1					
2000	8.7					
Total Pharmaceutical Expend.	1,617 Trillion	2,763 Trillion	3,825 Million	4,400 Million	8,432 Million	10,070 Million
Total Pharmaceutical Expenditure per Capita	24,380,322	40,753,540	58	65	127	149
Share of Total Pharmaceutical Expenditures in Total Health Expenditures (%)						
1999	32.4					
2000	33.5					

Expenditures of Social Security Funds

Current health expenditures and per capita health expenditures of Social Security Funds are shown in Table 11.

Table 11: Distribution of Current Health Expenditures of Social Security Funds, Turkey 1999-2000

Social Security Funds	Number of Person*	Current Health Expenditure			Per capita Current Health Expenditure		
		Trillion TL	Million US \$	Million PPP US \$	TL	US \$	PPP US \$
1999							
SSK	22,212,488	882	2,088	4,602	39,720,900	94	207
Bağ-Kur	7,757,794	399	944	2,080	51,392,186	122	268
Emekli Sandığı	3,381,602	344	815	1,796	101,827,459	241	531
Active Civil Servants	4,906,640	382	904	1,991	77,808,862	184	406
Yeşil Kart	5,702,310	110	259	572	19,215,019	45	100
TOTAL	43,960,834	2,117	5,009	11,041	48,149,223	114	251
2000							
SSK	22,714,316	1,507	2,400	5,492	66,354,190	106	242
Bağ-Kur	7,933,059	714	1,137	2,601	89,958,988	143	328
Emekli Sandığı	3,458,000	599	954	2,182	173,192,583	276	631
Active Civil Servants	5,017,491	597	952	2,177	119,071,474	190	434
Yeşil Kart	5,831,138	171	272	623	29,327,038	47	107
TOTAL	44,954,004	3,588	5,715	13,076	79,819,142	127	291

*Distribution of population according to 2002-2003 NHA Household Survey, SIS 1999 (66,305,933) and 2000 (67,803,927)

Among social security funds, SSK is the one with the highest number of dependents. There are some differences in the number of people covered between the results from NHA Household Survey and the funds' own records. One reason for this is that in the Household Survey type of social security scheme that people are actively using was asked, and another reason is that social security funds account the dependents by multiplying the number of active workers with a constant number. At the end of 2003, SPO requested the social security funds to count their health registration cards in order to determine health insurance coverage and announced nearly same numbers as NHA, and those numbers were used for the Universal Health Insurance studies. Emekli Sandığı collecting premiums orderly has made higher health expenditures for its beneficiaries than other social security funds.

Pharmaceutical expenditures of social security funds according to NHA are shown in Table 12.

Table 12: Distribution of Pharmaceutical Expenditures of Social Security Funds, Turkey 1999-2000

Social Security Funds	Number of Person*	Pharmaceutical Expenditure			Per capita Pharmaceutical Expenditure		
		Trillion TL	Million US \$	Million PPP US \$	TL	US \$	PPP US \$
1999							
SSK	22,212,488	57	135	296	2,558,021**	6**	13**
Bağ-Kur	7,757,794	236	559	1,232	30,453,245	72	159
Emekli Sandığı	3,381,602	196	463	1,020	57,827,621	137	302
Active Civil Servants	4,906,640	217	514	1,132	44,229,860	105	231
Yeşil Kart	5,702,310						
TOTAL	43,960,834	706	1,670	3,681	16,051,561	38	84
2000							
SSK	22,714,316	127	202	463	5,592,509**	9**	20**
Bağ-Kur	7,933,059	448	713	1,633	56,439,767	90	206
Emekli Sandığı	3,458,000	358	570	1,305	103,580,104	165	377
Active Civil Servants	5,017,491	335	533	1,221	66,714,632	106	243
Yeşil Kart	5,831,138						
TOTAL	44,954,004	1,268	2,019	4,621	28,199,715	45	103

*Distribution of population according to 2002-2003 NHA Household Survey, SIS 1999 (66,305,933) and 2000 (67,803,927)

**includes pharmaceutical expenditures made by SSK for outside pharmacies.

The pharmaceutical expenditures for SSK in the table appear quite low because it includes only the expenditures of pharmaceuticals that are bought from pharmacies out of SSK hospitals. When the pharmaceutical expenditures of SSK that are made for wholesale purchases were included, expenditures were 247 trillion TL (585 million US\$), per capita 11,128,785 TL (26 US\$) for 1999 and 445 trillion TL (709 million US\$), per capita 19,607,855 TL (31 US\$) for 2000. It should be noted that these expenditures were calculated on the basis of purchasing prices, not retail prices, and included pharmaceutical expenditures for both out-patients and in-patients.

INTERNATIONAL COMPARISONS OF HEALTH ACCOUNTS

The share of total health expenditures in GDP in 2000 indicates the relative importance of the health sector in general economy, and Turkey allocates fewer resources to health than other OECD countries. As the developmental level of countries increases, the share of health expenditures in GDP becomes greater. With 4.9% of GDP in 1998, Turkey was among OECD countries that allocated the least amount to health. Allocating 6.6% of its GDP to health in 2000, Turkey overhauled Poland, Corea, Ireland, Luxembourg and Mexico. However, this figure is lower than the average of OECD countries (7.9%) (Figure 8).

Data used in international comparisons of health accounts have been obtained from the OECD Health Data 2004 database.

Figure 8: Share of Total Health Expenditures in GDP in OECD Countries (%), 2000

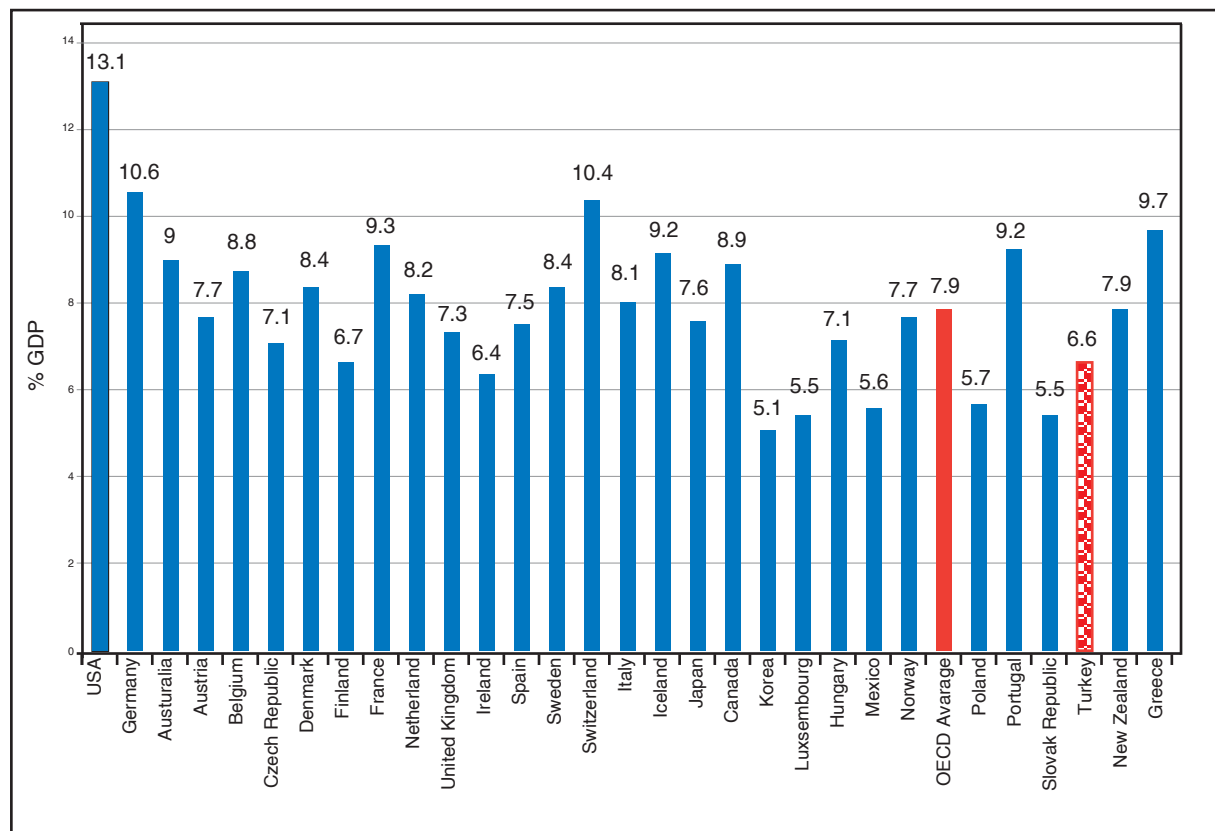
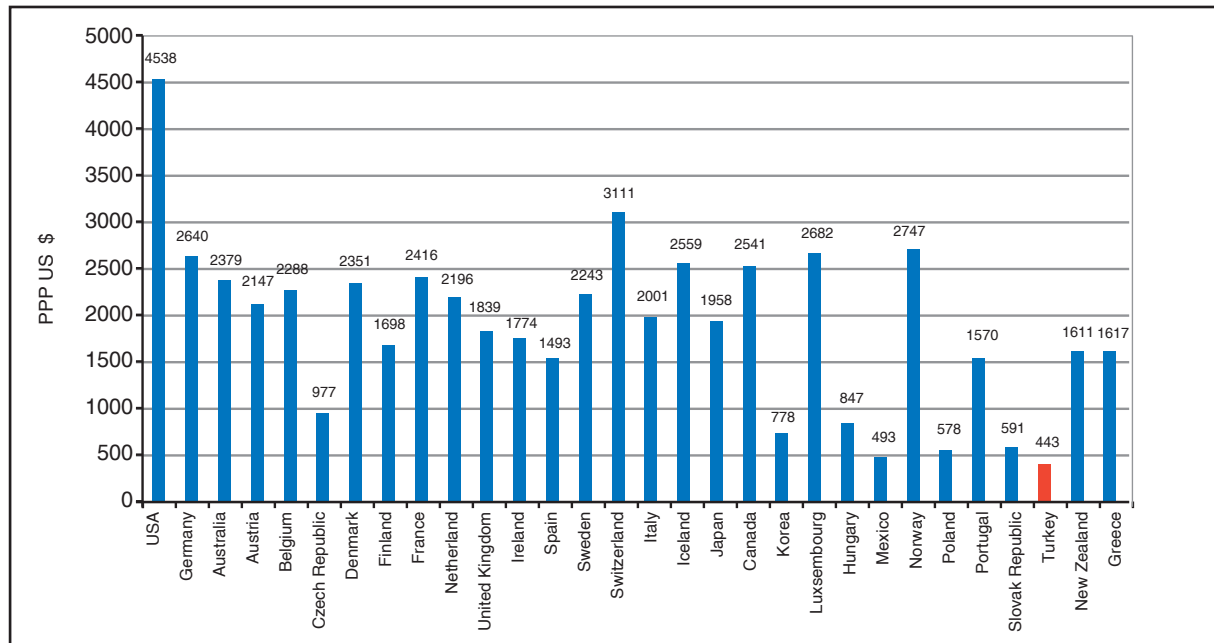
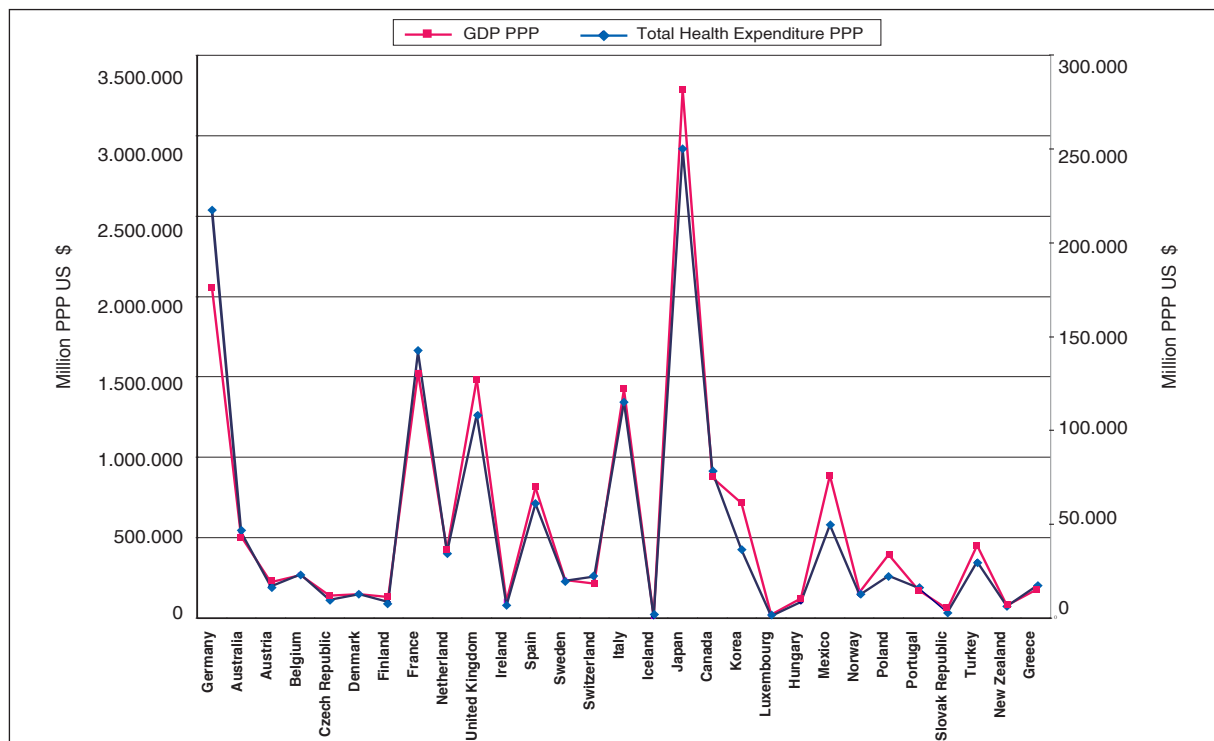


Figure 9: Comparisons of OECD Countries by Total Per Capita Health Expenditures Adjusted for Purchasing Power Parity, 2000



As far as the per capita health expenditures for 2000 in terms of purchasing power parity are concerned, OECD countries' average was PPP USD 1,880 and this figure was PPP USD 443 for Turkey (Figure 9).

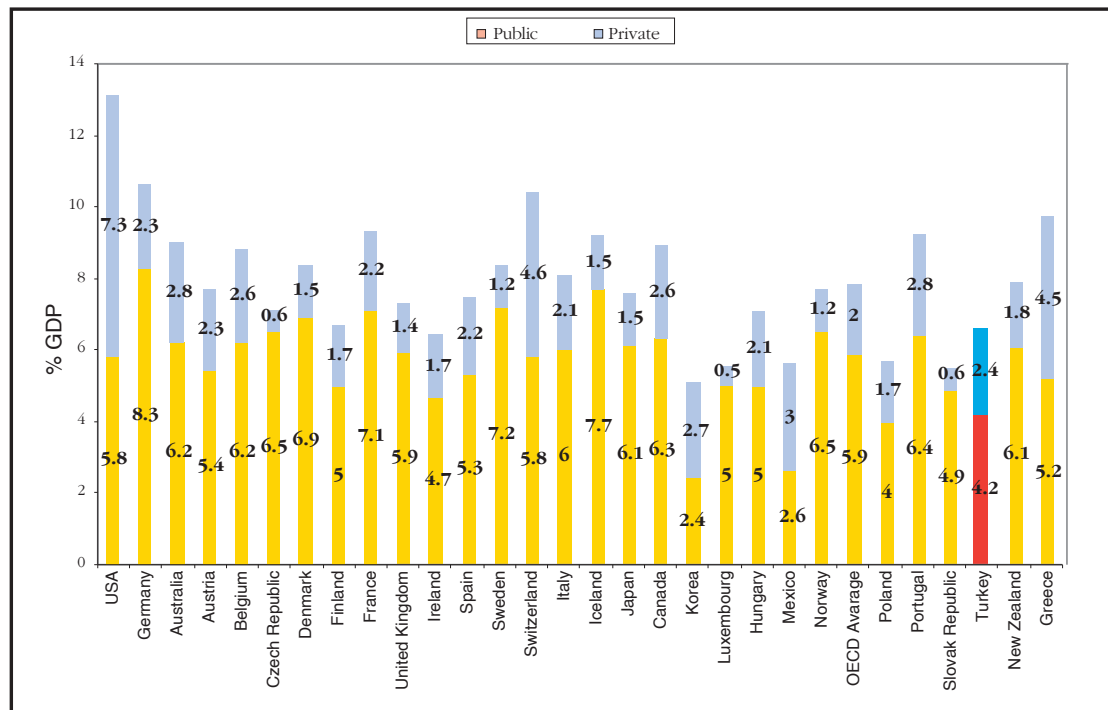
Figure 10: GDP and Total Health Expenditures Adjusted for Purchasing Power Parity in OECD Countries, 2000*



* Excluding USA.

In Figure 10, it is noticeable that total GDP amounts of OECD countries are parallel to total health expenditures adjusted for purchasing power parity. USA’s GDP in 2000 was PPP USD 9,762,100 million and total health expenditure was PPP USD 1,278,835 million. Share of USA’s health expenditures in GDP was 13.1%. As USA data changed the distribution, they have been excluded from the figure.

Figure 11: Public and Private Sector Shares of Total Health Expenditures in GDP in OECD Countries (%), 2000



Some OECD countries’ share of total health expenditures in GDP is presented by public–private breakdown. Turkey allocates 6.6% of its GDP to health expenditures, of which 4.2% are accounted by public sector expenditures and 2.4% by private sector expenditures (Figure 11).

Figure 12: Comparisons of OECD Countries by Public and Private Sector Shares in Total Health Expenditures (%), 2000

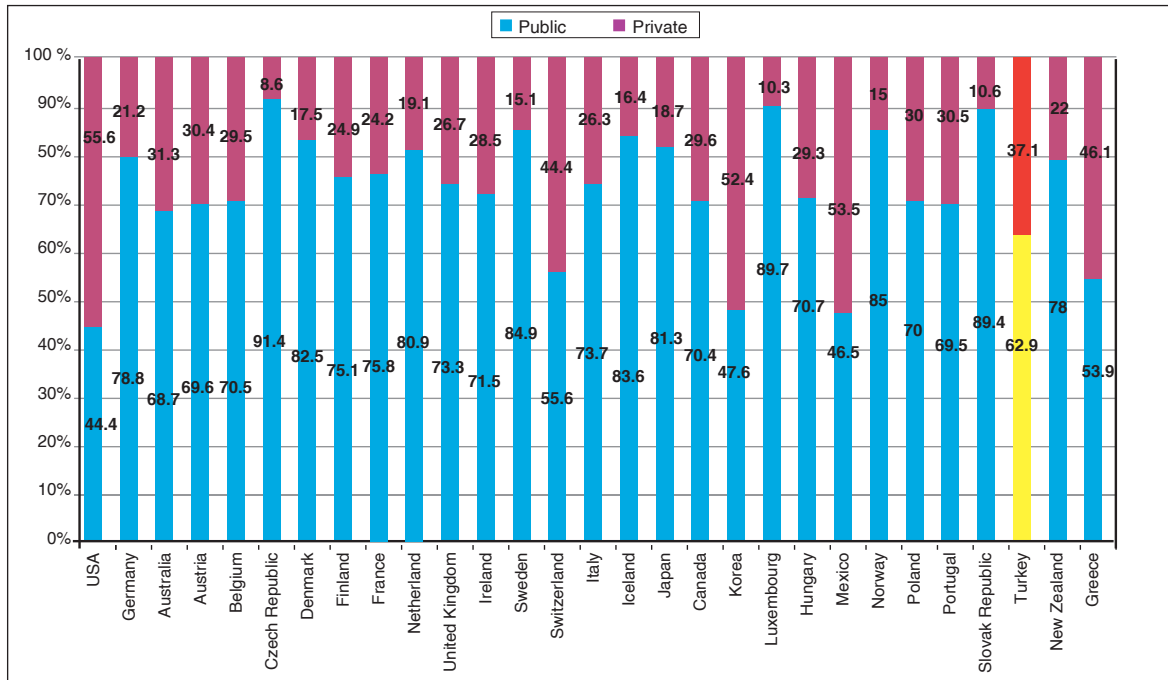
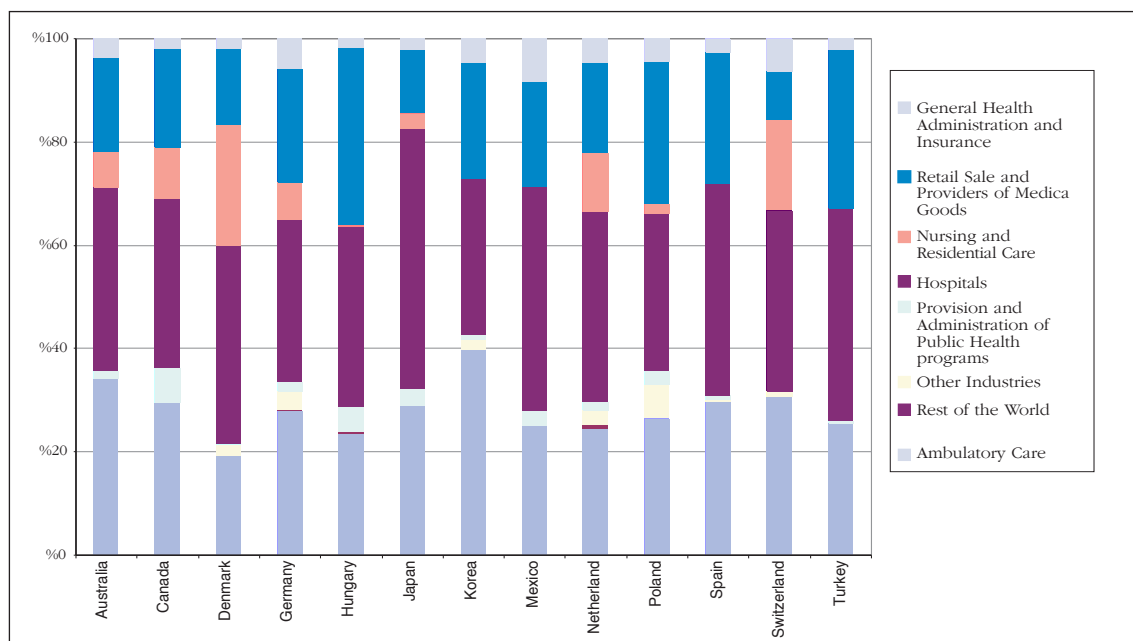


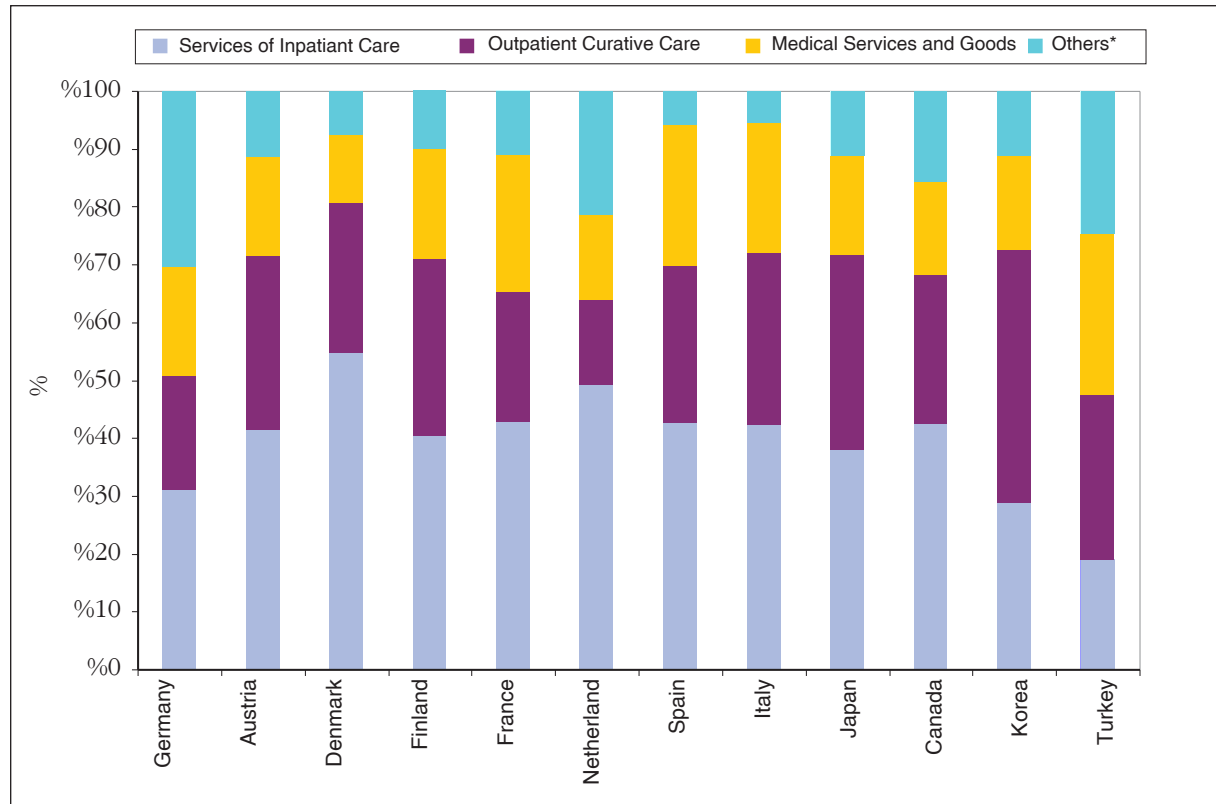
Figure 12 shows the distribution of public and private health financing in OECD member countries in 2000. In Turkey, the distribution of public-private current health financing was 62.9-37.1%, which is 10% higher than the OECD’s average private financing share of 27%. In Mexico and Korea, private financing share is higher due to substantial amount of out-of-pocket expenditures. Sweden also has high rate of private financing because of the importance of private insurance.

Figure 13: Distribution of Current Health Expenditures by Health Care Providers in OECD Countries, 2000



In Figure 13, the distribution of current health expenditures by health care providers in OECD countries is shown. Current expenditures are by and large composed of hospital expenditures, out-patient health services and medical supplies used.

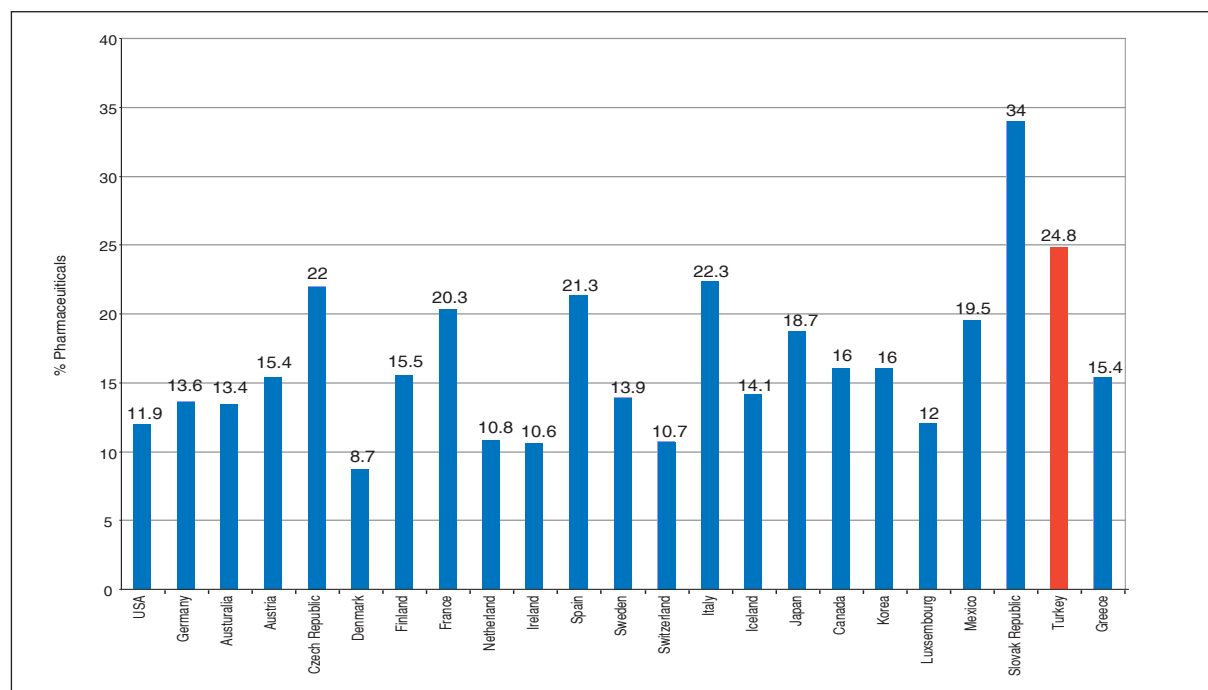
Figure 14: Functional Distribution of Total Health Expenditures in OECD Countries, 2000



**Other: Health Management and Capital*

In Figure 14, functional distribution of total health expenditures is shown. According to comparative data regarding functional distribution of total expenditures on health in 2000, Turkey represented the least spending country (19.02%) on curative services delivered to in-patients and the most spending country (27.80%) on medical supplies prescribed to outpatients. Share of expenditures for inpatients is higher in OECD countries partially due to higher expenditures for nursing care for the elderly. Functional distribution of health expenditures of Turkey appears similar to that of middle income countries rather than high income countries. Data for England were not included in the figure as the relevant data were not readily available.

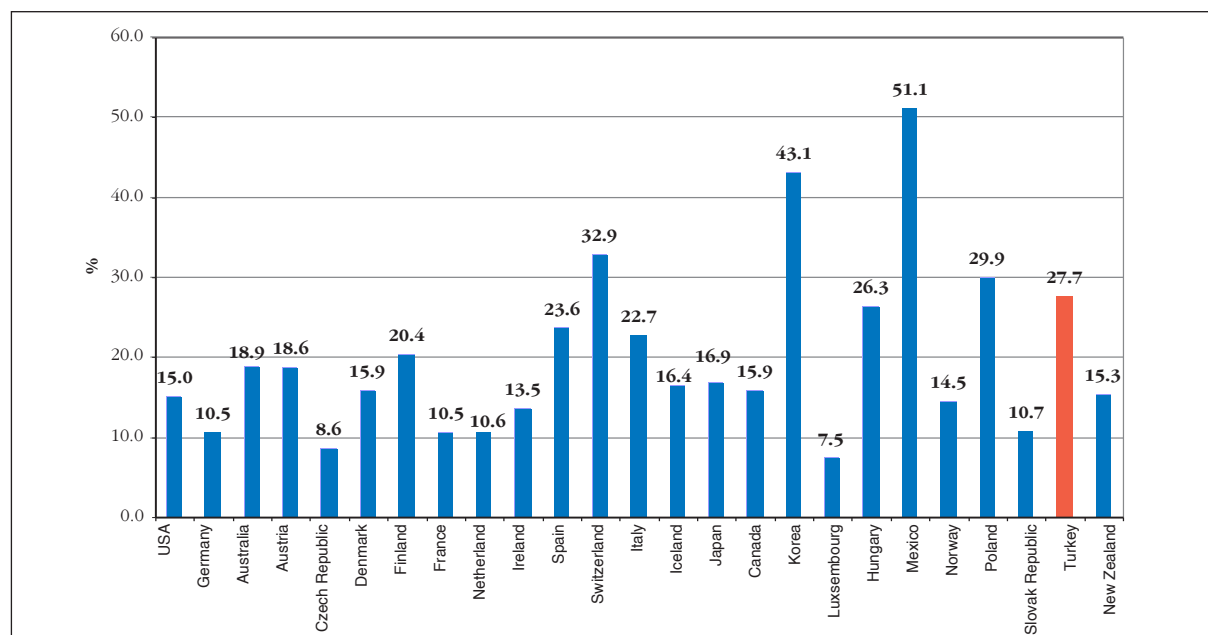
Figure 15: Share of Drug Expenditures in Total Health Expenditures Adjusted for Purchasing Power Parity in OECD Countries (%), 2000



England was excluded because of readily unavailable data

In figure 15, based on the definition of OECD, comparisons of drug expenditures in OECD countries do not include drug expenditures for in-patient curative services. In that regard, Turkey devotes one fourth of total health expenditures to drug expenditures.

Figure 16: Share of Out of Pocket Health Expenditures in Total Health Expenditures in OECD Countries, 2000



In figure 16, the share of out of pocket expenditures in total health expenditures in OECD countries is shown. The share of out of pocket spending in total health expenditures in 2000 was 27.65%, which is higher than that in majority of OECD countries. Mexico is the only country where most of the health services are financed by out of pocket expenditures.

Figure 17: Functional Distribution of Current Out of Pocket Health Expenditures in OECD Countries, 2000

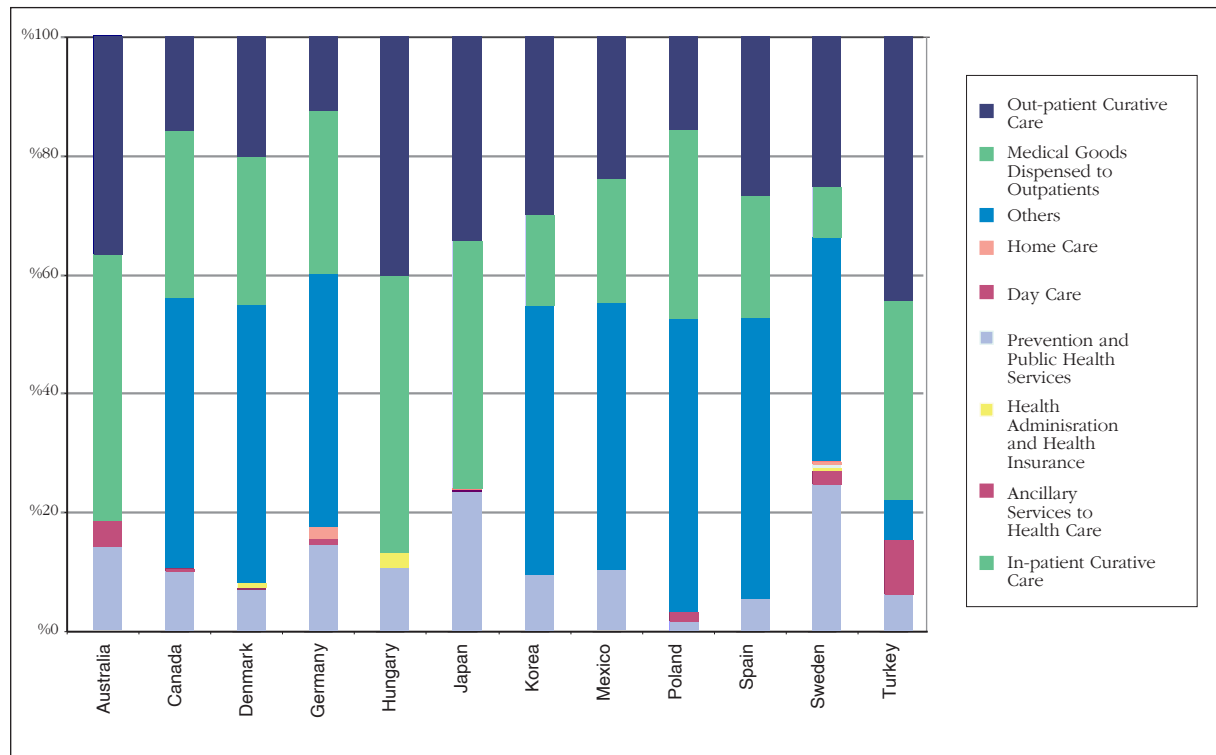


Figure 17 displays the distribution of out of pocket health expenditures by health functions in some OECD countries in 2000. It is noticeable that significant amount of out of pocket expenditures was for out-patient curative services for Turkey.

GENERAL EVALUATIONS

- It is observed that there is a tendency of increase in total health expenditures of our country over time. As a natural result of this situation, the share of health expenditures in general economy is also increasing. The share of total health expenditures in GNP was 4.76% according to the Turkey Health Expenditures and Financing book published by the Ministry of Health in 1998, but it was 4.88% when calculated based on GDP figure published by SIS in the same year. This figure was 6.44% in 1999 and 6.60% in 2000. In parallel to increase in GDP from year to year, an increase in total health expenditures has been observed, but the difference might result from methodological and technical details. The health sector has taken a greater role in the growing GDP. Considering financing of health programs and restructuring of health insurance, NHA results provide a basis for identifying basic points in the health sector and for projecting special strategies. The most important one is the foresights on transition efforts towards General Health Insurance.
- Total public sector health expenditures were 3,047 trillion TL in 1999 and 5,190 trillion TL in 2000. As far as the total health expenditures of private health sector are concerned, the figures were approximately 1,938 trillion TL in 1999 and 3,058 trillion TL in 2000. Total public sector health expenditures showed an increase of 70.33% in 2000 compared with 1999. There was also an increase of 57.79% in the private sector total health expenditures from 1999 to 2000. The observed increases in public and private sector health expenditures were similar. Increasing health expenditures of the country indicates challenges faced in terms of higher out of pocket expenditures, lower insurance coverage, financing of the proposed general health insurance, and new public health initiatives.
- As far the the share of public and private expenditures in total health expenditures are concerned, public and private sector accounted for 61.13% and 38.87% in 1999 and approximately 63.93% and 37.07% in 2000, respectively. With these figures, Turkey is among the OECD countries making high-level private health expenditures.
- When the expenditures made for curative services delivered to out-patients and in-patients in 1999 were examined, 1,483 trillion TL was expended for the curative services provided to out-patients and 1,014 trillion TL was expended for the curative services delivered to in-patients. In 2000, 2,346 trillion TL was expended for outpatient curative services and 1,569 trillion TL was expended for inpatient curative services. It is observed that a large portion of the expenditures made for curative services belongs to out-patient curative services. While hospital services expenditures comprise %38.03 of current health expenditures, total of out-patient curative services expenditures and retail sale of medical goods was 58.81% in 2000. Out-patient curative services composed a great portion of hospital expenditures especially in general hospitals. By introducing General Health Insurance and Family Medicine model, it is expected that referrals will be controlled and public health insurance will be secured and by decreasing use of out patient curative services in the secondary health providers, expenditures of hospital outpatient curative services will be reduced. Monitoring the changes in the system will be possible through regular NHA studies.
- 136 trillion TL and 190 trillion TL were spent for Preventive and Public Health Services in 1999 and in 2000, respectively. In 1999, while 98.32% of these expenditures were made by the public sector, the

contribution of private sector was only 1.68%. In year 2000, public sector covered 96.10% of preventive and public health expenditures and contribution of private sector was 3.90%. Looking at in terms of developing and strengthening Preventive and Public Health Services, outcomes of NHA study provide evidence on existing distribution and insufficiency of public health expenditures and demonstrate the need for financing these services.

- Looking at the Households' Out-Of-Pocket Expenditure, it is seen that households' out of pocket expenditures composed 29.08% of total health expenditures with the amount of 1,449 trillion in 1999; this rate is was 27.65% of total health expenditures with the amount of 2,280 trillion in 2000. Highness of out of pocket expenditures in the total is so attractive that these expenditures are even higher than the OECD averages. It is obvious that households' out of pocket health expenditures are an important financing resource for the health sector.
- Subventions made to Social Security Funds are another issue, which is needed to be emphasized. 9.78% of total health expenditures in 1999 and 7.97% of total health expenditures in 2000 were transferred to Social Security Funds to subsidize health expenditures. These high subvention rates display the fact that these rates must be taken into consideration while pricing the services.
- In the light of Turkey NHA study outcomes, drug expenditures should be also reviewed. In 1999, total drug expenditure comprised 32.43% of total health expenditure with the amount of 1,617 trillion TL and in 2000, 33.50% of total health expenditure was composed of total drug expenditures with the amount of 2,763 trillion TL. 24.30% of total drug expenditures were made through pharmacies and 8.13% of total drug expenditures were made by hospitals in 1999. In year 2000, 24.77% of total drug expenditures were made through pharmacies and 8.73% of total drug expenditures were made by hospitals. Drug expenditures, which compose one-third of total health expenditures, constitute a starting point to make necessary arrangements by the evaluation of these expenditures in terms of suitable and efficient use.

WHAT CAN WE SUGGEST FOR THE FUTURE?

Firstly, the data obtained through this study can be used as a resource by, first of all, the Ministry of Health, the Ministry of Labor and Social Security, the Ministry of Finance, Undersecretariat of Treasury and State Planning Organization and then all the other ministries and departments for financing of health care services proposed for the development and improvement of health services, health expenditures in the future and analyzing health system structure and performance.

Secondly, it was decided that in order for the institutionalization of Turkey NHA, NHA would be carried out by SIS in continuous collaboration with MOH and SPO and in support of relevant institutions. Through institutionalisation, the relevant data will be collected centrally, routinely and accurately. Together with the technical capacity acquired in provided trainings in the relevant institutions within the scope of this study, knowledge and experience of academic personnel is a very prominent resource that will facilitate future studies.

Thirdly, experience obtained in the development of Turkey's NHA demonstrates that financial and health services information systems should be reviewed in terms of sustainability, international use and

comparability of available data. It is seen with this study again that relevant data is collected in various details in Turkey but the collected data is not accesible and comparable to analyze. Development of existing practices and new data collection strategies is required.

Consequently, with this study, an important progress has been made on the development of NHA in conformity Turkey's requirements and conditions and compatible with international standards. Value of the data obtained in this study is obvious for the sector. The next step is to enable complete use of available data to be able to realize a successful transition and to sustain NHA Study in the coming years by following international standars.

Readers can communicate their requests to the e-mail address mektep@hm.saglik.gov.tr concerning data collection, General Health Expenditure's related data and other technical details.

ANNEX 1: COMPARISON OF THE CLASSIFICATIONS AND DEFINITIONS OF OECD SHA AND THE FRAMEWORK OF TURKEY NHA

In this section, the Turkish framework for the NHA will be presented together with the crosswalks between the OECD SHA International Classification for Health Accounts (ICHA) classification schemes. In the tables below the classifications are presented with the Turkish code and OECD code where it applies. When there is not a code under OECD section this means that this category is unique to Turkey. Similarly, classifications without a Turkish code show that this category is not applicable to the Turkish National Health Accounts.

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

Table 1: Classification of Financing Agents

Code	OECD Code	Descriptor	Definition
FK 1	HF 1	General Government	Covers institutional units of central or local government and social security funds on all levels of government.
FK 1.1	HF 1.1	General Government Excluding Social Security Funds	Includes institutional units of central and local government excluding social security funds.
FK 1.1.1	HF 1.1.1	Central Government	Covers all institutional units in the central government. Institutions with general, annexed and autonomous budgets and funds under public supervision are included.
FK 1.1.1.1		Institutions with General Budget	Covers institutions, which provide public services and are financed by the general government budget.
FK 1.1.1.1.1		Ministry of Health	Ministry whose main responsibility is to improve the population's health
FK 1.1.1.1.1.1		Health Programmes	The MoH as an FA is divided into two parts for policy reasons including health programmes and Green card. Health programmes include all programmes that aim at improving the health status of the general public.
FK 1.1.1.1.1.2		Green Card	Green card scheme was introduced in 1992 in order to cover the health expenditures of those who are not covered by any other social security schemes and who do not have financial resources to meet their health needs.
FK 1.1.1.1.2		Ministry of Defense	MoD as an FA receives resources from the Treasury and provides health services for its own personnel and dependents and army personnel. In some cases MoD provides health services for all of the public.
FK 1.1.1.1.3		Ministry of Education	Include health programmes of the Ministry of Education. MoE health institutions and vocational schools for health personnel can be given as examples.
FK 1.1.1.1.4		Ministry of Labor and Social Security	Include health programmes of the Ministry of Labor such as occupational health programmes.
FK 1.1.1.1.5		Other Ministries	Include health programmes of the ministries not covered in the previous categories such as the Ministry of Environment and Ministry of Tourism.
FK 1.1.1.2		Institutions with Annexed Budgets	These public institutions are governed out of the general budget and allocated their expenditures from the revenue of the public and private resources.
FK 1.1.1.2.1		Universities	Universities as FAs receive resources both from the central government and also generate resources from the services they produce through their revolving funds.

FK 1.1.1.2.2		Other Annexed Budget Institutions	These are annexed budgeted institutions other than universities. Examples are Higher Education Council, National Lottery Administration, General Directorate of The Border and Coastal Health
FK 1.1.1.3		Institutions with Autonomous Budget	These are institutions created to perform some of the economic activities of the government but are outside of the general and annexed budget. Examples are Turkey Standards Institute, National Productivity Center.
FK 1.1.1.4		Funds Under Public Supervision	Funds are resources generated from private sources for a social or economic reason. These resources can only be spent for the specific aims that they are collected for. One example is Fund for Social Assistance and Solidarity.
FK 1.1.1.5		Civil Servants' Health Services	Civil servants' and their dependents' health expenditures are paid by their institutions budgets that are transferred the sources for this purpose.
	HF 1.1.2	State/Provincial Government	As Turkey does not have such a division in the state apparatus this category was excluded.
FK 1.1.3	HF 1.1.3	Local Government	Local governments are institutional units whose fiscal, legislative and executive authority extends over the smallest geographical areas. It includes municipalities and private provincial administrations.
FK 1.1.3.1		Municipalities	Local government units that have public legal personality and provide the local shared requirements and services of the local population.
FK 1.1.3.2		Private Provincial Administrations	Local government units that have legal personality and provide all of the general and local services in the province under the presidency of the governor.
FK 1.1.3.3		Local Governments' Civil Servants' Health Services	Health expenditures for civil servants working in the local governments are taken under this class.
FK 1.2	HF 1.2	Social Security Funds	Social insurance schemes covering the community as whole or large sections of the community and that are imposed and controlled by government units.
FK 1.2.1		SSK	Social insurance organization that provides coverage for job-related accident and occupational health, sickness, maternity, invalidity, old age and death to its beneficiaries.
FK 1.2.2		GERF	A social insurance organization that provides pension and health benefits to the retired civil servants.
FK 1.2.3		Bağ-Kur	A social insurance scheme that provides pension and health benefits to the self-employed, artisans, craftsmen and others.
FK 2	HF 2	Private Sector	All institutional units that are outside the government sector.
FK 2.1	HF 2.1	Private Social Insurance	Comprises all social insurance funds other than social security funds. A social insurance is defined as the one where the policyholder is obliged or encouraged to insure by the intervention of a third party. In Turkey the insurance coverage for those under Article 20 of Act No 506 are considered under this category.
FK 2.2	HF 2.2	Private Insurance Enterprises	All private insurance companies other than private social insurance are covered under this category.
FK 2.3	HF 2.3	Private Households' Out-of-Pocket Expenditure	These payments are paid directly by the households in exchange for health services. Includes cost sharing and informal payments.
FK 2.4	HF 2.4	Non Profit Institutions Serving Households	Non-profit institutions providing households goods and services free or at prices that are economically

			insignificant. In the Turkey NHA, Foundations and Associations for health were covered under this category, e.g. The Foundation for Health and Social Assistance, The Presidency of Red Crescent (Kızılay) Foundation
FK 2.5	HF 2.5	Corporations	Include corporations that are involved in production of market goods and services.
FK 2.5.1		State Owned Enterprises (SOEs)	These are parastatal institutions that produce goods for the market under the authority of government. Some have their own hospitals. e.g. Turkey State Railway.
FK 2.5.2		Foundation Universities	Universities established by foundations are included.
FK 2.5.3		Firms Under Privatization	These institutions were formerly SOEs but are in the process of being privatized. This is a temporary category until the institution is privatized.
FK 2.5.4		Others	These are private firms that are outside the above-mentioned ones.
	HF 3	Rest of the World	Comprise the institutional units of the overseas. In the Turkey NHA the sources from the rest of the world were used in the source by financing agent table and total amounts were distributed at the financing agent table.

As can be seen from the preceding table, the OECD has added a number of categories to the main classification scheme. For example the central government is further disaggregated under three main categories: general budget, annexed budget and autonomous budget institutions. Also as stated earlier the programmes that serve the whole population and targeted groups are also separated: civil servants' health benefits, Green Card etc. SOEs are considered under private sector in line with the OECD ICHA classification.

Table 2: Classification of Functions

Code	OECD Code	Descriptor	Definition
SF 1	HC 1	Services of Curative Care	This item comprises medical and paramedical services delivered during an episode of curative care. Includes obstetric services, cure of illness or provision of definitive treatment of injury, the performance of surgery, and diagnostic or therapeutic procedures.
SF 1.1	HC 1.1	Inpatient Curative Care	Covers services provided to inpatients that stay in the hospital or other institutions not less than twelve hours after admission.
SF 1.2	HC 1.2	Day Cases of Curative Care	Covers services delivered to day care patients during an episode of curative care. Ambulatory surgery, dialysis are examples can be given.
SF 1.3	HC 1.3	Outpatient Curative Care	Covers services given to patients in an ambulatory health care institution and units.
SF 1.3.1	HC 1.3.1	Basic Medical and Diagnostic Services	Covers services of medical diagnosis and therapy that are common components of most medical encounters and that are provided by physicians to outpatients. Routine medical examinations, prescription of pharmaceuticals are examples can be given.
SF 1.3.2	HC 1.3.2	Outpatient Dental Care	Covers dental medical services provided to outpatients by dentists. Dental prosthesis, tooth extraction and fillings can be given as examples.
SF 1.3.3	HC 1.3.3	All Other Specialized Health Care	Comprises all specialized medical services provided to outpatients by physicians other than basic medical and

			diagnostic services and dental care. Examples are mental health and substance abuse therapy.
SF 1.3.9	HC 1.3.9	All Other Outpatient Curative Care	All other miscellaneous medical and paramedical services provided to outpatients by physicians and paramedical practitioners are covered under this heading. Heat therapy and the services, which are given by audiologists can be given as examples.
	HC 1.4	Services of Curative Home Care	This item comprises all medical and paramedical curative services provided to patients at home. This item is excluded in Turkey NHA because it is not common and institutionalized services in Turkey.
SF 2	HC 2	Services of Rehabilitative Care	Covers medical and paramedical services delivered to patients during an episode of rehabilitative care.
SF 3	HC 3	Services of Long Term Nursing Care	Covers services provided to patients who need assistance on a continuing basis due to chronic impairments. This item is excluded in Turkey NHA because it is not common and institutionalized service in Turkey.
SF 4	HC 4	Ancillary Services to Health Care	Covers a variety of services performed by paramedical or medical technical personnel. The services can be given with or without the supervision of a medical doctor.
SF 4.1	HC 4.1	Clinical Laboratory	Covers services such as urine, physical, chemical tests, blood chemistry, hematology, microbiologic cultures and all other laboratory tests.
SF 4.2	HC 4.2	Diagnostic Imaging	Covers diagnostic imaging services provided to outpatients such as diagnostic radiology, computerized tomography and nuclear magnetic imaging, ultrasound etc. Covers transportation in a specially equipped surface
SF 4.3	HC 4.3	Patient Transport and Emergency Rescue	vehicle or in designated air ambulance to and from facilities for the purposes of receiving medical and surgical care.
SF 4.9	HC 4.9	All Other Miscellaneous Ancillary Services	Covers other miscellaneous ancillary services to health care.
SF 4.10		Miscellaneous Ancillary Services n.s.k.	This item is added to the Turkey NHA for ancillary services that cannot be identified as under any of the categories above.
SF 5	HC 5	Medical Goods Dispensed to Outpatients	Comprises medical goods dispensed to outpatients. Included services are pharmacies, opticians and all other specialized or non-specialized retail traders.
SF 5.1	HC 5.1	Pharmaceuticals and Other Medical Non- Durables	Comprises pharmaceuticals such as medical preparations, branded and generic medicines, drugs, serums, vaccines, vitamins and minerals and oral contraceptives.
SF 5.1.1	HC 5.1.1	Prescribed Medicines	Prescribed medicines are medicines sold to customers with a medical voucher and include branded and generic products.
SF 5.1.2	HC 5.1.2	Over -the-counter (Non-prescription) Medicines	These medicines are classified as private households' pharmaceutical expenditures of non-prescription medicines.
SF 5.1.3	HC 5.1.3	Other Medical Non-Durables	Comprises a wide range of medical non-durables such as bandages elastic stockings, condoms and other mechanical contraceptive devices.
SF 5.2	HC 5.2	Therapeutic Appliances and Other Medical Durables	Comprises a wide range of medical durables such as glasses, hearing aids and other medical devices.
SF 5.2.1	HC 5.2.1	Glasses and Other Vision Products	Comprises corrective eye glasses and contact lenses as well as the corresponding cleansing fluid an fitting by opticians.

SF 5.2.2	HC 5.2.2	Orthopedic Appliances and Other Prosthetics	Comprises orthopedic appliances and other prosthetics such as orthopedic shoes, artificial limbs etc.
SF 5.2.3	HC 5.2.3	Hearing Aids	Comprises all kinds of removable hearing aids.
SF 5.2.4	HC 5.2.4	Medico-Technical Devices Including Wheel-Chairs	Covers a variety of medico-technical devices such as wheelchairs and invalid carriages.
SF 5.2.9	HC 5.2.9	All Other Miscellaneous Medical Durables	Covers a wide variety of miscellaneous durable medical products not elsewhere classified such as blood pressure instruments.
SF 5.10		Medical Durables Dispensed to Outpatients n.s.k.	This category is added to the Turkey NHA in order to cover those medical goods dispensed to outpatients that cannot be classified under the categories above.
SF 6	HC 6	Prevention and Public Health Services	Comprises services designed to enhance the health status of the population.
SF 6.1	HC 6.1	Maternal and Child Health, Family Planning and Counseling	Covers a wide range of health care services such as genetic counseling and prevention of specific congenital abnormalities, prenatal and postnatal medical attention, baby health care and school child health.
SF 6.2	HC 6.2	School Health Services	Comprises a variety of services of health education and screening, disease prevention and the promotion of healthy living conditions and lifestyles provided in school.
SF 6.3	HC 6.3	Prevention of Communicable Diseases	Comprises compulsory reporting and notification of certain communicable diseases, efforts to trace possible contacts and origin of disease, vaccination etc.
SF 6.4	HC 6.4	Prevention of Non-Communicable Diseases	Comprises public health services of health education, disease prevention and the promotion of healthy living conditions and lifestyles.
SF 6.5	HC 6.5	Occupational Health Care	Comprises services such as surveillance of employee health, on or off-business premises
SF 6.9	HC 6.9	All Other Miscellaneous Public Health Services	Comprises public health services such as operation and administration of blood and organ banks and the preparation and dissemination of information on public health matters not classified elsewhere.
SF 6.10		Prevention and Public Health Services n.s.k	This category is added to the Turkey NHA in order to cover prevention and public health services that can not be classified under the categories above.
SF 7	HC 7	Health Administration and Health Insurance	Covers activities of private insurers and central and local authorities and the social security. Included are the planning, management, regulation and collection of funds and handling of claims of the delivery system.
SF 7.1	HC 7.1	General Government Administration of Health	Covers administrative expenditures of the general government.
SF 7.1.1	HC 7.1.1	General Government Administration of Health (Except Social Security)	Covers activities such as formulation, administration, coordination, monitoring of overall health policies, plans, programmes and budgets.
SF 7.1.2	HC 7.1.2	Administration, Operation and Support Activities of Social Security Funds	Comprises the administration, operation and support of social security funds covering health services.
SF 7.2	HC 7.2	Health Administration and Health Insurance: Private	Comprises the administration and operation of private health insurance entities.
SF 7.2.1	HC 7.2.1	Health Administration and Health Insurance: Social Insurance	Comprises the administration and operation of private social insurance
SF 7.2.2	HC 7.2.2	Health Administration and Health Insurance: Other Private	Comprises the administration and operation of all other private health and accident insurance including private for-profit insurance.

SF n.s.k.		Health Functions Not Specified By Kind	This category covers the health function expenditures that cannot be attributed to any one of the categories above.
SIF 1	HC.R 1	Capital Formation of Health Care Provider Institution	Comprises gross capital formation of domestic health care provider institutions.
SIF 1.1		Buildings	Comprises capital formation of institutions in terms of buildings.
SIF 1.2		Equipment	Comprises capital formation of institutions in terms of equipment.
SIF 1.3		n.s.k	Capital formation which cannot be defined equipments or buildings.
SIF 2	HC.R 2	Education and Training of Health Personnel	Comprises government and private provision of education and training of health personnel, including the administration, inspection or support of institutions providing education and training.
SIF 2.1		Doctors	Expenditures for education and training of doctors
SIF 2.2		Dentists	Expenditures for education and training of dentists
SIF 2.3		Pharmacists	Expenditures for education and training of pharmacists
SIF 2.4		Nurses	Expenditures for education and training of nurses
SIF 2.5		Others	Expenditures for education and training of other health personnel
SIF 2.6		Training and Education in Hospitals	Expenditures for training and education of health personnel in hospitals
SIF 3	HC.R 3	Research and Development in Health	Comprises research and development programmes directed towards the protection and improvement of human health.
SIF 4	HC.R 4	Food, Hygiene and Drinking Water Control	Comprises activities for control of drinking water, activities related with hygiene and sanitation and control of food.
SIF 5	HC.R 5	Environmental Health	Comprises activities of monitoring the environment with a specific public health concern. Does not include large infrastructure investments, urban sanitation services, and industrial expenditures related to environmental improvement.
	HC.R 6	Administration and Provision of Social Health Services in Kind to Assist Living With Disease and Impairment	This item comprises (non-medical) social services in kind provided to persons with health problems and functional limitations or impairments where the primary goal is the social and vocational rehabilitation or integration. This item is not included in Turkey NHA classification as health expenditure nor accepted within the framework.
	HC.R 7	Administration and provision of health related cash-benefits	This item comprises the administration and provision of health related cash benefits by social protection programmes in the form of transfers provided to individual persons and households. This item is not included in Turkey NHA classification as health expenditure not accepted within the framework.

In the classification of health functions, in general, the OECD classification was followed by minor adjustments. Some classifications were omitted as they did not exist in Turkey such as home care and some were added with more detail such as capital expenditures.

Table 3: Classification of Health Care Providers

Code	OECD Code	Descriptor	Definition
HS 1	HP 1	Hospitals	Comprises licensed establishments primarily engaged in providing medical, diagnostic and treatment services that include physician, nursing and other health services to inpatients and outpatients and the specialized accommodations services required by the inpatients.
HS 1.1	HP 1.1	General Hospitals	Comprises licensed establishments primarily engaged in providing diagnostic and medical treatment to inpatients with a wide variety of medical conditions. These establishments may provide other services such as out-patient services, anatomical pathology services, diagnostic X-ray services, and clinical laboratory services, operating rooms services for a variety of procedures and pharmacy services.
HS 1.1.1		Ministry of Health General Hospitals	Covers the general hospitals of Ministry of Health.
HS 1.1.1.1		General Budget	Covers the expenditures of MoH hospitals from the general budget.
HS 1.1.1.2		Revolving Fund	Covers the health expenditures of MoH hospitals from their revolving fund.
HS 1.1.1.3		Foundations and Associations	Covers health expenditures made by the foundations and associations attached to MoH hospitals.
HS 1.1.2		MoH Health Centers	Covers the health centers of the MoH with beds.
HS 1.1.2.1		General Budget	Covers the expenditures of MoH health centers from the general budget.
HS 1.1.2.2		Revolving Fund	Covers the health expenditures of MoH health centers from their revolving fund.
HS 1.1.2.3		Foundations and Associations	Covers health expenditures made by the foundations and associations attached to MoH health centers.
HS 1.1.3		University Hospitals	Covers the hospitals which are attached to universities.
HS 1.1.3.1		Annexed Budget	Covers the expenditures of university hospitals from the annexed budget.
HS 1.1.3.2		Revolving Fund	Covers the health expenditures of university hospitals from their revolving fund.
HS 1.1.3.3		Foundations and Associations	Covers health expenditures made by the foundations and associations attached to university hospitals.
HS 1.1.4		SSK General Hospitals	Covers the general hospitals of SSK.
HS 1.1.4.1		SSK Budget	Covers SSK general hospitals expenditures from SSK budget.
HS 1.1.4.2		Foundations and Associations	Covers expenditures from foundations and associations which are attached to SSK general hospitals.
HS 1.1.4.3		Others	Covers the resources transferred to SSK general hospitals for the services provided to other FA members.
HS 1.1.5		Private Hospitals	Covers the general private hospitals.
HS 1.1.6		Private University Hospitals	Covers the hospitals attached to private universities.
HS 1.2	HP 1.2	Mental Health and Substance Abuse Hospitals	Comprises licensed establishments that are primarily engaged in providing diagnostic and medical treatment and monitoring services to inpatients who suffer from mental illness or substance abuse disorders.

HS 1.2.1		MoH Hospitals	Covers MoH's mental health and substance abuse hospitals.
HS 1.2.1.1		General Budget	Covers the expenditures of MoH's mental and substance abuse hospitals from the general budget.
HS 1.2.1.2		Revolving Fund	Covers the health expenditures of MoH's mental and substance abuse hospitals from their revolving fund.
HS 1.2.1.3		Foundations and Associations	Covers health expenditures made by the foundations and associations attached to MoH's mental and substance abuse hospitals.
HS 1.2.2		SSK Hospitals	Covers SSK mental health and substance abuse hospitals.
HS 1.2.2.1		SSK Budget	Covers SSK mental health and substance abuse hospitals expenditures from SSK budget.
HS 1.2.2.2		Foundations and Associations	Covers expenditures from foundations and associations which are attached to SSK mental health and substance abuse hospitals.
HS 1.2.2.3		Others	Covers the resources transferred to SSK hospitals for the services provided to other FA members.
HS 1.3	HP 1.3	Specialty (Other Than Mental Health and Substance Abuse) Hospitals	Comprises licensed establishments primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition. These hospitals may provide other services such as outpatient services, diagnostic services etc.
HS 1.3.1		MoH Specialty Hospitals	Covers MoH's specialty hospitals.
HS 1.3.1.1		Maternity and Children Hospital	Covers gynecology and maternity, maternity and children health hospitals of the MoH.
HS 1.3.1.1.1		General Budget	Covers the expenditures of MoH's maternity and children health hospitals from the general budget.
HS 1.3.1.1.2		Revolving Fund	Covers the health expenditures of MoH's maternity and children health hospitals from their revolving fund.
HS 1.3.1.1.3		Foundations and Associations	Covers health expenditures made by the foundations and associations attached to MoH's maternity and children health hospitals.
HS 1.3.1.2		Chest and Heart Surgery	Covers the chest diseases hospitals and chest and heart surgery hospitals of the MoH.
HS 1.3.1.2.1		General Budget	Covers the expenditures of MoH's hospitals from the general budget. chest and heart surgery
HS 1.3.1.2.2		Revolving Fund	Covers the health expenditures of MoH's hospitals from their revolving fund. chest and heart surgery
HS 1.3.1.2.3		Foundations and Associations	Covers health expenditures made by the foundations and associations attached to MoH's chest and heart surgery hospitals.
HS 1.3.1.3		Physical Therapy and Rehabilitation Hospitals	Covers the physical therapy and rehabilitation hospitals of the MoH.
HS 1.3.1.3.1		General Budget	Covers the expenditures of MoH's physical therapy and rehabilitation hospitals from the general budget.
HS 1.3.1.3.2		Revolving Fund	Covers the health expenditures of MoH's physical therapy and rehabilitation hospitals from their revolving fund.
HS 1.3.1.3.3		Foundations and Associations	Covers health expenditures made by the foundations and associations which are attached to MoH's physical therapy and rehabilitation hospitals.
HS 1.3.1.4		Oncology Hospitals	Covers the oncology hospitals of the MoH.
HS 1.3.1.4.1		General Budget	Covers the expenditures of MoH's oncology hospitals from the general budget.

HS 1.3.1.4.2		Revolving Fund	Covers the health expenditures of MoH's oncology hospitals from their revolving fund.
HS 1.3.1.4.3		Foundations and Associations	Covers health expenditures made by the foundations and associations attached to MoH's oncology hospitals.
HS 1.3.1.5		Other Specialty Hospitals	Covers all other specialty hospitals of the MoH.
HS 1.3.1.5.1		General Budget	Covers the expenditures of MoH's specialty hospitals from the general budget.
HS 1.3.1.5.2		Revolving Fund	Covers the health expenditures of MoH's specialty hospitals from their revolving fund.
HS 1.3.1.5.3		Foundations and Associations	Covers health expenditures made by the foundations and associations attached to MoH's specialty hospitals.
HS 1.3.2		SSK Specialty Hospitals	Includes SSK specialty hospitals other than mental health and substance abuse hospitals.
HS 1.3.2.1		Maternity and Children Hospitals	Includes the maternity and children hospitals of the SSK.
HS 1.3.2.1.1		SSK Budget	Covers SSK's maternity and children hospitals expenditures from SSK budget.
HS 1.3.2.1.2		Foundations and Associations	Covers expenditures from foundations and associations, which are attached to SSK's maternity and children hospitals.
HS 1.3.2.1.3		Others	Covers the resources transferred to SSK hospitals for the services provided to other FA members.
HS 1.3.2.2		Chest and Occupational Disease Hospitals	Includes the chest and occupational disease hospitals of the SSK.
HS 1.3.2.2.1		SSK Budget	Covers SSK's chest and occupational disease hospitals expenditures from SSK budget.
HS 1.3.2.2.2		Foundations and Associations	Covers expenditures from foundations and associations, which are attached to SSK's chest and occupational disease hospitals.
HS 1.3.2.2.3		Others	Covers the resources transferred to SSK hospitals for the services provided to other FA members.
HS 1.3.2.3		Physical Therapy and Rehabilitation Hospitals	Includes the physical therapy and rehabilitation hospitals of the SSK.
HS 1.3.2.3.1		SSK Budget	Covers SSK's physical therapy and rehabilitation hospitals expenditures from SSK budget.
HS 1.3.2.3.2		Foundations and Associations	Covers expenditures from foundations and associations attached to SSK's physical therapy and rehabilitation hospitals.
HS 1.3.2.3.3		Others	Covers the resources transferred to SSK hospitals for the services provided to other FA members.
HS 1.3.2.4		Other Specialty Hospitals	Covers all other specialty hospitals of the SSK not mentioned above.
HS 1.3.2.4.1		SSK Budget	Covers SSK's specialty hospitals expenditures from SSK budget.
HS 1.3.2.4.2		Foundations and Associations	Covers expenditures from foundations and associations attached to SSK's specialty hospitals.
HS 1.3.2.4.3		Others	Covers the resources transferred to SSK hospitals for the services provided to other FA members.
HS 1.3.3		Private Specialty Hospitals	Covers private specialty hospitals.
HS 1.4		Municipality SOE and Other Ministry Hospitals	Covers both the general and specialty hospitals of other ministries, municipalities and SOEs.
HS 1.5		Public Hospitals n.s.k.	Covers all public hospitals regardless of ownership and specialty. These categories are added as the answers to the questionnaires of the private sector did not allow disaggregating these hospitals.
HS 1.6		Private Hospitals n.s.k.	Covers all private hospitals regardless of their type. These categories are added as the answers to the

			questionnaires of the private sector did not allow to disaggregate these hospitals..
	HP 2	Nursing and Residential Care Facilities	This item comprises establishments primarily engaged in providing residential care combined with wither nursing, supervisory or other types of care as required by the residents. This classification is excluded because that kind of implementation is not available in Turkey.
HS 3	HP 3	Providers of Ambulatory Care	Comprises establishments primarily engaged in providing health care services directly to out-patients who do not require in-patient services.
HS 3.1	HP 3.1	Offices of Physicians	Comprises establishments of health practitioners holding the degree of a doctor of medicine or a qualification at a corresponding level.
HS 3.2	HP 3.2	Offices of Dentists	Comprises establishments of health practitioners holding the degree of doctor of dental medicine or a qualification at a corresponding level.
HS 3.3	HP 3.3	Offices of Other Health Practitioners	Comprises independent health practitioners (other than physicians and dentists) such as optometrists, audiologists etc.
HS 3.4	HP 3.4	Out-Patient Care Centers	Comprises establishments engaged in providing a wide range of out-patient services by a team of paramedical and often also support staff.
HS 3.4.1	HP 3.4.1	MoH Family Planning Centers	Comprises establishments with medical staff primarily engaged in providing a range of family planning services on an out-patient basis.
HS 3.4.2	HP 3.4.2	Out-Patient Mental Health and Substance Abuse Centers	Comprises establishments with medical staff primarily engaged in providing out-patient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse.
HS 3.4.3	HP 3.4.3	Free-standing Ambulatory Surgery Centers	Comprises establishments with physicians and other medical staff primarily engaged in providing surgical services on an out-patient basis.
HS 3.4.4	HP 3.4.4	Dialysis Care Centers	Comprises establishments with medical staff primarily engaged in providing out-patient kidney or renal dialysis services.
HS 3.4.5	HP 3.4.5	All Other Out-Patient Multi-Specialty and Co-Operative Services Centers	Comprises establishments with medical staff primarily engaged in providing general or specialized out-patient care other than the providers outlined above in this category.
HS 3.4.5.1		MoH General Out-Patient Centers (Health Centers and Houses)	Comprises the MoH health centers and health posts. General out-patient centers as detailed below.
HS 3.4.5.2		MoH Specialized Out-Patient Centers	Comprises the specialized out-patient centers of the MoH as detailed below.
HS 3.4.5.2.1		Tuberculosis Dispensaries	Covers the tuberculosis dispensaries of the MoH.
HS 3.4.5.2.2		Dermatology and Venereal Diseases Dispensaries	Covers the dermatology and venereal diseases dispensaries of the MoH.
HS 3.4.5.2.3		Leprosy Dispensary	Covers the leprosy dispensaries of the MoH.
HS 3.4.5.2.4		Mental Diseases Dispensary	Covers the mental diseases dispensaries of the MoH.
HS 3.4.5.3		SSK Out-Patient Centers	Comprises the dispensaries, health stations and dental and oral centers of the SSK.
HS 3.4.5.3.1		Dispensaries	Includes the dispensaries of the SSK.
HS 3.4.5.3.2		Health Stations	Includes the health stations of the SSK.
HS 3.4.5.3.3		Dental and Oral Health Dispensaries	Includes the dental care dispensaries of the SSK.

HS 3.4.5.4		Turkey Armed Forces Dispensaries	Comprises the dispensaries of the Ministry of Defense.
HS 3.4.5.5		Others	Covers out-patient centers of all other remaining institutions.
HS 3.4.5.6		Institutional Out-Patient Centers	Covers the out-patient centers established in institutions with the aim of providing health services to their staff.
HS 3.4.5.6.1		SOEs Out-patient Centers	Covers the institutional out-patient centers of the State Owned Enterprises.
HS 3.4.5.6.2		Firms Out-patient Centers	Covers the institutional out-patient centers of the private firms.
HS 3.4.5.6.3		Firms Under Privatization	Covers the institutional out-patient centers of the firms under privatization.
HS 3.4.5.7		All Ambulatory Care Providers Excluding SOEs	This category is added to the Turkey framework as the responses from the SOE questionnaire for did not allow classifying the answers related to the providers.
HS 3.4.5.8		All Ambulatory Care Providers Excluding Firms Under Privatization	This category is added to the Turkey framework as the responses from the firms under privatization questionnaire for did not allow classifying the answers related to the providers.
HS 3.5	HP 3.5	Medical and Diagnostic Laboratories	Comprises establishments primarily engaged in providing analytic or diagnostic services generally to the medical profession or the patient on referral from a health practitioner.
	HP 3.6	Providers of Home Health Care Services	This item comprises establishments primarily engaged in providing skilled nursing services in the home along with a range of other services. The classification of Turkey NHA is excluded this item because these institutions does not have developed in Turkey yet.
HS 3.9	HP 3.9	Other Providers of Ambulatory Care	Comprises a variety of establishments primarily engaged in providing ambulatory health care services other than the ones covered above.
HS 3.9.1	HP 3.9.1	Ambulance Services	Comprises establishments primarily engaged in providing transportation of patients by ground or air, along with health care.
HS 3.9.2	HP 3.9.2	Blood and Organ Banks	This item comprises establishments primarily engaged in collecting, storing and distributing blood and blood products and storing and distributing body organs. Turkey does not have freestanding organizations such as.
HS 3.9.9	HP 3.9.9	Providers of All Other Ambulatory Health Care Services	This item comprises ambulatory care services other than above. For example pacemaker monitoring services, smoking cessation programmes.
HS 3.10		Providers of Ambulatory Care n.s.k.	This item is added to the Turkey NHA in order to cover providers of ambulatory care that cannot be classified under the categories above.
HS 4	HP 4	Retail Sale and Other Providers of Medical Goods	Comprises establishments whose primary activity is the retail sale of medical goods to the general public for personal or household consumption or utilization.
HS 4.1	HP 4.1	Dispensing Chemists	Comprises establishments who are primarily engaged in the retail sale of pharmaceuticals to the general public for personal or household consumption or utilization.
HS 4.2	HP 4.2	Retail Sale and Other Suppliers of Optical Glasses and Other Vision Products	Comprises establishments primarily engaged in the retail sale of optical glasses and other vision products to the general public for personal or household consumption or utilization.
HS 4.3	HP 4.3	Retail Sale and Other Suppliers of Hearing Aids	Comprises establishments primarily engaged in the sale of hearing aids to the general public for personal or household consumption or utilization.

In this classification scheme, also some additional categories were created in line with the policy

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HS 4.4	HP 4.4	Retail Sale and Other Suppliers of Medical Appliances	Comprises establishments primarily engaged in the sale of medical appliances other than optical goods and hearing aids to the general public for personal or household consumption or utilization.
HS 4.9	HP 4.9	All Other Miscellaneous Sale and Other Suppliers Of Pharmaceuticals And Medical Goods	Comprises the establishments engaged in the sale of other miscellaneous retail sale of medical goods to the general public for personal or household consumption or utilization. The institutions which sell fluids for home dialysis can be given as examples.
HS 4.10		Retail Sale and Other Providers of Medical Goods n.s.k.	This category is added to the Turkey NHA in order to cover those retail sale and other providers of medical goods that cannot be covered under the categories above.
HS 5	HP 5	Provision and Administration of Public Health Programmes	Comprises both government and private administration and provision of public health programmes such as health promotion and protection programmes.
HS 6	HP 6	General Health Administration and Insurance	Comprises establishments primarily engaged in the regulation of activities of agencies that provide health care, overall administration of health policy and health insurance.
HS 6.1	HP 6.1	Government Administration of Health	Comprises government administration (excluding social security) primarily engaged in the formulation and administration of government policy and in the setting and enforcement of standards for medical and paramedical personnel and for hospitals, clinics etc., including the regulation and licensing of providers of health services.
HS 6.2	HP 6.2	Social Security Funds Administration	Comprises the funding and administration of government provided compulsory social security programmes compensating for reduction of loss of income or inadequate earning capacity due to sickness.
HS 6.3	HP 6.3	Other Social Insurance	Comprises the funding and administration of social insurance other than the ones detailed above.
HS 6.4	HP 6.4	Other (Private) Insurance Administration	Comprises insurance of health other than by social security funds and other social insurance.
HS 6.9	HP 6.9	All Other Providers of Health Administration	Includes private establishments primarily engaged in providing health administrations other than the ones stated above.
	HP 7	Other Industries (Rest of The Economy)	This item comprises industries not elsewhere classified, which provide health care as secondary producers or other producers. The classification of Turkey NHA is excluded this item because this category does not have developed in Turkey yet.
HS 8		Institutions Providing Health Related Services	Comprises institutions providing health related services. This classification is adopted from Producers' Guide. Because of health related functions take place in the definition of general Turkey health expenditure limit, this category is added to this classification.
HS 8.1		Research Institutions	Comprises the research institutions that provide health research functions.
HS 8.2		Education and Training Institutions	Comprises the education and training institutions engaged in training of health professionals.
HS 8.2.1		Medical Education	Comprises the institutions engaged in medical education only.
HS 8.2.2		Non-Medical Education	Comprises those institutions that provide education and training functions other than medical education.

HS 8.3		Other Institutions Providing Health Related Services	Covers institutions that provide health related services other than research and education. The institution, which is provided environmental health services, can be given as example.
	HP 9	Rest of The World	This item comprises non-resident units providing health care for the final use by resident units. This classification is not used in Turkey NHA.
HS n.s.k.		Other Provider Expenditure	Comprises expenditures for health providers that cannot be classified under one of the categories above.

requirements of Turkey. For instance the MoH, university and SSK hospitals were further disaggregated according to the source of finance.

ANNEX 2 : TABLES

Table 1: Expenditure on Health by Health Providers and Financing Agents (Trillions TL), Turkey 1999

FINANCING AGENTS x HEALTH PROVIDERS 1999 (trillions)	HF 1.1										HF 1.2			HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3 Rest of the World	TOTAL
	HF 1.1 General Government			HF 1.1.1 Government			HF 1.1.2 Local Government			HF 1.2 Social Security Funds	HF 2		HF 2.1 Private Social Insurance	HF 2.2 Private Insurance Enterprises	HF 2.3 Household Spending	HF 2.4 IPISs	HF 2.5 Corpor ations					
	HF 1 General Government	HF 1.1.1.1 Central Government	HF 1.1.1.2 Local Government	HF 1.1.2 Social Security Funds	HF 2 Private Sector	HF 2.1 Private Insurance	HF 2.2 Private Insurance Enterprises	HF 2.3 Household Spending	HF 2.4 IPISs	HF 2.5 Corpor ations	HF 2.1 + HF 2.2	HF 2.3	HF 2.4	HF 2.5								
HP 1 Hospitals	1,554.55	654.78	7.68	899.77	332.31	50.66	12.04	38.62	242.88	1.43	37.34	1,886.86										
HP 1.1 General Hospitals	1,322.32	515.88	3.75	806.43	142.94	12.02	12.02		129.18	1.74		1,465.25										
HP 1.2 Mental Health and Substance Abuse Hospitals	14.93	11.55	0.03	3.39	0.19	0.00			0.19			15.12										
HP 1.3 Speciality (Other than Mental Health and Substance Abuse) Hospitals	154.00	76.25	0.34	77.75	39.56	0.02	0.02		39.54			193.57										
HP 1.4 SOE, Municipality and Other Ministries	63.30	51.10	3.57	12.20	8.55	0.00						71.85										
HP 1.5 Public Hospitals n.s.k.	0.00				25.74	0.49			0.49			25.74										
HP 1.6 Private Hospitals n.s.k.	0.00				115.33	38.13			38.13			115.33										
HP 2 Nursing and Residential Care																						
HP 3 Providers of Ambulatory Care	322.07	287.22		34.85	828.96	33.35	10.16	23.19	673.26	10.30	112.04	1,151.03										
HP 3.1 Offices of Physicians	0.26			0.26	419.29	22.90	9.09	13.81	396.39			419.55										
HP 3.2 Offices of Dentists	7.99			7.99	157.87	1.58	0.92	0.66	156.29			165.86										
HP 3.3 Offices of Other Health Practitioners	0.02			0.02	0.00	0.00						0.02										
HP 3.4 Outpatient Care Centers	282.43	275.32		7.11	112.08	0.04	0.04					394.51										
HP 3.5 Medical And Diagnostic Laboratories	13.20			13.20	129.32	8.74	0.11	8.63	120.58			142.52										
HP 3.6 Providers of Home Health Care Services																						
HP 3.9 All Other Community and Integrated Care Centers	18.17	11.90		6.27	0.09	0.09			0.09			18.26										
HP 3.10 Providers of Ambulatory Care n.s.k.	0.00				10.30	0.00						10.30										
HP 4 Retail Sale and Providers of Medical Goods	783.78	220.80	10.34	562.98	535.49	19.52	12.57	6.95	493.82	1.02	21.14	1,319.27										
HP 4.1 Dispensing Chemists	709.24	220.62	10.34	488.62	465.94	17.84	10.89	6.95	448.11			1,175.18										
HP 4.2-4.10 All Other Sales of Medical Goods	74.54	0.18		74.36	69.55	1.68	1.68	0.00	45.71	1.02	21.14	144.09										
HP 4.2 Retail Sale and Other Suppliers of Opt. Glasses and Other Vision Prod.	12.46			12.46	1.62	1.62	1.62					14.08										
HP 4.3 Retail Sale and Other Suppliers of Hearing Aids	1.86			1.86	0.06	0.06	0.06					1.92										
HP 4.4 Retail Sale and Other Suppliers of Medical Appliances (Other Than Optical)	59.79	0.18		59.61	45.71	0.00			45.71			105.50										
HP 4.10 Retail Sale and Providers of Medic. Goods n.s.k.	0.43			0.43	22.16	0.00						22.59										
HP 5 Provision and Administration of Public Health Programs	4.91	4.91			1.00	0.00						5.91										
HP 6 General Health Administration and Insurance	43.42	11.25	11.25	32.17	51.32	51.32	0.00	51.32	0.00	0.00	0.00	94.74										
HP 6.1 Government Administration of Health	11.25	11.25		32.17	0.00	0.00						11.25										
HP 6.2 Social Security Funds	32.17			32.17	0.00	0.00						32.17										
HP 6.3 Other Social Insurance																						
HP 6.4 Other (Private) Insurance	0.0				51.32	51.32			51.32			51.32										
HP 6.9 All Other Providers of Health Administration																						
HP 7 Other Industries (Rest of the Economy)																						
HP 7.1 Occupational Health Care																						
HP 7.2 Private Households																						
HP 7.9 All Other Secondary Producers																						
HP 9 Rest of the World																						
HP 10 n.s.k.	162.24	126.68	34.33	35.56	164.80	52.05	1.55	50.50	23.15	83.08	6.52	327.04										
TOTAL Current Health Expenditure	2,870.97	1,305.64	1,195.27	1,565.33	1,913.88	206.91	36.32	170.59	1,433.11	96.65	177.22	4,784.85										
Capital Expenditures	176.02	126.69	78.66	49.33	23.67	3.73		3.73	16.32	3.56	0.06	199.69										
Total Health Expenditure	3,046.99	1,432.33	1,273.93	1,614.66	1,937.55	210.63	36.32	174.31	1,449.42	100.22	177.28	4,984.54										
HP 8 Institutions Providing Health Related Goods and Services	249.15	203.21	202.68	45.94	10.28				10.28			259.43										
HP 8.1 Research Institutions	10.02	10.02										10.02										
HP 8.2 Education and Training Institutions	162.43	116.49	115.96	45.94	10.28				10.28			172.71										
HP 8.3 Other Institutions Providing Health Related Services	76.70	76.70	76.70									76.70										

Table 2: Expenditure on Health by Health Providers and Financing Agents (%), Turkey 1999

FINANCING AGENTS X HEALTH PROVIDERS 1999 (%)	TOTAL	HF 1.1				HF 1.2			HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3
		HF 1.1.1		HF 1.1.2		HF 1.2	HF 2.1	HF 2.2	HF 2.1 + HF 2.2							
		HF 1.1.1.1	HF 1.1.1.2	HF 1.1.2.1	HF 1.1.2.2											
HP 1 Hospitals	100.00	82.39	34.70	34.30	0.41	47.69	17.61	2.69	0.64	2.05	12.87	0.08	1.98			
HP 1.1 General Hospitals	100.00	90.24	35.21	34.95	0.26	55.04	9.76	0.82	0.82	0.00	8.82	0.00	0.12			
HP 1.2 Mental Health and Substance Abuse Hospitals	100.00	98.75	76.35	76.16	0.19	22.40	1.25	0.00	0.00	0.00	1.25	0.00	0.00			
HP 1.3 Speciality (Other Than Mental Health And Substance Abuse) Hospitals	100.00	79.56	39.39	39.22	0.17	40.17	20.44	0.01	0.01	0.00	20.43	0.00	0.00			
HP 1.4 SOE, Municipality and Other Ministries	100.00	88.10	71.12	66.16	4.96	16.98	11.90	0.00	0.00	0.00	0.00	0.00	11.90			
HP 1.5 Public Hospitals n.s.k.	100.00	0.00	0.00	0.00	0.00	0.00	100.00	1.90	0.00	1.90	0.00	1.20	96.89			
HP 1.6 Private Hospitals n.s.k.	100.00	0.00	0.00	0.00	0.00	0.00	100.00	33.06	0.00	33.06	64.13	0.97	1.83			
HP 2 Nursing and Residential Care																
HP 3 Providers of Ambulatory Care	100.00	27.98	24.95	24.95	0.00	3.03	72.02	2.90	0.88	2.01	58.49	0.89	9.73			
HP 3.1 Offices of Physicians	100.00	0.06	0.00	0.00	0.00	0.06	99.94	5.46	2.17	3.29	94.48	0.00	0.00			
HP 3.2 Offices of Dentists	100.00	4.82	0.00	0.00	0.00	4.82	95.18	0.95	0.55	0.40	94.23	0.00	0.00			
HP 3.3 Offices of Other Health Practitioners	100.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
HP 3.4 Outpatient Care Centers	100.00	71.59	69.79	69.79	0.00	1.80	28.41	0.01	0.01	0.00	0.00	0.00	28.40			
HP 3.5 Medical And Diagnostic Laboratories	100.00	9.26	0.00	0.00	0.00	9.26	90.74	6.13	0.08	6.06	84.61	0.00	0.00			
HP 3.6 Providers of Home Health Care Services																
HP 3.9 All Other Community and Integrated Care Centers	100.00	99.51	65.17	65.17	0.00	34.34	0.49	0.49	0.00	0.49	0.00	0.00	0.00			
HP 3.10 Providers of Ambulatory Care n.s.k.	100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00	0.00			
HP 4 Retail Sale and Providers of Medical Goods	100.00	59.41	16.74	15.95	0.78	42.67	40.59	1.48	0.95	0.53	37.43	0.08	1.60			
HP 4.1 Dispensing Chemists	100.00	60.35	18.77	17.89	0.88	41.58	39.65	1.52	0.93	0.59	38.13	0.00	0.00			
HP 4.2-4.10 All Other Sales of Medical Goods	100.00	51.73	1.17	1.17	0.00	51.61	48.27	1.17	1.17	0.00	31.72	0.71	14.67			
HP 4.2 Retail Sale and Other Suppliers of Optical Glasses and Other Vision Products	100.00	88.49	0.00	0.00	0.00	88.49	11.51	11.51	11.51	0.00	0.00	0.00	0.00			
HP 4.3 Retail Sale and Other Suppliers of Hearing Aids	100.00	96.88	0.00	0.00	0.00	96.88	3.13	3.13	3.13	0.00	0.00	0.00	0.00			
HP 4.4 Retail Sale and Other Suppliers of Medical Appliances (Other Than Optical and Hearing)	100.00	56.67	0.17	0.17	0.00	56.50	43.33	0.00	0.00	0.00	43.33	0.00	0.00			
HP 4.10 Retail Sale and Providers of Medical Goods n.s.k.	100.00	1.90	0.00	0.00	0.00	1.90	98.10	0.00	0.00	0.00	0.00	4.52	93.58			
HP 5 Provision and Administration of Public Health Programs	100.00	83.08	83.08	83.08	0.00	0.00	16.92	0.00	0.00	0.00	0.00	13.87	3.05			
HP 6 General Health Administration and Insurance	100.00	45.83	11.87	11.87	0.00	33.96	54.17	54.17	0.00	54.17	0.00	0.00	0.00			
HP 6.1 Government Administration of Health	100.00	100.00	100.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
HP 6.2 Social Security Funds	100.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
HP 6.3 Other Social Insurance																
HP 6.4 Other (Private) Insurance	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00	100.00	0.00	0.00	0.00			
HP 6.9 All Other Providers of Health Administration																
HP 7 Other Industries (Rest of the Economy)	HP 7															
HP 7.1 Occupational Health Care																
HP 7.2 Private Households																
HP 7.9 All Other Secondary Producers																
HP 9 Rest of the World	HP 9															
HP 10 n.s.k.	HP 10	100.00	49.61	38.74	10.50	28.24	10.87	50.39	15.92	0.47	7.08	25.40	1.99			
TOTAL Current Health Expenditure		100.00	60.00	27.29	24.98	32.71	32.71	40.00	4.32	0.76	3.57	29.95	2.02	3.70		
Capital Expenditures		100.00	88.15	63.44	39.39	24.06	24.70	11.85	1.87	0.00	8.17	1.79	0.03			
Total Health Expenditure		100.00	61.13	28.74	25.56	3.18	32.39	38.87	4.23	0.73	3.50	29.08	2.01	3.56		
HP 8 Institutions Providing Health Related Goods and Services (*)	HP 8	259.43	249.15	203.21	202.68	0.53	45.94	10.28			10.28					
HP 8.1 Research Institutions		10.02	10.02	10.02	10.02											
HP 8.2 Education and Training Institutions		172.71	162.43	116.49	115.96	0.53	45.94	10.28			10.28					
HP 8.3 Other Institutions Providing Health Related Services		76.70	76.70	76.70	76.70											

(*) Trillion TL

Table 3: Total Expenditure on Health by Health Providers and Financing Agents (%), Turkey 1999

FINANCING AGENTS x HEALTH PROVIDERS 1999 (%)	TOTAL	HF 1.1				HF 1.2		HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3
		HF 1.1 General Government Excluding Social Security Funds	HF 1.1.1 Central Government	HF 1.1.1.1 Local Government	HF 1.1.1.2 Local Government	HF 1.2 Social Security Funds	HF 2 Private Sector	HF 2.1 Private Insurance		HF 2.2 Private Insurance Enterprises					
								HF 2.1 Private Insurance	HF 2.2 Private Insurance Enterprises	HF 2.1 Private Insurance	HF 2.2 Private Insurance Enterprises				
HP 1 Hospitals	37.85	51.02	45.71	50.80	4.85	55.73	17.15	24.05	33.15	22.16	16.76	1.43	21.06		
HP 1.1 General Hospitals	29.40	43.40	36.02	40.20	2.37	49.94	7.38	5.71	33.09	0.00	8.91	0.00	0.98		
HP 1.2 Mental Health and Substance Abuse Hospitals	0.30	0.49	0.81	0.90	0.02	0.21	0.01	0.00	0.00	0.00	0.01	0.00	0.00		
HS 1.3 Specialty (Other Than Mental Health And Substance Abuse) Hospitals	3.88	5.05	5.32	5.96	0.21	4.82	2.04	0.01	0.06	0.00	2.73	0.00	0.00		
HP 1.4 SOE, Municipality and Other Ministries	1.44	2.08	3.57	3.73	2.25	0.76	0.44	0.00	0.00	0.00	0.00	0.00	4.82		
HP 1.5 Public Hospitals n.s.k.	0.52	0.00	0.00	0.00	0.00	0.00	1.33	0.23	0.00	0.28	0.00	0.31	14.07		
HP 1.6 Private Hospitals n.s.k.	2.31	0.00	0.00	0.00	0.00	0.00	5.95	18.10	0.00	21.88	5.10	1.12	1.19		
HP 2 Nursing and Residential Care															
HP 3 Providers of Ambulatory Care	23.09	10.57	20.05	22.55	0.00	2.16	42.78	15.84	27.98	13.30	46.45	10.28	63.20		
HP 3.1 Offices of Physicians	8.42	0.01	0.00	0.00	0.00	0.02	21.64	10.87	25.04	7.92	27.35	0.00	0.00		
HP 3.2 Offices of Dentists	3.33	0.26	0.00	0.00	0.00	0.49	8.15	0.75	2.53	0.38	10.78	0.00	0.00		
HP 3.3 Offices of Other Health Practitioners	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HP 3.4 Outpatient Care Centers	7.91	9.27	19.22	21.61	0.00	0.44	5.78	0.02	0.11	0.00	0.00	0.00	63.20		
HP 3.5 Medical And Diagnostic Laboratories	2.86	0.43	0.00	0.00	0.00	0.82	6.67	4.15	0.30	4.95	8.32	0.00	0.00		
HP 3.6 Providers of Home Health Care Services															
HP 3.9 All Other Community and Integrated Care Centers	0.37	0.60	0.83	0.93	0.00	0.39	0.00	0.04	0.00	0.05	0.00	0.00	0.00		
HP 3.10 Providers of Ambulatory Care n.s.k.	0.21	0.00	0.00	0.00	0.00	0.00	0.53	0.00	0.00	0.00	0.00	10.28	0.00		
HP 4 Retail Sale and Providers of Medical Goods	26.47	25.72	15.42	16.52	6.53	34.87	27.64	9.27	34.60	3.99	34.07	1.02	11.92		
HP 4.1 Dispensing Chemists	23.58	23.28	15.40	16.51	6.53	30.26	24.05	8.47	29.98	3.99	30.92	0.00	0.00		
HP 4.2-4.10 All Other Sales of Medical Goods	2.89	2.45	0.01	0.01	0.00	4.61	3.59	0.80	4.63	0.00	3.15	1.02	11.92		
HP 4.2 Retail Sale and Other Suppliers of Optical Glasses and Other Vision Products	0.28	0.41	0.00	0.00	0.00	0.77	0.08	0.00	4.46	0.00	0.00	0.00	0.00		
HP 4.3 Retail Sale and Other Suppliers of Hearing Aids															
HS 4.4 Retail Sale and Other Suppliers of Medical Appl. (Other Than Optical and Hearing)	0.04	0.06	0.00	0.00	0.00	0.12	0.00	0.03	0.17	0.00	0.00	0.00	0.00		
HP 4.10 Retail Sale and Providers of Medical Goods n.s.k.	2.12	1.96	0.01	0.01	0.00	3.69	2.36	0.00	0.00	0.00	3.15	0.00	0.00		
HP 5 Provision and Administration of Public Health Programs	0.45	0.01	0.00	0.00	0.00	0.03	1.14	0.00	0.00	0.00	0.00	1.02	11.92		
HP 6 General Health Administration and Insurance	0.12	0.16	0.34	0.39	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.82	0.10		
HP 6.1 Government Administration of Health	1.90	1.43	0.79	0.88	0.00	1.99	2.65	24.37	0.00	29.44	0.00	0.00	0.00		
HP 6.2 Social Security Funds	0.23	0.37	0.79	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HP 6.3 Other Social Insurance	0.65	1.06	0.00	0.00	0.00	1.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HP 6.4 Other (Private) Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HP 6.9 All Other Providers of Health Administration	1.03	0.00	0.00	0.00	0.00	0.00	2.65	24.37	0.00	29.44	0.00	0.00	0.00		
HP 7 Other Industries (Rest of the Economy)															
HP 7.1 Occupational Health Care															
HP 7.2 Private Households															
HP 7.9 All Other Secondary Producers															
HP 9 Rest of the World															
HP 10 n.s.k.															
TOTAL Current Health Expenditure	6.56	5.32	8.84	2.69	58.30	2.20	8.51	24.71	4.27	28.97	1.60	82.90	3.68		
Capital Expenditures	95.99	94.22	91.15	93.83	69.67	96.94	98.78	98.23	100.00	97.86	98.87	96.44	99.97		
Total Health Expenditure	4.01	5.78	8.85	6.17	30.33	3.06	1.22	1.77	0.00	2.14	1.13	3.56	0.03		
HP 8 Institutions Providing Health Related Goods and Serv. (*)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00		
HP 8.1 Research Institutions	259.43	249.15	203.21	202.68	0.53	45.94	10.28				10.28				
HP 8.2 Education and Training Institutions	10.02	10.02	10.02	10.02											
HP 8.3 Other Institutions Providing Health Related Services	172.71	162.43	116.49	115.96	0.53	45.94	10.28				10.28				
	76.70	76.70	76.70	76.70											

(*) Trillion TL

Table 4: Current Expenditure on Health by Health Providers and Financing Agents (%), Turkey 1999

FINANCING AGENTS x HEALTH PROVIDERS 1999 (%)	TOTAL	HF 1.1				HF 1.2		HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3	
		HF 1.1 General Government Excluding Social Security Funds	HF 1.1.1 Government		HF 1.1.2 Local Government		HF 1.2 Social Security Funds		HF 2.1 Private Insurance		HF 2.2 Private Insurance Enterprises					
			HF 1.1.1 Central Government	HF 1.1.1 Local Government	HF 1.1.2 Local Government	HF 2.1 Private Insurance	HF 2.2 Private Insurance Enterprises									
HP 1 Hospitals	39.43	54.15	54.14	6.96	57.48	17.36	24.49	33.15	22.84	16.95	1.48	21.07				
HP 1.1 General Hospitals	30.62	46.06	39.51	3.40	51.52	7.47	5.81	33.09	0.00	0.00	0.00	0.98				
HP 1.2 Mental Health and Substance Abuse Hospitals	0.32	0.52	0.88	0.03	0.22	0.01	0.00	0.00	0.00	0.01	0.00	0.00				
HP 1.3 Speciality (Other Than Mental Health And Substance Abuse) Hospitals	4.05	5.36	5.84	6.35	4.97	2.07	0.01	0.06	0.00	2.76	0.00	0.00				
HP 1.4 SOE, Municipality and Other Ministries	1.50	2.20	3.91	3.23	0.78	0.45	0.00	0.00	0.00	0.00	0.00	0.00	4.82			
HP 1.5 Public Hospitals n.s.k.	0.54	0.00	0.00	0.00	0.00	1.34	0.24	0.00	0.29	0.00	0.32	14.07				
HP 1.6 Private Hospitals n.s.k.	2.41	0.00	0.00	0.00	0.00	6.03	18.43	0.00	22.35	5.16	1.16	1.19				
HP 2 Nursing and Residential Care																
HP 3 Providers of Ambulatory Care	24.06	11.22	22.00	0.00	2.23	43.31	16.12	27.98	13.59	46.98	10.66	63.22				
HP 3.1 Offices of Physicians	8.77	0.01	0.00	0.00	0.02	21.91	11.07	25.04	8.10	27.66	0.00	0.00				
HP 3.2 Offices of Dentists	3.47	0.28	0.00	0.00	0.51	8.25	0.76	2.53	0.39	10.91	0.00	0.00				
HP 3.3 Offices of Other Health Practitioners	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
HP 3.4 Outpatient Care Centers	8.24	9.84	21.09	23.03	0.45	5.86	0.02	0.11	0.00	0.00	0.00	63.22				
HP 3.5 Medical And Diagnostic Laboratories	2.98	0.46	0.00	0.00	0.84	6.76	4.22	0.30	5.06	8.41	0.00	0.00				
HP 3.6 Providers of Home Health Care Services																
HP 3.9 All Other Community and Integrated Care Centers	0.38	0.63	0.91	1.00	0.40	0.00	0.04	0.00	0.05	0.00	0.00	0.00				
HP 3.10 Providers of Ambulatory Care n.s.k.	0.22	0.00	0.00	0.00	0.00	0.54	0.00	0.00	0.00	0.00	10.66	0.00				
HP 4 Retail Sale and Providers of Medical Goods	27.57	27.30	16.91	17.61	35.97	27.98	9.43	34.60	4.07	34.46	1.06	11.93				
HP 4.1 Dispensing Chemists	24.56	24.70	16.90	17.59	31.22	24.35	8.62	29.98	4.07	31.27	0.00	0.00				
HP 4.2-4.10 All Other Sales of Medical Goods	3.01	2.60	0.01	0.02	4.75	3.63	0.81	4.63	0.00	3.19	1.06	11.93				
HP 4.2 Retail Sale and Other Suppl. of Optic. Glasses and Oth. Vision Prod.	0.29	0.43	0.00	0.00	0.80	0.08	0.78	4.46	0.00	0.00	0.00	0.00				
HP 4.3 Retail Sale and Other Suppliers of Hearing Aids	0.04	0.06	0.00	0.00	0.12	0.00	0.03	0.17	0.00	0.00	0.00	0.00				
HS 4.4 Retail Sale and Other Suppliers of Medical Appl. (Other Than Optical and Hearing)	2.20	2.08	0.01	0.02	3.81	2.39	0.00	0.00	0.00	3.19	0.00	0.00				
HS 4.10 Retail Sale and Providers of Medical Good. n.s.k.	0.47	0.01	0.00	0.00	0.03	1.16	0.00	0.00	0.00	0.00	1.06	11.93				
HP 5 Provision and Administration of Public Health Programs	0.12	0.17	0.38	0.41	0.00	0.05	0.00	0.00	0.00	0.00	0.85	0.10				
HP 6 General Health Administration and Insurance	1.98	1.51	0.86	0.94	2.06	2.68	24.80	0.00	30.08	0.00	0.00	0.00				
HP 6.1 Government Administration of Health	0.24	0.39	0.86	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
HP 6.2 Social Security Funds	0.67	1.12	0.00	0.00	2.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
HP 6.3 Other Social Insurance																
HP 6.4 Other (Private) Insurance	1.07	0.00	0.00	0.00	0.00	2.68	24.80	0.00	30.08	0.00	0.00	0.00				
HP 6.9 All Other Providers of Health Administration																
HP 7 Other Industries (Rest of the Economy)																
HP 7.1 Occupational Health Care																
HP 7.2 Private Households																
HP 7.9 All Other Secondary Producers																
HP 9 Rest of the World																
HP 10 n.s.k.	6.83	5.65	9.70	2.87	2.27	8.61	25.16	4.27	29.60	1.62	85.96	3.68				
TOTAL Current Health Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00				
Capital Expenditures (*)	199.69	176.02	126.69	78.66	48.04	23.67	3.73	3.73	3.73	16.32	3.56	0.06				
Total Health Expenditure	4 984.54	3 046.99	1 432.33	1 273.93	1 614.66	1 937.55	210.63	36.32	174.31	1 449.42	100.22	177.28				
HP 8 Institutions Providing Health Related Goods and Services	259.43	249.15	203.21	202.68	0.53	10.28										
HP 8.1 Research Institutions	10.02	10.02	10.02	10.02												
HP 8.2 Education and Training Institutions	172.71	162.43	116.49	115.96	0.53	10.28										
HP 8.3 Other Institutions Providing Health Related Services	76.70	76.70	76.70	76.70												

(*) Trillion TL

Table 5: Expenditure on Health by Health Functions and Financing Agents (Trillions TL), Turkey 1999

FINANCING AGENT x HEALTH FUNCTIONS 1999 (Trillions)	HC 1	HC 1.1	HF 1.1			HF 1.2			HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3	TOTAL		
			HF 1.1 General Government	HF 1.1.1 General Government Excluding Social Security Funds	HF 1.1.1.1 Central Government	HF 1.1.1.2 Local Government	HF 1.2 Social Security Funds	HF 2.1 Private Social Insurance	HF 2.1 + HF 2.2 Private Insurance	HF 2.2 Private Insurance Enterprises	HF 2.3 Private Household Spending	HF 2.4 NPIs/HS						HF 2.5 Corpor- ations	HF 3 Rest of the World
HC 1 Services of Curative Care	1,542.38	742.09	736.60	5.49	800.29	954.96	83.81	60.30	744.42	4.87	121.86				2,497.34				
HC 1.1 In-patient Curative Care	870.09	422.41	419.43	2.98	447.68	144.17	40.45	29.58	84.51	0.43	18.78				1,014.26				
HC 1.2 Day Care																			
HC 1.3 Out-patient Curative Care	672.30	319.68	317.17	2.51	352.62	810.81	43.38	30.73	659.92	4.44	103.07				1,483.11				
HC 1.4 Home Care																			
HC 2 Services of Rehabilitative Care	39.65	23.21	23.08	0.13	16.44	5.61	0.79	0.79	3.33	0.40	1.09				45.26				
HC 3 Services of Long-Term Nursing Care																			
HC 4 Ancillary Services to Health Care	38.17	31.89	31.77	0.11	6.28	132.37	4.74	4.74	120.58	3.42	3.63				170.54				
HC 5 Medical Goods Dispensed to Outpatients	777.13	222.36	211.04	11.32	554.77	579.63	19.79	12.75	493.82	27.17	38.85				1,356.76				
HC 5.1 Pharmaceuticals and Other Medical Non-Durables	710.59	221.97	210.86	11.11	488.62	500.85	17.70	10.89	448.11	13.19	21.85				1,211.44				
HC 5.2 Therapeutic Appliances and Other Medical Durables	46.75				46.75	1.86	1.86	1.86							48.61				
HC 5.10 Not Specified by Kind	19.79	0.39	0.18	0.21	19.40	76.91	0.23	0.23	45.71	13.98	16.99				96.70				
HC 1-HC 5 Personnel Medical Services and Goods	2,397.33	1,019.55	1,002.49	17.05	1,377.78	1,672.57	109.13	36.26	1,362.15	35.86	165.43				4,069.90				
HC 6 Prevention and Public Health Services	134.07	134.07	133.87	0.21		2.29	0.43	0.43		0.90	0.96				136.36				
HC 7 Health Administration and Health Insurance	39.98	11.25	11.25		28.73	55.16	51.32	51.32		2.60	1.24				95.14				
HC 10 Not Specified by Kind	299.57	140.77	47.65	93.11	158.80	183.88	46.01	0.06	70.97	57.29	9.62				483.45				
TOTAL Current Health Expenditure	2,870.95	1,305.64	1,195.26	110.37	1,565.31	1,913.90	206.89	36.32	1,433.12	96.65	177.25				4,784.85				
HCR 1 Capital Formation of Health Care Provider Institutions	176.02	126.69	78.66	48.04	49.33	23.67	3.73	3.73	16.32	3.57	0.05				199.69				
Total Health Expenditure	3,046.97	1,432.33	1,273.92	158.41	1,614.64	1,937.57	210.62	36.32	1,449.44	100.22	177.30				4,984.54				
HC.R 2 Education and Training of Health Personnel	224.31	178.37	177.82	0.53	45.94	10.28			10.28						234.59				
HC.R 3 Research and Development in Health	10.02	10.02	10.02												10.02				
HC.R 4 Food, Hygiene and Drinking Water Control	0.09	0.09	0.09												0.09				
HC.R 5 Environmental Health	14.73	14.73	14.73												14.73				
HC.R 6 Administration and Provision of Social Services in Kind to Assist Living with Disease and Impairment																			
HC.R 7 Administration and Provision of Health-Related Cash-Benefits																			

Table 6: Expenditure on Health by Health Functions and Financing Agents (%), Turkey 1999

FINANCING AGENT x HEALTH FUNCTIONS 1999 (%)	TOTAL	HF 1.1				HF 1.2		HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3
		HF 1.1 General Government Excluding Social Security Funds	HF 1.1.1 Central Government	HF 1.1.2 Local Government		HF 1.2 Social Security Funds	HF 2.1 Private Social Insurance	HF 2.2 Private Insurance Enterprises	HF 2.3 Private Household Spending	HF 2.4 NPISHs	HF 2.5 Corporations				
				HF 1.1.1.1	HF 1.1.1.2										
HC 1 Services of Curative Care	100.00	61.76	29.72	29.50	0.22	32.05	38.24	3.36	0.94	2.41	29.81	0.20	4.88		
HC 1.1 In-patient Curative Care	100.00	85.79	41.65	41.35	0.29	44.14	14.21	3.99	1.07	2.92	8.33	0.04	1.85		
HC 1.2 Day Care															
HC 1.3 Out-patient Curative Care	100.00	45.33	21.55	21.39	0.17	23.78	54.67	2.92	0.85	2.07	44.50	0.30	6.95		
HC 1.4 Home Care															
HC 2 Services of Rehabilitative Care	100.00	87.60	51.28	50.99	0.29	36.32	12.40	1.75	0.00	1.75	7.36	0.88	2.41		
HC 3 Services of Long-Term Nursing Care	HC 3														
HC 4 Ancillary Services to Health Care	100.00	22.38	18.70	18.63	0.06	3.68	77.62	2.78	0.00	2.78	70.70	2.01	2.13		
HC 5 Medical Goods Dispensed to Outpatients	100.00	57.28	16.39	15.55	0.83	40.89	42.72	1.46	0.94	0.52	36.40	2.00	2.86		
HC 5.1 Pharmaceuticals and Other Medical Non-Durables	100.00	58.66	18.32	17.41	0.92	40.33	41.34	1.46	0.90	0.56	36.99	1.09	1.80		
HC 5.2 Therapeutic Appliances and Other Medical Durables	100.00	96.17	0.00	0.00	0.00	96.17	3.83	3.83	3.83	0.00	0.00	0.00	0.00		
HC 5.10 Not Specified by Kind	100.00	20.47	0.40	0.19	0.22	20.06	79.53	0.24	0.00	0.24	47.27	14.46	17.57		
HC 1-HC 5 Personal Medical Services and Goods	100.00	58.90	25.05	24.63	0.42	33.85	41.10	2.68	0.89	1.79	33.47	0.88	4.06		
HC 6 Prevention and Public Health Services	100.00	98.32	98.32	98.17	0.15	0.00	1.68	0.32	0.00	0.32	0.00	0.66	0.70		
HC 7 Health Administration and Health Insurance	100.00	42.02	11.82	11.82	0.00	30.20	57.98	53.94	0.00	53.94	0.00	2.73	1.30		
HC 10 Not Specified by Kind	100.00	61.96	29.12	9.86	19.26	32.85	38.04	9.52	0.01	9.50	14.68	11.85	1.99		
TOTAL Current Health Expenditure	100.00	60.00	27.29	24.98	2.31	32.71	40.00	4.32	0.76	3.56	29.95	2.02	3.70		
HC.R 1 Capital Formation of Health Care Provider Institutions	100.00	88.15	63.44	39.39	24.06	24.70	11.85	1.87	0.00	1.87	8.17	1.79	0.03		
Total Health Expenditure	100.00	61.13	28.74	25.56	3.18	32.39	38.87	4.23	0.73	3.50	29.08	2.01	3.56		
HC.R 2 Education and Training of Health Personnel(*)	234.59	224.31	178.37	177.82	0.53	45.94	10.28				10.28				
HC.R 3 Research and Development in Health	10.02	10.02	10.02	10.02											
HC.R 4 Food, Hygiene and Drinking Water Control	0.09	0.09	0.09	0.09											
HC.R 5 Environmental Health	14.73	14.73	14.73	14.73											
HC.R 6 Administration and Provision of Social Services in Kind to Assist Living with Disease and Impairment															
HC.R 7 Administ. and Provision of Health-Related Cash-Benefits	HC.R 7														

(*) Trillion TL

Table 7: Total Expenditure on Health by Health Functions and Financing Agents (%), Turkey 1999

FINANCING AGENT x HEALTH PROVIDERS 1999 (%)	TOTAL	HF 1.1				HF 1.2		HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3
		HF 1.1 General Government	HF 1.1.1		HF 1.1.2		HF 1.2 Social Security Funds	HF 2 Private Sector	HF 2.1 Private Social Insurance	HF 2.2 Private Insurance Enterprises	HF 2.3 Private Household Spending				
			HF 1.1 General Government Excluding Social Security Funds	HF 1.1.1 Central Government	HF 1.1.1 Local Government	HF 1.1.2 Central Government									
HC 1 Services of Curative Care	50.10	50.62	51.81	57.82	3.47	49.56	49.29	39.79	64.73	34.60	51.36	4.86	68.73		
HC 1.1 In-patient Curative Care	20.35	28.56	29.49	32.92	1.88	27.73	7.44	19.21	29.93	16.97	5.83	0.43	10.59		
HC 1.2 Day Care															
HC 1.3 Out-patient Curative Care	29.75	22.06	22.32	24.90	1.58	21.84	41.85	20.60	34.83	17.63	45.53	4.43	58.13		
HC 1.4 Home Care															
HC 2 Services of Rehabilitative Care	0.91	1.30	1.62	1.81	0.08	1.02	0.29	0.38	0.00	0.45	0.23	0.40	0.61		
HC 3 Services of Long-Term Nursing Care															
HC 4 Ancillary Services to Health Care	3.42	1.25	2.23	2.49	0.07	0.39	6.83	2.25	0.00	2.72	8.32	3.41	2.05		
HC 5 Medical Goods Dispensed to Outpatients	27.22	25.51	15.52	16.57	7.15	34.36	29.92	9.40	35.10	4.04	34.07	27.11	21.91		
HC 5.1 Pharmaceuticals and Other Medical Non-Durables	24.30	23.32	15.50	16.55	7.01	30.26	25.85	8.40	29.98	3.91	30.92	13.16	12.32		
HC 5.2 Therapeutic Appliances and Other Medical Durables	0.98	1.53	0.00	0.00	0.00	2.90	0.10	0.88	5.12	0.00	0.00	0.00	0.00		
HC 5.10 Not Specified by Kind	1.94	0.65	0.03	0.01	0.13	1.20	3.97	0.11	0.00	0.13	3.15	13.95	9.58		
HC 1-HC 5 Personal Medical Services and Goods	81.65	78.68	71.18	78.69	10.76	85.33	86.32	51.81	99.83	41.81	93.98	35.78	93.31		
HC 6 Prevention and Public Health Services	2.74	4.40	9.36	10.51	0.13	0.00	0.12	0.20	0.00	0.25	0.00	0.90	0.54		
HC 7 Health Administration and Health Insurance	1.91	1.31	0.79	0.88	0.00	1.78	2.85	24.37	0.00	29.44	0.00	2.59	0.70		
HC 10 Not Specified by Kind	9.70	9.83	9.83	3.74	58.78	9.84	9.49	21.84	0.17	26.36	4.90	57.16	5.43		
TOTAL Current Health Expenditure	95.99	94.22	91.15	93.83	69.67	96.94	98.78	98.23	100.00	97.86	98.87	96.44	99.97		
HC.R 1 Capital Formation of Health Care Provider Instit.	4.01	5.78	8.85	6.17	30.33	3.06	1.22	1.77	0.00	2.14	1.13	3.56	0.03		
Total Health Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00		
HC.R 2 Education and Training of Health Personnel (*)	234.59	224.31	178.37	177.82	0.53	45.94	10.28								
HC.R 3 Research and Development in Health	10.02	10.02	10.02	10.02											
HC.R 4 Food, Hygiene and Drinking Water Control	0.09	0.09	0.09	0.09											
HC.R 5 Environmental Health	14.73	14.73	14.73	14.73											
HC.R 6 Administration and Provision of Social Services in Kind to Assist Living with Disease and Impairment															
HC.R 7 Administration and Provision of Health-Related Cash-Benefits															

(*) Trillion TL

Table 8: Current Expenditure on Health by Health Functions and Financing Agents (%), Turkey 1999

FINANCING AGENT x HEALTH FUNCTIONS (%)	TOTAL	HF 1.1			HF 1.2			HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3
		HF 1.1 General Government Social Security Funds	HF 1.1.1		HF 1.2 Social Security Funds	HF 2.1 Private Social Insurance	HF 2.2 Private Insurance Enterprises	HF 2.1+ Private Insurance	HF 2.2 Private Insurance Enterprises	HF 2.3 Private Household Spending					
			HF 1.1.1 Central Government	HF 1.1.2 Local Government											
HC 1 Services of Curative Care	52.19	56.84	61.63	4.97	51.13	49.90	40.51	64.73	35.35	51.94	5.04	68.75			
HC 1.1 In-patient Curative Care	21.20	32.35	35.09	2.70	28.60	7.53	19.55	29.93	17.34	5.90	0.44	10.60			
HC 1.2 Day Care															
HC 1.3 Out-patient Curative Care	31.00	24.48	26.54	2.27	22.53	42.36	20.97	34.83	18.02	46.05	4.59	58.15			
HC 1.4 Home Care															
HC 2 Services of Rehabilitative Care	0.95	1.38	1.78	0.12	1.05	0.29	0.38	0.00	0.46	0.23	0.41	0.61			
HC 3 Services of Long-Term Nursing Care															
HC 4 Ancillary Services to Health Care	3.56	1.33	2.44	0.10	0.40	6.92	2.29	0.00	2.78	8.41	3.54	2.05			
HC 5 Medical Goods Dispensed to Outpatients	28.36	27.07	17.03	10.26	35.44	30.29	9.57	35.10	4.13	34.46	28.11	21.92			
HC 5.1 Pharmaceuticals and Other Medical Non-Durables	25.32	24.75	17.00	10.07	31.22	26.17	8.56	29.98	3.99	31.27	13.65	12.33			
HC 5.2 Therapeutic Appliances and Other Medi. Durables	1.02	1.63	0.00	0.00	2.99	0.10	0.90	5.12	0.00	0.00	0.00	0.00			
HC 5.10 Not Specified by Kind	2.02	0.69	0.03	0.19	1.24	4.02	0.11	0.00	0.13	3.19	14.46	9.59			
HC 1-HC 5 Personnel Medical Services and Goods	85.06	83.50	78.09	15.45	88.02	87.39	52.75	99.83	42.72	95.05	37.10	93.33			
HC 6 Prevention and Public Health Services	2.85	4.67	10.27	0.19	0.00	0.12	0.21	0.00	0.25	0.00	0.93	0.54			
HC 7 Health Administration and Health Insurance	1.99	1.39	0.86	0.00	1.84	2.88	24.81	0.00	30.09	0.00	2.69	0.70			
HC 10 Not Specified by Kind	10.10	10.43	10.78	84.36	10.14	9.61	22.24	0.17	26.94	4.95	59.28	5.43			
TOTAL Current Health Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00			
HC-R 1 Capital Formation of Health Care Provid. Instit. (*)	199.69	176.02	126.69	48.04	49.33	23.67	3.73	36.32	3.73	16.32	3.57	0.05			
Total Health Expenditure	4,984.54	3,046.97	1,432.33	1,584.1	1,614.64	1,937.57	210.62	174.30	174.30	1,449.44	100.22	177.30			
HC-R 2 Education and Training of Health Personnel	234.59	224.31	178.37	0.53	45.94	10.28				10.28					
HC-R 3 Research and Development in Health	10.02	10.02	10.02												
HC-R 4 Food, Hygiene and Drinking Water Control	0.09	0.09	0.09												
HC-R 5 Environmental Health	14.73	14.73	14.73												
HC-R 6 Administration and Provision of Social Services in Kind to Assist Living with Disease and Impairment															
HC-R 7 Administration and Provision of Health-Related Cash-Benefits															

(*) Trillion TL

Table 9: Expenditure on Health by Health Functions and Financing Providers (Trillions TL) Turkey 1999

HEALTH PROVIDERS x HEALTH FUNCTIONS 1999 (trillion)	HP 1		HP 2		HP 3			HP 4			HP 5					HP 6					HP 7	HP 8	HP 9	HP 10
	HP 1.1	HP 1.2	HP 2.1	HP 2.2	HP 3.1	HP 3.2	HP 3.3	HP 3.4	HP 3.5	HP 3.6	HP 3.9	HP 4.1	HP 4.2-4.9	HP 5.1	HP 6.1	HP 6.2	HP 6.3	HP 6.4	HP 6.9	HP 7	HP 8	HP 9	HP 10	
HC 1 Services of Curative Care	1,803.98		828.60	419.55	165.86	0.02	243.17																	2,632.98
HC 1.1 In-patient Curative Care	1,038.06		0.00																					1,038.06
HC 1.2 Day Care		1.08					1.08																	1.08
HC 1.3 Out-patient Curative Care	765.94		827.50	419.55	165.86	0.02	242.07																	1,583.44
HC 1.3.1 Basic medical and diagnostic services	719.26		661.64	419.55		0.02	242.07																	1,380.90
HC 1.3.2 Out-patient dental care	46.68		165.86		165.86																			212.54
HC 1.4 Home Care																								
HC 2 Services of Rehabilitative Care	42.51		0.00																					42.51
HC 3 Services of Long-Term Nursing Care																								
HC 4 Ancillary Services to Health Care	3.55		181.17				20.40	142.51		18.26														184.72
HC 4.1 Clinical Laboratory			156.27				13.76	142.51																156.27
HC 4.2 Diagnostic Imaging																								
HC 4.3 Patient Transport and Emerg. Rescue			24.90				6.64			18.26														24.90
HC 4.9 All Other Miscellaneous Ancillary Servi.																								
HC 4.10 Ancillary Services to Health Care n.s.k	3.55		0.00																					3.55
HC 5 Medical Goods Dispensed to Outpatients	0.57		0.00																					0.57
HC 5.1 Pharmaceuticals and Other Medl. Non-Dura.			0.00																					0.57
HC 5.2 Therapeutic Aplan. and Other Medl. Durables			0.00																					0.57
HC 5.10 Not Specified by Kind	0.57		0.00																					0.57
HC 1-HC 5 Personal Medical Services and Goods	1,850.61		1,009.77	419.55	165.86	0.02	263.57	142.51		18.26														4,169.14
HC 6 Prevention and Public Health Services	0.01		116.44				116.44																	0.01
HC 7 Health Administration and Health Insur.	0.00		0.00																					0.00
HC 10 Not Specified by Kind	65.76		0.00																					65.76
Total Current Health Expenditure	1,916.38		1,126.21	419.55	165.86	0.02	380.01	142.51		18.26														3,988.59
HC R 1 Capital Formation of Health Care Provider Institu.	90.14		0.15				0.15																	90.29
Total Health Expenditure	2,006.52		1,126.36	419.55	165.86	0.02	380.16	142.51		18.26														4,078.83
HC R 2 Education and Train. of Health Perso.	77.64																							77.64
HC R 3 Research and Development in Health																								
HC R 4 Food, Hygiene and Drinking Water Cont.																								
HC R 5 Environmental Health			14.53				14.53																	14.53
HC R 6 Administration and Provision of Social Services in Kind to Assist Living with Disease and Impairment																								
HC R 7 Administ. and Prov. of Health-Related Cash-Benefits																								

Table 13: Expenditure on Health by Health Providers and Financing Agents (Trillions TL), Turkey 2000

FINANCING AGENTS x HEALTH PROVIDERS 2000 (Trillions)	HF 1.1										HF 1.2			HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3 Rest of the World	TOTAL
	HF 1.1 General Government		HF 1.1.1 Central Government		HF 1.1.2 Local Government		HF 1.2 Social Security Funds		HF 2.1 Private Insurance		HF 2.2 Private Insurance Enterprises		HF 2.3 Private Household Spending	HF 2.4 NPIs	HF 2.5 Corporations							
	HF 1	HF 1.1	HF 1.1.1	HF 1.1.2	HF 1.2	HF 2.1	HF 2.2	HF 2.3	HF 2.4	HF 2.5												
HP 1 Hospitals	2,487.85	964.80	925.86	38.94	1,523.05	512.43	84.78	19.20	65.58	375.12	4.66	3,000.28										
HP 1.1 General Hospitals	2,153.60	793.25	769.55	23.70	1,360.35	235.56	19.07	19.07		216.49		2,389.16										
HP 1.2 Mental Health and Substance Abuse Hospitals	16.00	9.80	9.67	0.13	6.20	0.37	0.01	0.01		0.36		16.37										
HP 1.3 Specialty (Other Than Mental Health And Substance Abuse) Hosp.	212.51	75.94	74.18	1.76	136.58	45.41	0.09	0.09		45.32		257.92										
HP 1.4 SOE, Municipality and Other Ministries	105.74	85.81	72.45	13.36	19.93	11.53	0.03	0.03				117.27										
HP 1.5 Public Hospitals n.s.k.	0.00					36.81	0.56			0.56		36.81										
HP 1.6 Private Hospitals n.s.k.	0.00					182.75	65.02			65.02		182.75										
HP 2 Nursing and Residential Care																						
HP 3 Providers of Ambulatory Care	455.19	395.50	395.50		59.69	1,414.76	56.44	18.87	37.56	1,121.41	18.57	1,869.95										
HP 3.1 Offices of Physicians	0.46				0.46	697.11	36.93	16.59	20.33	660.18		697.57										
HP 3.2 Offices of Dentists	14.31				14.31	262.47	2.17	1.35	0.82	260.31		276.78										
HP 3.3 Offices of Other Health Practitioners	0.03				0.03	0.00	0.00					0.03										
HP 3.4 Outpatient Care Centers	390.74	379.65	379.65		11.09	219.18	0.74	0.70	0.04	0.09		609.92										
HP 3.5 Medical And Diagnostic Laboratories	22.67				22.67	217.22	16.40	0.22	16.18	200.83		239.89										
HP 3.6 Providers of Home Health Care Services																						
HP 3.9 All Other Community and Integrated Care Centers	26.98	15.85	15.85		11.13	0.21	0.21	0.01	0.20			27.19										
HP 3.10 Providers of Ambulatory Care n.s.k.	0.00					18.57	0.00			18.57		18.57										
HP 4 Retail Sale and Providers of Medical Goods	1,419.51	344.48	328.14	16.34	1,075.03	817.83	32.44	20.37	12.07	754.88	0.89	2,237.34										
HP 4.1 Dispensing Chemists	1,277.09	344.15	327.81	16.34	932.94	715.62	30.62	19.00	11.62	685.00		1,992.71										
HP 4.2-4.10 All Other Sales of Medical Goods	142.42	0.33	0.33	29.40	142.09	102.21	1.82	1.37	0.45	69.88	0.89	244.63										
HP 4.2 Retail Sale and Other Supp. of Optical Glasses and Other Vis. Prod.	29.40				1.35	1.35						30.75										
HP 4.3 Retail Sale and Other Suppliers of Hearing Aids	2.71				2.71	0.02	0.02					2.73										
HP 4.4 Retail Sale and Other Suppliers of Medical Appli. (Other Than Opt. and Hearing)	106.87	0.33	0.33		106.54	0.00	0.00					106.87										
HP 4.10 Retail Sale and Providers of Medi. Goods n.s.k.	3.44				3.44	100.84	0.45		0.45	69.88	0.89	104.28										
HP 5 Provision and Administration of Public Health Programs	26.39	26.39	22.07	4.32	68.60	84.68	0.00	0.00	84.68	0.00	0.00	167.96										
HP 6 General Health Administration and Insurance	83.28	14.68	14.68		68.60	84.68	0.00	0.00	84.68	0.00	0.00	14.68										
HP 6.1 Government Administration of Health	14.68	14.68	14.68		68.60	0.00	0.00					68.60										
HP 6.2 Social Security Funds	68.60				68.60	0.00	0.00					68.60										
HP 6.3 Other Social Insurance																						
HP 6.4 Other (Private) Insurance	0.00					84.68	84.68		84.68			84.68										
HP 6.9 All Other Providers of Health Administration																						
HS 7 Other Industries (Rest of the Economy)																						
HP 7.1 Occupational Health Care																						
HP 7.2 Private Households																						
HP 7.9 All Other Secondary Producers																						
HP 9 Rest of the World																						
HP 10 n.s.k.																						
TOTAL Current Health Expenditure	392.55	299.19	30.71	268.48	93.36	185.51	95.57	2.23	93.34	4.89	85.05	578.06										
Capital Expenditures	4,864.77	2,045.04	1,716.96	328.08	2,819.73	3,023.46	353.90	60.66	293.24	2,256.30	117.19	296.08										
Total Health Expenditure	325.36	263.05	128.21	134.84	62.31	34.30	6.80	6.80	6.80	23.85	3.57	359.66										
HP 8 Institutions Providing Health Related Goods and Services	5,190.13	2,308.09	1,845.17	462.92	2,882.04	3,577.6	360.70	60.66	300.04	2,280.15	120.76	8,247.89										
HP 8.1 Research Institutions	355.11	286.59	283.22	3.37	68.52	15.57				15.57		370.68										
HP 8.2 Education and Training Institutions	13.89	13.89	13.89																			
HP 8.3 Other Institutions Providing Health Related Services	238.69	170.17	166.80	3.37	68.52	15.57				15.57		13.89										
HP 8.3 Other Institutions Providing Health Related Services	102.53	102.53	102.53		68.52	15.57				15.57		102.53										

Table 14: Expenditure on Health by Health Providers and Financing Agents (%), Turkey 2000

FINANCING AGENTS x HEALTH PROVIDERS 2000 (%)	TOTAL	HF 1.1			HF 1.2			HF 2.1 + HF 2.2				HF 2.3 Private Household Spending	HF 2.4 NP/SHs	HF 2.5 Rest of the World
		HF 1.1.1		HF 1.1.2		HF 1.2		HF 2.1		HF 2.2				
		HF 1.1.1.1	HF 1.1.1.2	HF 1.1.2.1	HF 1.1.2.2	HF 1.2.1	HF 1.2.2	HF 2.1.1	HF 2.1.2	HF 2.2.1	HF 2.2.2			
		General Government Social Security Funds	Central Government	Local Government	Social Security Funds	Private Insurance	Private Insurance Enterprises	Private Insurance	Private Insurance Enterprises	Private Insurance	Private Insurance Enterprises			
HP 1 Hospitals	100.00	82.92	32.16	30.86	1.30	50.76	17.08	2.83	0.64	2.19	12.50	0.16	1.00	
HP 1.1 General Hospitals	100.00	90.14	33.21	32.21	0.99	56.94	9.86	0.80	0.80	0.00	9.06	0.00	0.00	
HP 1.2 Mental Health and Substance Abuse Hospitals	100.00	97.73	59.88	59.09	0.79	37.86	2.27	0.06	0.06	0.00	2.21	0.00	0.00	
HP 1.3 Specialty (Other Than Mental Health And Subst. Abuse) Hosp.	100.00	82.40	29.44	28.76	0.68	52.95	17.60	0.03	0.03	0.00	17.57	0.00	0.00	
HP 1.4 SOE, Municipality and Other Ministries	100.00	90.17	73.18	61.79	11.39	16.99	9.83	0.03	0.03	0.00	0.00	0.00	0.00	9.81
HP 1.5 Public Hospitals n.s.k.	100.00	0.00	0.00	0.00	0.00	0.00	100.00	1.52	0.00	1.52	0.00	7.58	90.90	
HP 1.6 Private Hospitals n.s.k.	100.00	0.00	0.00	0.00	0.00	0.00	100.00	35.58	0.00	35.58	61.81	1.02	1.59	
HP 2 Nursing and Residential Care														
HP 3 Providers of Ambulatory Care	100.00	24.34	21.15	21.15	0.00	3.19	75.66	3.02	1.01	2.01	59.97	0.99	11.68	
HP 3.1 Offices of Physicians	100.00	0.07	0.00	0.00	0.00	0.07	99.93	5.29	2.38	2.91	94.64	0.00	0.00	
HP 3.2 Offices of Dentists	100.00	5.17	0.00	0.00	0.00	5.17	94.83	0.78	0.49	0.29	94.05	0.00	0.00	
HP 3.3 Offices of Other Health Practitioners	100.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
HP 3.4 Outpatient Care Centers	100.00	64.06	62.25	62.25	0.00	1.82	35.94	0.12	0.11	0.01	0.01	0.00	35.80	
HP 3.5 Medical And Diagnostic Laboratories	100.00	9.45	0.00	0.00	0.00	9.45	90.55	6.84	0.09	6.74	83.71	0.00	0.00	
HP 3.6 Providers of Home Health Care Services														
HP 3.9 All Other Community and Integrated Care Centers	100.00	99.24	58.30	58.30	0.00	40.94	0.76	0.76	0.04	0.72	0.00	0.00	0.00	
HP 3.10 Providers of Ambulatory Care n.s.k.	100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00	0.00	
HP 4 Retail Sale and Providers of Medical Goods	100.00	63.45	15.40	14.67	0.73	48.05	36.55	1.45	0.91	0.54	33.74	0.04	1.32	
HP 4.1 Dispensing Chemists	100.00	64.09	17.27	16.45	0.82	46.82	35.91	1.54	0.95	0.58	34.38	0.00	0.00	
HP 4.2-4.10 All Other Sales of Medical Goods	100.00	58.22	0.13	0.13	0.00	58.08	41.78	0.74	0.56	0.18	28.57	0.36	12.11	
HP 4.2 Retail Sale and Other Suppliers of Optic, Glasses-Other, Vision Prod.	100.00	95.61	0.00	0.00	0.00	95.61	4.39	4.39	0.00	0.00	0.00	0.00	0.00	
HP 4.3 Retail Sale and Other Suppliers of Hearing Aids	100.00	99.27	0.00	0.00	0.00	99.27	0.73	0.73	0.73	0.00	0.00	0.00	0.00	
HP 4.4 Retail Sale and Other Suppliers of Medical Appliances (Other Than Optical)	100.00	100.00	0.31	0.31	0.00	99.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
HP 4.10 Retail Sale and Providers of Medical Goods n.s.k.	100.00	3.30	0.00	0.00	0.00	3.30	96.70	0.43	0.00	0.43	67.01	0.85	28.40	
HP 5 Provision and Administration of Public Health Programs	100.00	76.14	76.14	63.68	12.46	0.00	23.86	0.00	0.00	0.00	0.00	23.14	0.72	
HP 6 General Health Administration and Insurance	100.00	49.58	8.74	8.74	0.00	40.84	50.42	50.42	0.00	50.42	0.00	0.00	0.00	
HP 6.1 Government Administration of Health	100.00	100.00	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
HP 6.2 Social Security Funds	100.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
HP 6.3 Other Social Insurance														
HP 6.4 Other (Private) Insurance	100.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00	100.00	0.00	0.00	0.00	
HP 6.9 All Other Providers of Health Administration														
HP 7 Other Industries (Rest of the Economy)	HP 7													
HP 7.1 Occupational Health Care														
HP 7.2 Private Households														
HP 7.9 All Other Secondary Producers														
HP 9 Rest of the World	HP 9													
HP 10 n.s.k.	HP 10	100.00	67.91	51.76	5.31	16.15	32.09	16.53	0.39	16.15	0.85	14.71	0.00	
TOTAL Current Health Expenditure	100.00	61.67	25.93	21.77	4.16	35.75	38.33	4.49	0.77	3.72	28.60	1.49	3.75	
Capital Expenditures	100.00	90.46	73.14	35.65	37.49	17.32	9.54	1.89	0.00	1.89	6.63	0.99	0.02	
Total Health Expenditure	100.00	62.93	27.98	22.37	5.61	34.94	37.07	4.37	0.74	3.64	27.65	1.46	3.59	
HP 8 Institutions Providing Health Related Goods and Serv. (*)	HP 8	370.68	355.11	286.59	283.22	3.37	68.52	15.57			15.57			
HP 8.1 Research Institutions	13.89	13.89	13.89	13.89										
HP 8.2 Education and Training Institutions	254.26	238.69	170.17	166.80	3.37	68.52	15.57				15.57			
HP 8.3 Other Institutions Providing Health Related Serv.	102.53	102.53	102.53	102.53										

(*) Trillion TL

Table 15: Total Expenditure on Health by Health Providers and Financing Agents (%), Turkey 2000

FINANCING AGENTS x HEALTH PROVIDERS 2000 (%)	TOTAL	HF 1.1				HF 1.2		HF 2.1 + HF 2.2				HF 2.3 Private Household Spending	HF 2.4 NPSHS	HF 2.5 Corpor ations	HF 3 Rest of the World
		HF 1		HF 1.1.1		HF 1.1.2	HF 1.2		HF 2.1		HF 2.2				
		General Government	General Social Security Funds	HF 1.1.1.1 Central Government	HF 1.1.1.2 Local Government	HF 1.1.2 Social Security Funds	HF 2.1.1 Private Social Insurance	HF 2.1.4 Private Insurance	HF 2.2 Private Insurance Enterprises						
HP 1 Hospitals	36.38	47.93	41.80	50.18	8.41	52.85	16.76	23.50	31.65	21.86	16.45	3.86	16.16		
HP 1.1 General Hospitals	28.97	41.49	34.37	41.71	5.12	47.20	7.70	5.29	31.44	0.00	9.49	0.00	0.00		
HP 1.2 Mental Health and Substance Abuse Hospitals	0.20	0.31	0.42	0.52	0.03	0.21	0.01	0.00	0.02	0.00	0.02	0.00	0.00		
HP 1.3 Specialty (Other Than Ment. Health And Subs. Ab.) Hosp.	3.13	4.09	3.29	4.02	0.38	4.74	1.48	0.02	0.15	0.00	1.99	0.00	0.00		
HP 1.4 SOE, Municipality and Other Ministries	1.42	2.04	3.72	3.93	2.89	0.69	0.38	0.01	0.05	0.00	0.00	0.00	0.00		
HP 1.5 Public Hospitals n.s.k.	0.45	0.00	0.00	0.00	0.00	0.00	1.20	0.16	0.00	0.19	0.00	0.00	2.31	11.30	
HP 1.6 Private Hospitals n.s.k.	2.22	0.00	0.00	0.00	0.00	0.00	5.98	18.03	0.00	21.67	4.95	1.55	0.98		
HP 2 Nursing and Residential Care															
HP 3 Providers of Ambulatory Care	22.67	8.77	17.14	21.43	0.00	2.07	46.27	15.65	31.11	12.52	49.18	15.38	73.73		
HP 3.1 Offices of Physicians	8.46	0.01	0.00	0.00	0.00	0.02	22.80	10.24	27.35	6.78	28.95	0.00	0.00		
HP 3.2 Offices of Dentists	3.36	0.28	0.00	0.00	0.00	0.50	8.38	0.60	2.23	0.27	11.42	0.00	0.00		
HP 3.3 Offices of Other Health Practitioners															
HP 3.4 Outpatient Care Centers	7.39	7.53	16.45	20.58	0.00	0.38	7.17	0.21	1.15	0.01	0.00	0.00	73.73		
HP 3.5 Medical And Diagnostic Laboratories	2.91	0.44	0.00	0.00	0.00	0.79	7.10	4.55	0.36	5.39	8.81	0.00	0.00		
HP 3.6 Providers of Home Health Care Services															
HP 3.9 All Other Community and Integrated Care Centers	0.33	0.52	0.69	0.86	0.00	0.39	0.01	0.06	0.02	0.06	0.00	0.00	0.00		
HP 3.10 Providers of Ambulatory Care n.s.k.	0.23	0.00	0.00	0.00	0.00	0.00	0.61	0.00	0.00	0.00	0.00	0.00	0.00		
HP 4 Retail Sale and Providers of Medical Goods	27.13	27.35	14.92	17.78	3.53	37.30	26.75	8.99	33.58	4.02	33.11	0.74	10.00		
HP 4.1 Dispensing Chemists	24.16	24.61	14.91	17.77	3.53	32.37	23.40	8.49	31.32	3.87	30.04	0.00	0.00		
HP 4.2-4.10 All Other Sales of Medical Goods	2.97	2.74	0.01	0.02	0.00	4.93	3.34	0.50	2.26	0.15	3.06	0.74	10.00		
HP 4.2 Retail Sale and Other Suppliers of Optical Glasses and Other Vision Products	0.37	0.57	0.00	0.00	0.00	1.02	0.04	0.37	2.23	0.00	0.00	0.00	0.00		
HP 4.3 Retail Sale and Other Suppliers of Hearing Aids	1.30	2.06	0.01	0.02	0.00	3.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HS 4.10 n.s.k	1.26	0.07	0.00	0.00	0.00	0.12	3.30	0.12	0.00	0.15	3.06	0.74	10.00		
HP 5 Provision and Administration of Public Health Programs	0.42	0.51	1.14	1.20	0.93	0.00	0.27	0.00	0.00	0.00	0.00	6.64	0.08		
HP 6 General Health Administration and Insurance	2.04	1.60	0.64	0.80	0.00	2.38	2.77	23.48	0.00	28.22	0.00	0.00	0.00		
HP 6.1 Government Administration of Health	0.18	0.28	0.64	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HP 6.2 Social Security Funds	0.83	1.32	0.00	0.00	0.00	2.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HP 6.3 Other Social Insurance															
HP 6.4 Other (Private) Insurance	1.03	0.00	0.00	0.00	0.00	0.00	2.77	23.48	0.00	28.22	0.00	0.00	0.00		
HP 6.9 All Other Providers of Health Administration															
HS 7 Other Industries (Rest of the Economy)															
HP 7.1 Occupational Health Care															
HP 7.2 Private Households															
HP 7.9 All Other Secondary Producers															
HP 9 Rest of the World															
HP 10 n.s.k.	7.01	7.56	12.96	1.66	58.00	3.24	6.07	26.50	3.68	31.11	0.21	70.43	0.00		
TOTAL Current Health Expenditure	95.64	93.73	88.60	93.05	70.87	97.84	98.88	98.11	100.00	97.73	98.95	97.04	99.97		
Capital Expenditures	4.36	6.27	11.40	6.95	29.13	2.16	1.12	1.89	0.00	2.27	1.05	2.95	0.03		
Total Health Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00		
HP 8 Institutions Providing Health Related Goods and Serv. (*)	370.68	355.11	286.59	283.22	3.37	68.52	15.57								
HP 8.1 Research Institutions	13.89	13.89	17.17	13.89											
HP 8.2 Education and Training Institutions	254.26	238.69	170.17	166.80	3.37	68.52	15.57								
HP 8.3 Other Institutions Providing Health Related Services	102.53	102.53	102.53	102.53											

(*) Trillion TL

Table 16: Current Expenditure on Health by Health Providers and Financing Agents (%), Turkey 2000

FINANCING AGENTS x HEALTH PROVIDERS 2000 (%)	TOTAL	HF 1.1			HF 1.2		HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3
		HF 1.1 General Government Excluding Social Security Funds	HF 1.1.1 Central Government	HF 1.1.2 Local Government	HF 1.2 Social Security Funds	HF 2.1 Private Insurance	HF 2.2 Private Insurance Enterprises	HF 2.3 Private Household Spending	HF 2.4 MFISs	HF 2.5 Corporations	HF 3 Rest of the World	HF 2.1 + HF 2.2		
												HF 2.1 Private Insurance	HF 2.2 Private Insurance Enterprises	
HP 1 Hospitals	38.03	51.14	53.92	11.87	54.01	16.95	23.96	31.65	22.36	16.63	3.98	16.17		
HP 1.1 General Hospitals	30.29	44.27	44.82	7.22	48.24	7.79	5.39	31.44	0.00	9.59	0.00	0.00		
HP 1.2 Mental Health and Substance Abuse Hospitals	0.21	0.33	0.56	0.04	0.22	0.01	0.00	0.02	0.00	0.02	0.00	0.00		
HP 1.3 Specialty (Other Than Mental Health And Subs. Abuse) Hospi.	3.27	4.37	4.32	0.54	4.84	1.50	0.03	0.15	0.00	2.01	0.00	0.00		
HP 1.4 SOE, Municipality and Other Ministries	1.49	2.17	4.22	4.07	0.71	0.38	0.01	0.05	0.00	0.00	0.00	3.88		
HP 1.5 Public Hospitals n.s.k.	0.47	0.00	0.00	0.00	0.00	1.22	0.16	0.00	0.19	0.00	2.38	11.30		
HP 1.6 Private Hospitals n.s.k.	2.32	0.00	0.00	0.00	0.00	6.04	18.37	0.00	22.17	5.01	1.60	0.98		
HP 2 Nursing and Residential Care														
HP 3 Providers of Ambulatory Care	23.71	9.36	23.03	0.00	2.12	46.79	15.95	31.11	12.81	49.70	15.85	73.75		
HP 3.1 Offices of Physicians	8.84	0.01	0.00	0.00	0.02	23.06	10.43	27.35	6.93	29.26	0.00	0.00		
HP 3.2 Offices of Dentists	3.51	0.29	0.00	0.00	0.51	8.68	0.61	2.23	0.28	11.54	0.00	0.00		
HP 3.3 Offices of Other Health Practitioners														
HP 3.4 Outpatient Care Centers	7.73	8.03	22.11	0.00	0.39	7.25	0.21	1.15	0.01	0.00	0.00	73.75		
HP 3.5 Medical And Diagnostic Laboratories	3.04	0.47	0.00	0.00	0.80	7.18	4.63	0.36	5.52	8.90	0.00	0.00		
HP 3.6 Providers of Home Health Care Services														
HP 3.9 All Other Community and Integrated Care Centers	0.34	0.55	0.78	0.00	0.39	0.01	0.06	0.02	0.07	0.00	0.00	0.00		
HP 3.10 Providers of Ambulatory Care n.s.k.	0.24	0.00	0.00	0.00	0.00	0.61	0.00	0.00	0.00	0.00	15.85	0.00		
HP 4 Retail Sale and Providers of Medical Goods	28.36	29.18	16.84	4.98	38.13	27.05	9.17	33.58	4.12	33.46	0.76	10.00		
HP 4.1 Dispensing Chemists	25.26	26.25	16.83	4.98	33.09	23.67	8.65	31.32	3.96	30.36	0.00	0.00		
HP 4.2-4.10 All Other Sales of Medical Goods	3.10	2.93	0.02	0.00	5.04	3.38	0.51	2.26	0.15	3.10	0.76	10.00		
HP 4.2 Retail Sale and Other Supp. of Optical Glas. and Other Vision Prod.	0.39	0.60	0.00	0.00	1.04	0.04	0.38	2.23	0.00	0.00	0.00	0.00		
HP 4.3 Retail Sale and Other Suppliers of Hearing Aids														
HP 4.4 Retail Sale and Other Suppliers of Medical Appliances (Other Than Optical)	1.35	2.20	0.02	0.00	3.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HP 4.10 Retail Sale and Providers of Medical Goods n.s.k.	1.32	0.07	0.00	0.00	0.12	3.34	0.13	0.00	0.15	3.10	0.76	10.00		
HP 5 Provision and Administration of Public Health Programs	0.44	0.54	1.29	1.32	0.00	0.27	0.00	0.00	0.00	0.00	6.84	0.08		
HP 6 General Health Administration and Insurance	2.13	1.71	0.85	0.00	2.43	2.80	23.93	0.00	28.88	0.00	0.00	0.00		
HP 6.1 Government Administration of Health	0.19	0.30	0.72	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HP 6.2 Social Security Funds	0.87	1.41	0.00	0.00	2.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HP 6.3 Other Social Insurance														
HP 6.4 Other (Private) Insurance	1.07	0.00	0.00	0.00	0.00	2.80	23.93	0.00	28.88	0.00	0.00	0.00		
HP 6.9 All Other Providers of Health Administration														
HP 7 Other Industries (Rest of the Economy)														
HP 7.1 Occupational Health Care														
HP 7.2 Private Households														
HP 7.9 All Other Secondary Producers														
HP 9 Rest of the World														
HP 10 n.s.k.	7.33	8.07	14.63	81.83	3.31	6.14	27.01	3.68	31.83	0.22	72.57	0.00		
TOTAL Current Health Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00		
Capital Expenditures (*)	359.66	325.36	263.05	134.84	62.31	34.30	6.80	6.80	6.80	23.85	3.57	0.08		
Total Health Expenditure	8,247.89	5,190.13	2,308.09	462.92	2,882.04	3,057.76	360.70	60.66	300.04	2,280.15	120.76	296.16		
HP 8 Institutions Providing Health Related Goods and Services (*)	370.68	355.11	286.59	3.37	68.52	15.57				15.57				
HP 8.1 Research Institutions	13.89	13.89	13.89											
HP 8.2 Education and Training Institutions	254.26	238.69	170.17	3.37	68.52	15.57				15.57				
HP 8.3 Other Institutions Providing Health Related Serv.	102.53	102.53	102.53											

(*) Trillion TL

Table 17: Expenditure on Health by Health Functions and Financing Agents (Trillions TL), Turkey 2000

FINANCING AGENTS x HEALTH PROVIDERS 2000 (Trillions)	HC 1 General Government	HF 1.1				HF 1.2		HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3 Rest of the World	TOTAL
		HF 1.1 General Government Excluding Social Security Funds	HF 1.1.1		HF 1.1.2		HF 1.2 Social Security Funds	HF 2.1+ Private Insurance	HF 2.1 Private Social Insurance	HF 2.2 Private Insurance Enterprises	HF 2.3 Private Household Spending	HF 2.4 NP/SHs	HF 2.5 Corpor ations			
			HF 1.1.1 Central Government	HF 1.1.1 Local Government	HF 1.1.2 Local Government	HF 1.1.2 Government										
HC 1 Services of Curative Care	2,396.52	1,083.19	1,053.78	29.39	1,313.33	1,518.23	139.50	39.58	99.92	1,140.65	8.18	229.90	3,914.75			
HC 1.1 In-patient Curative Care	1,335.17	611.76	594.86	16.90	723.41	233.93	68.94	19.78	49.16	136.09	0.43	28.47	1,569.10			
HC 1.2 Day Care																
HC 1.3 Out-patient Curative Care	1,061.35	471.41	458.92	12.49	589.94	1,284.30	70.54	19.79	50.75	1,004.56	7.75	201.45	2,345.65			
HC 1.4 Home Care																
HC 2 Services of Rehabilitative Care	60.08	33.60	32.80	0.81	26.48	9.52	1.82		1.82	5.22	0.72	1.76	69.60			
HC 3 Services of Long-Term Nursing Care																
HC 4 Ancillary Services to Health Care	53.70	42.56	42.36	0.21	11.14	221.11	7.93	0.01	7.92	200.83	6.93	5.42	274.81			
HC 5 Medical Goods Dispensed to Outpatients	1,418.28	346.26	328.14	18.12	1,072.02	874.56	32.76	20.69	12.07	754.87	31.70	55.23	2,292.84			
HC 5.1 Pharmaceuticals and Other Medical Non-Durables	1,278.71	345.76	327.81	17.95	932.95	764.05	30.62	19.00	11.62	685.00	15.42	33.01	2,042.76			
HC 5.2 Therapeutic Appliances and Other Medical Durables	97.72	0			97.72	1.69	1.69	1.69	0.00	0	0	0	99.41			
HC 5.10 Not Specified by Kind	42.34	0.50	0.33	0.17	41.34	108.83	0.45	0.00	0.45	69.88	16.28	22.22	151.17			
HC 1-HC 5 Personnel Medical Services and Goods	3,928.58	1,505.61	1,457.08	48.53	2,422.97	2,623.42	182.01	60.28	121.73	2,101.57	47.53	292.31	6,552.00			
HC 6 Prevention and Public Health Services	182.72	182.72	182.10	0.62		7.42	0.11		0.11		5.91	1.40	190.14			
HC 7 Health Administration and Health Insurance	89.21	20.61	14.68	5.93	68.60	90.07	84.68		84.68		4.41	0.98	179.28			
HC 10 Not Specified by Kind	664.26	336.07	63.10	272.97	328.19	302.53	87.11	0.39	86.72	154.73	59.34	1.35	966.79			
TOTAL Current Health Expenditure	4,864.77	2,045.01	1,716.96	328.05	2,819.76	3,023.44	353.91	60.67	293.24	2,256.30	117.19	296.04	7,888.21			
HC.R 1 Capital Formation of Health Care Provider Institutions	325.36	263.05	128.21	134.84	62.31	34.30	6.80		6.80	23.85	3.57	0.08	359.66			
Total Health Expenditure	5,190.13	2,308.06	1,845.17	462.89	2,882.07	3,057.75	360.71	60.67	300.04	2,280.15	120.76	296.12	8,247.88			
HC.R 2 Education and Training of Health Personnel	321.32	252.81	249.43	3.37	68.51	15.57			15.57				336.89			
HC.R 3 Research and Development in Health	13.89	13.89	13.89										13.89			
HC.R 4 Food, Hygiene and Drinking Water Control	0.35	0.35	0.35										0.35			
HC.R 5 Environmental Health	19.55	19.55	19.55										19.55			
HC.R 6 Administration and Provision of Social Services in Kind to Assist Living with Disease and Impairment																
HC.R 7 Administration and Provision of Health-Related Cash-Bene.																

Table 18: Expenditure on Health by Health Functions and Financing Agents (%), Turkey 2000

FINANCING AGENTS x HEALTH PROVIDERS 2000 (%)	TOTAL	HF 1.1			HF 1.2		HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3
		HF 1.1 General Government Excluding Social Security Funds	HF 1.1.1 Central Government	HF 1.1.2 Local Government	HF 1.2 Social Security Funds	HF 2.1 Private Social Insurance	HF 2.2 Private Insurance Enterprises	HF 2.1+ HF 2.2	HF 2.1 Private Social Insurance	HF 2.2 Private Insurance Enterprises				
HC 1 Services of Curative Care	100.00	61.22	26.92	0.75	33.55	38.78	3.56	1.01	2.55	29.14	0.21	5.87		
HC 1.1 In-patient Curative Care	100.00	85.09	37.91	1.08	46.10	14.91	4.39	1.26	3.13	8.67	0.03	1.81		
HC 1.2 Day Care														
HC 1.3 Out-patient Curative Care	100.00	45.25	19.56	0.53	25.15	54.75	3.01	0.84	2.16	42.83	0.33	8.59		
HC 1.4 Home Care														
HC 2 Services of Rehabilitative Care	100.00	86.32	47.13	1.16	38.05	13.68	2.62	0.00	2.62	7.50	1.03	2.53		
HC 3 Services of Long-Term Nursing Care														
HC 4 Ancillary Services to Health Care	100.00	19.54	15.41	0.08	4.05	80.46	2.89	0.00	2.88	73.08	2.52	1.97		
HC 5 Medical Goods Dispensed to Outpatients	100.00	61.86	14.31	0.79	46.76	38.14	1.43	0.90	0.53	32.92	1.38	2.41		
HC 5.1 Pharmaceuticals and Other Medical Non-Durables	100.00	62.60	16.05	0.88	45.67	37.40	1.50	0.93	0.57	33.53	0.75	1.62		
HC 5.2 Therapeutic Appliances and Other Medical Durables	100.00	98.30	0.00	0.00	98.30	1.70	1.70	1.70	0.00	0.00	0.00	0.00		
HC 5.10 Not Specified by Kind	100.00	28.01	0.22	0.11	27.35	71.99	0.30	0.00	0.30	46.23	10.77	14.70		
HC 1-HC 5 Personnel Medical Services and Goods	100.00	59.96	22.24	0.74	36.98	40.04	2.78	0.92	1.86	32.08	0.73	4.46		
HC 6 Prevention and Public Health Services	100.00	96.10	95.77	0.33	0.00	3.90	0.06	0.00	0.06	0.00	3.11	0.74		
HC 7 Health Administration and Health Insurance	100.00	49.76	8.19	3.31	38.26	50.24	47.23	0.00	47.23	0.00	2.46	0.55		
HC 10 Not Specified by Kind	100.00	68.71	6.53	28.23	33.95	31.29	9.01	0.04	8.97	16.00	6.14	0.14		
Total Current Health Expenditure	100.00	61.67	21.77	4.16	35.75	38.33	4.49	0.77	3.72	28.60	1.49	3.75		
HC.R 1 Capital Formation of Health Care Provider Instituti.	100.00	90.46	35.65	37.49	17.32	9.54	1.89	0.00	1.89	6.63	0.99	0.02		
Total Health Expenditure	100.00	62.93	22.37	5.61	34.94	37.07	4.37	0.74	3.64	27.65	1.46	3.59		
HC.R 2 Education and Training of Health Personnel (*)	336.89	321.32	249.43	3.37	68.51	15.57				15.57				
HC.R 3 Research and Development in Health	13.89	13.89	13.89											
HC.R 4 Food, Hygiene and Drinking Water Control	0.35	0.35	0.35											
HC.R 5 Environmental Health	19.55	19.55	19.55											
HC.R 6 Administration and Provision of Social Services in Kind to Assist Living with Disease and Impairment														
HC.R 7 Administration and Provision of Health-Related Cash-Benefits	HC.R 6													
	HC.R 7													

(*) Trillion TL

Table 19: Total Expenditure on Health by Health Functions and Financing Agents (%), Turkey 2000

FINANCING AGENTS x HEALTH PROVIDERS 2000 (%)	TOTAL	HF 1.1				HF 1.2		HF 2.1 + HF 2.2				HF 2.3	HF 2.4	HF 2.5	HF 3
		HF 1.1 General Government Excluding Social Security Funds	HF 1.1.1 Central Government	HF 1.1.2 Local Government	HF 1.1.2 Social Security Funds	HF 2.1 Private Social Insurance	HF 2.2 Private Insurance Enterprises	HF 2.3 Private Household Spending	HF 2.4 HF 2.4 IPSHS	HF 2.5 HF 2.5 Corporations	HF 3 Rest of the World	HF 2.1 + HF 2.2			
												HF 2.1+ HF 2.2 Private Insurance	HF 2.2 Private Insurance		
HC 1 Services of Curative Care	47.46	46.17	46.93	57.11	6.35	45.57	49.65	38.67	65.24	33.30	50.03	6.77	77.64		
HC 1.1 In-patient Curative Care	19.02	25.73	26.51	32.24	3.65	25.10	7.65	19.11	32.60	16.38	5.97	0.36	9.61		
HC 1.2 Day Care															
HC 1.3 Out-patient Curative Care	28.44	20.45	20.42	24.87	2.70	20.47	42.00	19.56	32.62	16.91	44.06	6.42	68.03		
HC 1.4 Home Care															
HC 2 Services of Rehabilitative Care	0.84	1.16	1.46	1.78	0.17	0.92	0.31	0.50	0.00	0.61	0.23	0.60	0.59		
HC 3 Services of Long-Term Nursing Care															
HC 4 Ancillary Services to Health Care	3.33	1.03	1.84	2.30	0.05	0.39	7.23	2.20	0.02	2.64	8.81	5.74	1.83		
HC 5 Medical Goods Dispensed to Outpatients	27.80	27.33	15.00	17.78	3.91	37.20	28.60	9.08	34.10	4.02	33.11	26.25	18.65		
HC 5.1 Pharmaceuticals and Other Medical Non-Durables	24.77	24.64	14.98	17.77	3.88	32.37	24.99	8.49	31.32	3.87	30.04	12.77	11.15		
HC 5.2 Therapeutic Appliances and Other Medical Durables	1.21	1.88	0.00	0.00	0.00	3.39	0.06	0.47	2.79	0.00	0.00	0.00	0.00		
HC 5.10 Not Specified by Kind	1.83	0.82	0.02	0.02	0.04	1.43	3.56	0.12	0.00	0.15	3.06	13.48	7.50		
HC 1-HC 5 Personnel Medical Services and Goods	79.44	75.69	65.23	78.97	10.48	84.07	85.80	50.46	99.36	40.57	92.17	39.36	98.71		
HC 6 Prevention and Public Health Services	2.31	3.52	7.92	9.87	0.13	0.00	0.24	0.03	0.00	0.04	0.00	4.89	0.47		
HC 7 Health Administration and Health Insurance	2.17	1.72	0.89	0.80	1.28	2.38	2.95	23.48	0.00	28.22	0.00	3.65	0.33		
HC 10 Not Specified by Kind	11.72	12.80	14.56	3.42	58.97	11.39	9.89	24.15	0.64	28.90	6.79	49.14	0.46		
Total Current Health Expenditure	95.64	93.73	88.60	93.05	70.87	97.84	98.88	98.11	100.00	97.73	98.95	97.04	99.97		
HC.R 1 Capital Formation of Health Care Provider Institu.	4.36	6.27	11.40	6.95	29.13	2.16	1.12	1.89	0.00	2.27	1.05	2.96	0.03		
Total Health Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00		
HC.R 2 Education and Training of Health Personnel (*)	336.89	321.32	252.81	249.43	3.37	68.51	15.57				15.57				
HC.R 3 Research and Development in Health	13.89	13.89	13.89	13.89											
HC.R 4 Food, Hygiene and Drinking Water Control	0.35	0.35	0.35	0.35											
HC.R 5 Environmental Health	19.55	19.55	19.55	19.55											
HC.R 6 Administration and Provision of Social Services in Kind to Assist Living with Disease and Impairment															
HC.R 7 Administration and Provision of Health-Related Cash-Bene.															

(*) Trillion TL

Table 20: Current Expenditure on Health by Health Functions and Financing Agents (%), Turkey 2000

FINANCING AGENTS x HEALTH PROVIDERS 2000 (%)	TOTAL	HF 1.1				HF 1.2		HF 2.1 + HF 2.2				HF 2.3 Private Household Spending	HF 2.4 NPI/SHs	HF 2.5 HF 2.5 Corpor ations of the World
		HF 1.1 General Government Excluding Social Security Funds	HF 1.1.1 Central Government	HF 1.1.2 Local Government		HF 1.2 Social Security Funds	HF 2.1 Private Social Insurance	HF 2.2 Private Insurance Enterprises	HF 2.1+ Private Insurance	HF 2.2 Private Insurance				
				HF 1.1.1.1 General Government	HF 1.1.1.2 Local Government						HF 2.1+ Private Insurance			
HC 1 Services of Curative Care	49.63	49.26	52.97	61.37	8.96	46.58	50.22	39.42	65.24	34.07	50.55	6.98	77.66	
HC 1.1 In-patient Curative Care	19.89	27.45	29.91	34.65	5.15	25.66	7.74	19.48	32.60	16.76	6.03	0.37	9.62	
HC 1.2 Day Care														
HC 1.3 Out-patient Curative Care	29.74	21.82	23.05	26.73	3.81	20.92	42.48	19.93	32.62	17.31	44.52	6.61	68.05	
HC 1.4 Home Care														
HC 2 Services of Rehabilitative Care	0.88	1.24	1.64	1.91	0.25	0.94	0.31	0.51	0.00	0.62	0.23	0.61	0.59	
HC 3 Services of Long-Term Nursing Care														
HC 4 Ancillary Services to Health Care	3.48	1.10	2.08	2.47	0.06	0.40	7.31	2.24	0.02	2.70	8.90	5.91	1.83	
HC 5 Medical Goods Dispensed to Outpatients	29.07	29.15	16.93	19.11	5.52	38.02	28.93	9.26	34.10	4.12	33.46	27.05	18.66	
HC 5.1 Pharmaceuticals and Other Medical Non-Durables	25.90	26.29	16.91	19.09	5.47	33.09	25.27	8.65	31.32	3.96	30.36	13.16	11.15	
HC 5.2 Therapeutic Appliances and Other Medical Durables	1.26	2.01	0.00	0.00	0.00	3.47	0.06	0.48	2.79	0.00	0.00	0.00	0.00	
HC 5.10 Not Specified by Kind	1.92	0.87	0.02	0.02	0.05	1.47	3.60	0.13	0.00	0.15	3.10	13.89	7.51	
HC 1-HC 5 Personal Medical Services and Goods	83.06	80.76	73.62	84.86	14.79	85.93	86.77	51.43	99.36	41.51	93.14	40.56	98.74	
HC 6 Prevention and Public Health Services	2.41	3.76	8.93	10.61	0.19	0.00	0.25	0.03	0.00	0.04	0.00	5.04	0.47	
HC 7 Health Administration and Health Insurance	2.27	1.83	1.01	0.85	1.81	2.43	2.98	23.93	0.00	28.88	0.00	3.76	0.33	
HC 10 Not Specified by Kind	12.26	13.65	16.43	3.68	83.21	11.64	10.01	24.61	0.64	29.57	6.86	50.64	0.46	
TOTAL Current Health Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
HC.R 1 Capital Formation of Health Care Provider Instituti.	359.66	325.36	263.05	128.21	134.84	62.31	34.30	6.80		6.80	23.85	3.57	0.08	
Total Health Expenditure	8,247.88	5,190.13	2,308.06	1,845.17	462.89	2,882.07	3,057.75	360.71	60.67	300.04	2,280.15	120.76	296.12	
HC.R 2 Education and Training of Health Personnel	336.89	321.32	252.81	249.43	3.37	68.51	15.57				15.57			
HC.R 3 Research and Development in Health	13.89	13.89	13.89	13.89										
HC.R 4 Food, Hygiene and Drinking Water Control	0.35	0.35	0.35	0.35										
HC.R 5 Environmental Health	19.55	19.55	19.55	19.55										
HC.R 6 Administration and Provision of Social Services in Kind to Assist Living with Disease and Impairment														
HC.R 7 Administration and Provision of Health-Related Cash-Bene.														

(*) Trillion TL

