

**THE HEALTH ACCOUNT OF THE AUTONOMOUS COMMUNITY OF THE  
BASQUE COUNTRY. A PIONEERING EXPERIENCE.**

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# Introduction

## Objectives

Health care constitutes one of the priorities of any country and has become enormously important in the most developed countries, both in social and economic terms, given the weight of health expenditure in their economies. Measuring this expenditure, regardless of who the agent or what is produced, and comparison in homogenous terms with generated wealth, are the objectives aimed at through the Health Account.

In the year 2000 the Eustat, aware of the importance of these objectives, set itself the challenge of carrying out the Health Account of the A.C. of the Basque Country. The idea was to develop along the line of Health Accounts, starting with the Social Protection Account, and structure basic statistics the Eustat has been carrying out with the Health Department since the eighties, consolidating the health information system of the A..C. of the Basque Country.

## Methodology

One of the main problems at the outset of the project was the absence of State or European methodology that would permit comparability, but this was overcome that same year when the Organisation for Economic Cooperation and Development (OECD) introduced the System of Health Accounts (SHA), following thirteen long years of work. The implementation of this methodology and its application in the A.C. of the Basque Country constituted, at that time, one of the first tests on this subject, the Basque experience being one of the pioneers in its development.

The System of Health Accounts (SHA) is structured under a group of complete, consistent and flexible accounts. It establishes a conceptual basis for the rules of statistical reports and proposes a renewed International Classification of Health Accounts (ICHA), which covers three dimensions:

- health care by care functions,
- health service providers and
- sources of finance.

This complies with the criteria and recommendations posed in the System of National Accounts 1993 (SNA-93) presented by the United Nations and aimed to respond to the information needs of both analysts and different public authorities.

However, the Eurostat developed the System of Economic Accounts (SEC-95) for the whole of the European Union, which meets the criteria established in the SNA-93 and has served as a reference in the preparation of the Health Account of the A. C. Of the Basque Country.

The System of Health accounts (SHA) manages, on the one hand, to establish a common framework for outward comparison between countries and different periods of time and makes possible, in addition, a framework of inward comparison, in order to analyse health systems from an economic viewpoint, compatible with the general framework of National Accounting. All the above represents, without doubt, a spectacular breakthrough in the development of homogeneous measuring systems for health expenditure. It was presented as biennial and unclosed but with an aim to achieving greater disaggregation and precision.

The SHA has adapted the accounting criteria established by general framework in the System of National Accounts (SNA-93), and is extended to the SEC95, with identical definitions in the ordering of health economic flows, using the same codes, though adapted to health activity.

Health expenditure is classified in three different ways:

- By health functions (ICHA-HC)
- By health providers (ICHA-HP) and
- Financial institutions (ICHA-HF)

In the Health Account of the A.C. of the Basque Country the operations of distribution and production in institutional sectors are arranged in a series of sectorial accounts which include, in addition to these operations, a finance net balance. Financing health activities thus acquires a double perspective: on the one hand the contribution of each institutional sector to the financing of health activities, direct financing and, on the other hand, analysis of the origin of finance sources, i.e. it considers the finance balance of each net sector.

## Results

Since the Eustat approached, as a pioneer in the Spanish State, publication of the health account in 2000 and to date, editions have been published for the years 1997 and 1999, thus becoming consolidated in the Basque statistical organisation as a biennial operation.

Among the main results we should highlight that in 1999 the Autonomous Community of the Basque Country allocated 2,214,748 thousand euros to health goods and services, a figure that represents 6.1% of the GDP that year. Of this total, 61,961 thousand euros, 3% was allocated to gross capital formation, while current expenditure, with remaining 97% constituted the chief destination of funds.

In units (PPC) per inhabitant (indicator of intensity) total expenditure on health came to 1,053 euros in 1999, 116 euros more than the figure for the whole of the Spanish state, where in 1998, the last year for which information is available, 937 euros were spent per person. In relation to OECD countries, however, the Autonomous Community of the Basque Country lies in nineteenth position, only above Spain, Portugal and Greece. Most countries for which information is available employ between 70% and 85% of total public finance expenditure. This occurred in 16 of the 21 countries considered and also in the Autonomous Community of the Basque Country, where 76% of finance is public.

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