



HELLENIC REPUBLIC

HELLENIC STATISTICAL AUTHORITY

Piraeus, 27 March 2026

## System of Health Accounts (SHA): year 2024

The Hellenic Statistical Authority (ELSTAT) publishes statistical data for the year 2024 on the funding of health expenditure at national level based on the System of Health Accounts (SHA) 2011 manual of the Organization for Economic Cooperation and Development (OECD). ELSTAT publishes SHA data on an annual basis.

The total funding for health expenditure in Greece as a percentage of Gross Domestic Product (GDP) amounts to 9.92% of GDP for the year 2024 compared to 9.63% in 2023.

Table 1 presents the percentage of total health expenditure funding in terms of GDP according to the European System of Accounts 2010 (ESA 2010), for the years 2020 to 2024.

**Table 1**

**Total funding on health expenditure (as a percentage of GDP)  
for the years 2020-2024**

Year	Total funding on Health Expenditure (as a percentage of GDP)
2020	9.38%
2021	9.16%
2022*	9.14%
2023*	9.63%
2024	9.92%

*\*Revised data*

The health expenditure data are presented according to the structure of the tables of the System of Health Accounts (SHA 2011) methodology, and concern the following:

- **financing of health providers by financing agencies** (consumption side - HF x HP)

The data refer to the financing by the domestic economy bodies (General Government excluding Social Security Funds (SSFs), SSFs, Households, Private Insurance Companies and other expenditures (by Non-Governmental Organizations-NGOs, Church etc.)) to health service providers (hospitals, physicians, pharmacies, diagnostic centers, etc.) (Table 4 and Graphs 4 and 5).

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- **financing of health services by financing agencies and by health care activity** (demand side – HF x HC)

The data refer to the financing by the domestic economy bodies (General Government excluding SSFs, SSFs, Households, Private Insurance Companies and other expenditures (by NGOs, Church etc.)) per health care activity (in-hospital treatment, rehabilitation services, long-term care, pharmaceutical and medical products, etc.) (Table 5).

- **direction of health expenditure by health provider and health care activity** (supply side – HP x HC)

The data refer to the direction of health expenditure funding by health provider (hospitals, physicians, pharmacies, diagnostic centers, etc.) and by health care activity (in-hospital treatment, rehabilitative care, long-term care, etc.) (Table 6, Graph 6).

Total funding for health expenditure (HF) increased by 5.1% in 2024 compared with 2023. Specifically, public funding for health expenditure increased by 4.2% in 2024, while private funding increased by 6.5% in 2024 compared to 2023 (Table 4 and Graphs 1 and 2).

The contribution of the public sector to the total health expenditure funding decreased from 61.1% in the year 2023 to 60.6% in 2024. The contribution of the private sector to the total health expenditure funding increased from 38.6% in the year 2023 to 39.1% in 2024 (Table 3, Graph 3).

The tables of the System of Health Accounts (SHA) for the years 2020-2024 were compiled based on the primary data received from the respective financing institutions, taking into account (for the General Government sector) the integration of payable obligations flows. More information regarding the collection and classification of primary data for the compilation of SHA in Greece, as well as for the summary quality report, can be found to the Explanatory Notes at the end of the announcement or to the ELSTAT website.

Table 2 presents the funding of the General Government bodies (Central Government, Social Security Funds (SSFs) and Local Government Organizations), Households, Private Insurance Companies, NGOs and the Rest of the World for health expenditure.

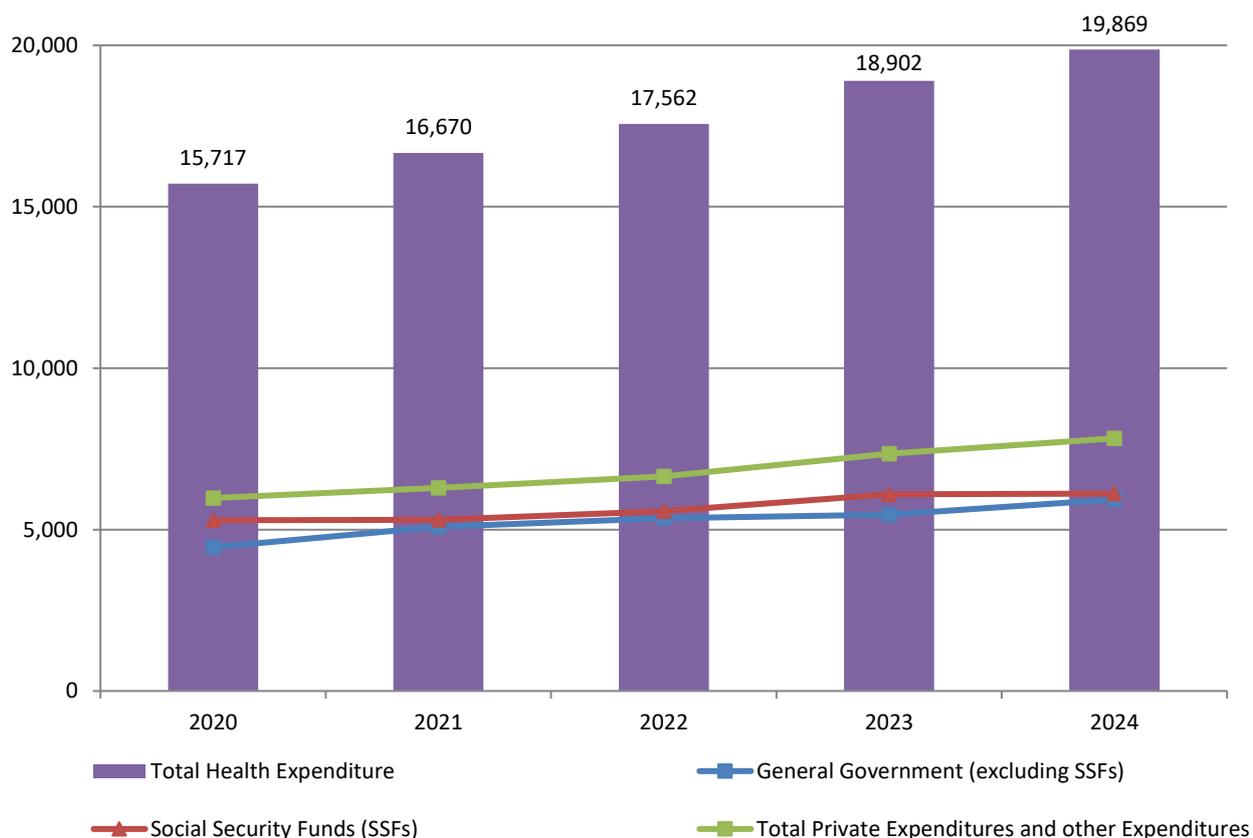
**Table 2**  
**Total funding for health expenditure for the years 2020-2024 (in mio euro)**

	2020*	2021*	2022*	2023*	2024
1. General Government (excluding SSFs) (HF.1.1) *	4,452.1	5,081.5	5,347.2	5,459.5	5,932.3
2. Social Security Funds (SSFs) (HF.1.2)	5,288.4	5,298.9	5,571.2	6,097.9	6,112.6
<b>Total Public expenditure (1)+(2) *</b>	<b>9,740.5</b>	<b>10,380.4</b>	<b>10,918.4</b>	<b>11,557.4</b>	<b>12,044.9</b>
3. Private Insurance (HF.2.1)	678.2	693.5	712.4	818.5	974.9
4. Private Payments (HF.3.1)	5,256.4	5,554.4	5,890.2	6,484.1	6,803.8
<b>Total Private expenditure (3)+(4)</b>	<b>5,934.6</b>	<b>6,247.9</b>	<b>6,602.6</b>	<b>7,302.6</b>	<b>7,778.7</b>
<b>5. Other expenditure (HF.2.2, HF.2.3, HF.4, HF.0) *</b>	<b>41.4</b>	<b>42.1</b>	<b>41.4</b>	<b>42.3</b>	<b>45.8</b>
<b>Total funding on Health expenditure (HF) (1)+(2)+(3)+(4)+(5)</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>	<b>19,869.4</b>

\*Revised data (years 2020-2023)

**Graph 1**

**Total health expenditure for the years 2020-2024 (in mio euro)**



**Graph 2**

**Total health funding by financing agency for the years 2020-2024 (in mio euro)**

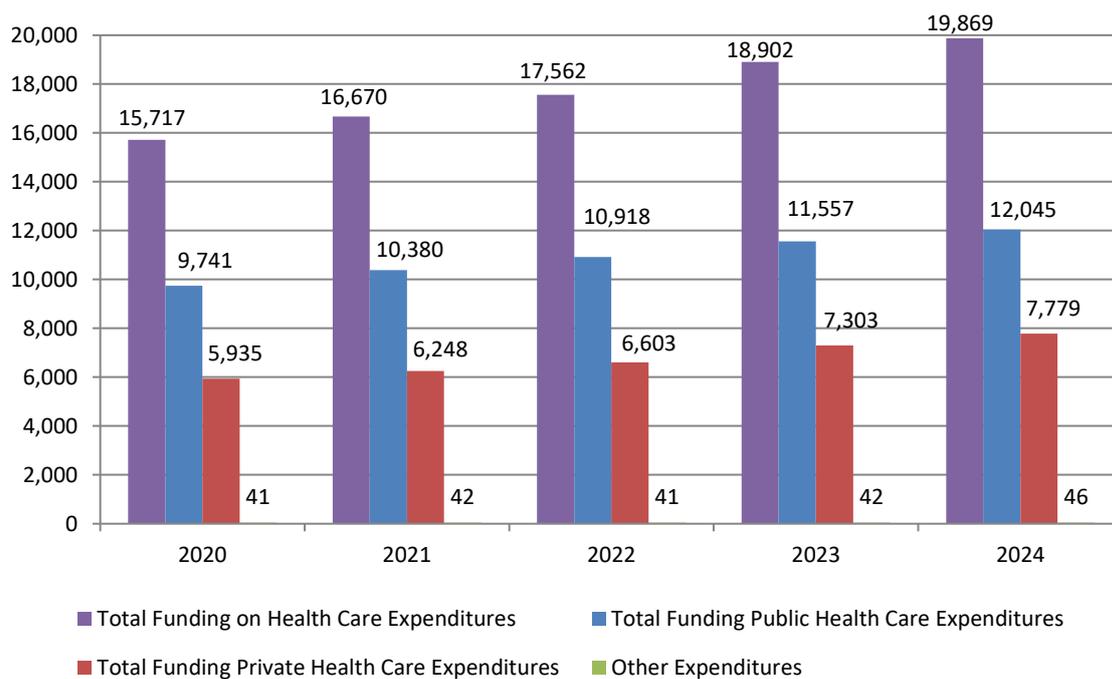


Table 3 presents the percentage contribution of the General Government sectors (Central Government, SSFs and Local Government Organizations), Households, Private Insurance Companies, NGOs and the Rest of the World on the total funding for health expenditure.

**Table 3**

**Total funding for health expenditure and percentage contribution by sector for the years 2020-2024 (in mio euro)**

	2020*	2021*	2022*	2023*	2024
General Government (excl. SSFs) (HF.1.1) (1)*	4,452.1	5,081.5	5,347.2	5,459.5	5,932.3
(% of total expenditure)	28.3	30.5	30.4	28.9	29.9
SSFs (HF.1.2) (2)	5,288.4	5,298.9	5,571.2	6,097.9	6,112.6
(% of total expenditure)	33.6	31.8	31.7	32.3	30.8
<b>Total Public Funding on Expenditure (1)+(2)*</b>	<b>9,740.5</b>	<b>10,380.4</b>	<b>10,918.4</b>	<b>11,557.4</b>	<b>12,044.9</b>
(% of total expenditure)	62.0	62.3	61.9	61.1	60.6
<b>Total Private Funding on Expenditure (3)+(4)</b>	<b>5,934.6</b>	<b>6,247.9</b>	<b>6,602.6</b>	<b>7,302.6</b>	<b>7,778.7</b>
(% of total expenditure)	37.8	37.5	37.6	38.6	39.1
Private Insurance (HF.2.1) (3)	678.2	693.5	712.4	818.5	974.9
(% of total expenditure)	4.3	4.2	4.1	4.3	4.9
Private Payments (HF.3.1) (4)	5,256.4	5,554.4	5,890.2	6,484.1	6,803.8
(% of total expenditure)	33.4	33.3	33.5	34.3	34.2
<b>Other expenditure (HF.2.2, HF.2.3, HF.4, HF.0) (5)*</b>	<b>41.4</b>	<b>42.1</b>	<b>41.4</b>	<b>42.3</b>	<b>45.8</b>
(% of total expenditure)	0.3	0.2	0.3	0.2	0.2
<b>Total Funding on Health Expenditure (HF) (1) to (5)</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>	<b>19,869.4</b>

\*Revised data (years 2020-2023)

**Graph 3**

**Percentage contribution (%) by sector in funding health expenditure for the years 2020-2024**

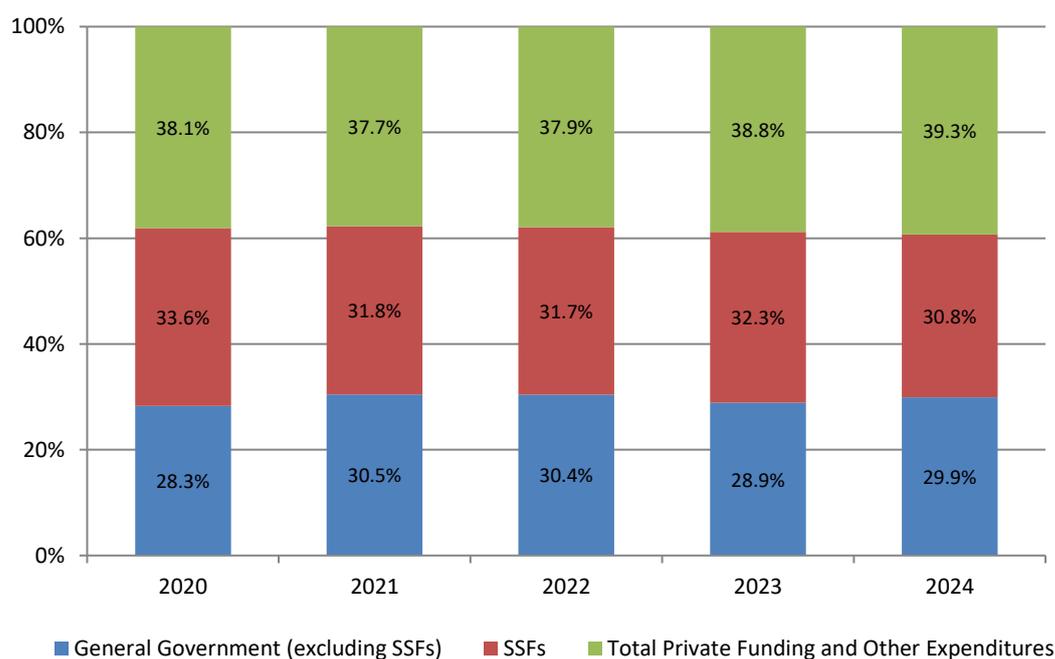


Table 4 presents the funding of the General Government sectors (Central Government, SSFs and Local Government Organizations), Households, Private Insurance Companies, NGOs and the Rest of the World by health goods and services provider (hospitals, pharmacies, diagnostic centers, retailers and other providers), as well as the percentage changes between years.

**Table 4**

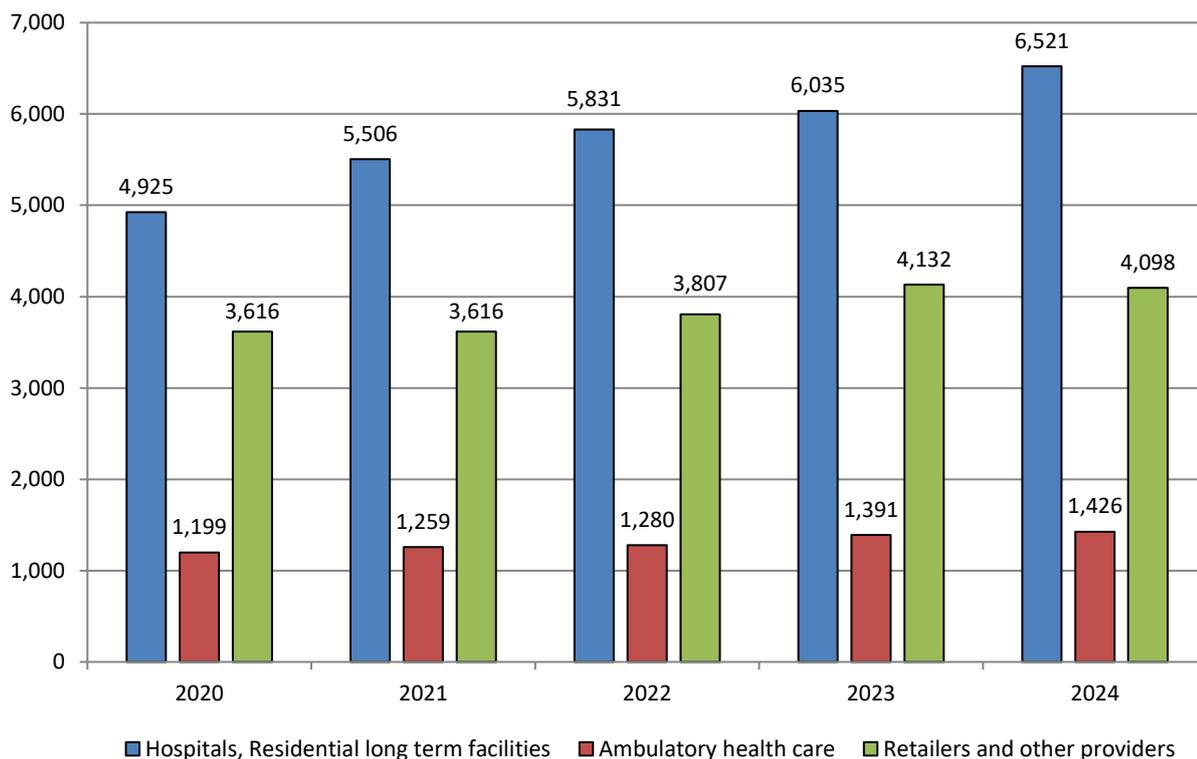
**Funding for health goods and services providers by financing agency for the years 2020-2024 (in mio euro)**

	2020*	2021*	2022*	2023*	2024	% 21/20	% 22/21	% 23/22	% 24/23
<b>1. Total Health expenditure (2+3+4) (HF.1-HF.0)</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>	<b>19,869.4</b>	<b>6.1</b>	<b>5.4</b>	<b>7.6</b>	<b>5.1</b>
<b>2. Public Health expenditure (2A+2B) (HF.1.1, HF.1.2)*</b>	<b>9,740.5</b>	<b>10,380.4</b>	<b>10,918.4</b>	<b>11,557.4</b>	<b>12,044.9</b>	<b>6.6</b>	<b>5.2</b>	<b>5.9</b>	<b>4.2</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)*	4,925.1	5,505.7	5,831.2	6,034.5	6,521.3	11.8	5.9	3.5	8.1
Ambulatory health care (HP.3)	1,199.3	1,259.0	1,280.3	1,390.9	1,426.0	5.0	1.7	8.6	2.5
Retailers and other providers (HP.4 to HP.0)	3,616.1	3,615.7	3,806.9	4,132.0	4,097.7	0.0	5.3	8.5	-0.8
<b>2A. General Government (excl. SSFs) (HF.1.1)*</b>	<b>4,452.1</b>	<b>5,081.5</b>	<b>5,347.3</b>	<b>5,459.5</b>	<b>5,932.4</b>	<b>14.1</b>	<b>5.2</b>	<b>2.1</b>	<b>8.7</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)*	3,447.2	3,993.2	4,275.7	4,349.5	4,803.2	15.8	7.1	1.7	10.4
Ambulatory health care (HP.3)	787.2	816.1	810.7	845.7	873.5	3.7	-0.7	4.3	3.3
Retailers and other providers (HP.4 to HP.0)	217.7	272.2	260.9	264.3	255.7	25.0	-4.2	1.3	-3.3
<b>2B. Social Security Funds (HF.1.2)</b>	<b>5,288.4</b>	<b>5,298.9</b>	<b>5,571.2</b>	<b>6,097.9</b>	<b>6,112.6</b>	<b>0.2</b>	<b>5.1</b>	<b>9.5</b>	<b>0.2</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	1,477.9	1,512.5	1,555.5	1,685.0	1,718.1	2.3	2.8	8.3	2.0
Ambulatory health care (HP.3)	412.1	442.9	469.6	545.2	552.5	7.5	6.0	16.1	1.3
Retailers and other providers (HP.4 to HP.0)	3,398.4	3,343.5	3,546.1	3,867.7	3,842.0	-1.6	6.1	9.1	-0.7
<b>3. Private Sector (3A+3B) (HF.2.1, HF.3.1)</b>	<b>5,934.6</b>	<b>6,247.9</b>	<b>6,602.6</b>	<b>7,302.6</b>	<b>7,778.7</b>	<b>5.3</b>	<b>5.7</b>	<b>10.6</b>	<b>6.5</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	2,181.3	2,313.7	2,425.5	2,826.5	2,861.3	6.1	4.8	16.5	1.2
Ambulatory health care (HP.3)	1,294.0	1,346.1	1,469.4	1,683.2	1,770.3	4.0	9.2	14.6	5.2
Retailers and other providers (HP.4 to HP.9)	2,459.3	2,588.1	2,707.7	2,792.9	3,147.1	5.2	4.6	3.1	12.7
<b>3A. Private Insurance (HF.2.1)</b>	<b>678.2</b>	<b>693.5</b>	<b>712.4</b>	<b>818.5</b>	<b>974.9</b>	<b>2.3</b>	<b>2.7</b>	<b>14.9</b>	<b>19.1</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	524.6	532.1	539.7	628.5	757.1	1.4	1.4	16.5	20.5
Ambulatory health care (HP.3)	42.3	45.7	59.7	68.9	89.2	8.0	30.6	15.4	29.5
Retailers and other providers (HP.4 to HP.0)	111.3	115.7	113.0	121.1	128.6	4.0	-2.3	7.2	6.2
<b>3B. Private Payments (HF.3.1)</b>	<b>5,256.4</b>	<b>5,554.4</b>	<b>5,890.2</b>	<b>6,484.1</b>	<b>6,803.8</b>	<b>5.7</b>	<b>6.0</b>	<b>10.1</b>	<b>4.9</b>
Hospitals, Residential long-term facilities (HP.1, HP.2)	1,656.7	1,781.6	1,885.8	2,198.0	2,104.2	7.5	5.8	16.6	-4.3
Ambulatory health care (HP.3)	1,251.7	1,300.4	1,409.7	1,614.3	1,681.1	3.9	8.4	14.5	4.1
Retailers and other providers (HP.4 to HP.0)	2,348.0	2,472.4	2,594.7	2,671.8	3,018.5	5.3	4.9	3.0	13.0
<b>4. Other expenditure (HF.2.2, HF.2.3, HF.4, HF.0)*</b>	<b>41.4</b>	<b>42.1</b>	<b>41.4</b>	<b>42.3</b>	<b>45.8</b>	<b>1.7</b>	<b>-1.7</b>	<b>2.2</b>	<b>8.3</b>

\*Revised data (years 2020-2023)

**Graph 4**

**Distribution of public sector funding to providers of health goods and services for the years 2020-2024 (in mio euro)**



**Graph 5**

**Distribution of private sector funding to providers of health goods and services for the years 2020-2024 (in mio euro)**

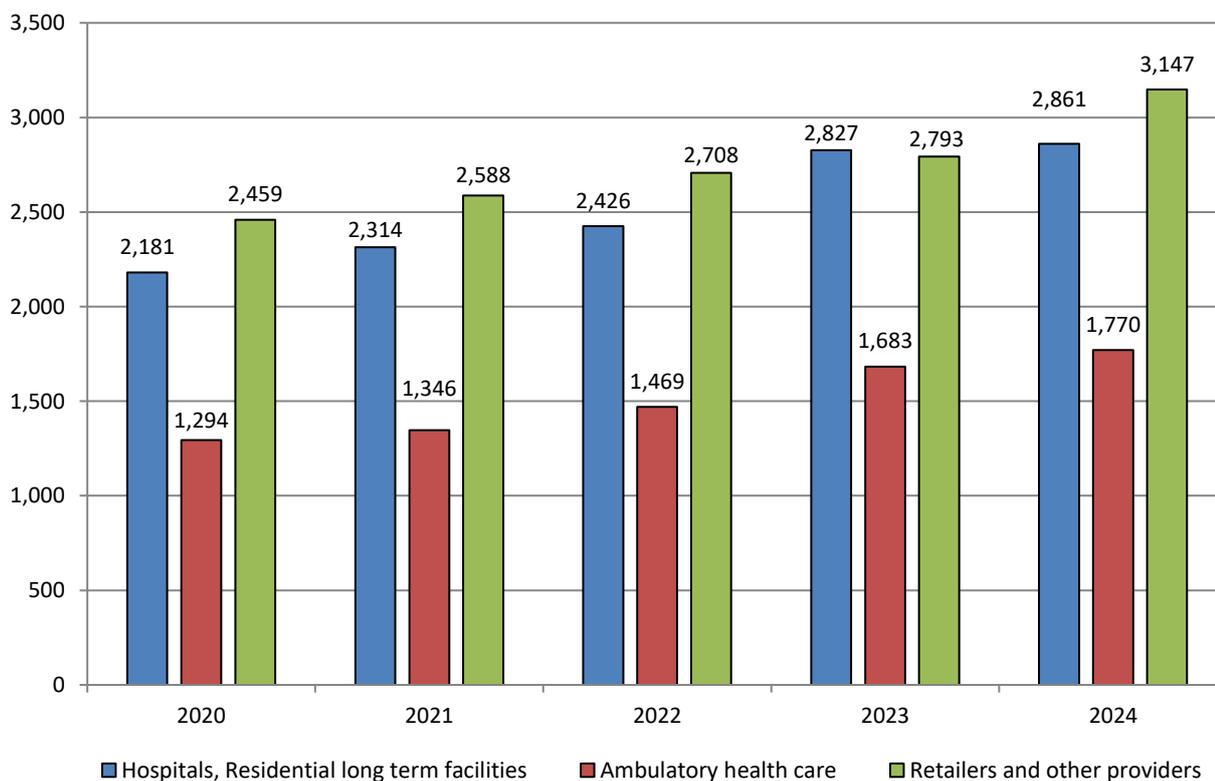


Table 5 presents the funding of the General Government sectors (Central Government, SSFs and Local Government Organizations), Households, Private Insurance Companies, NGOs and the Rest of the World by health care activity (health care services, rehabilitation services, retail medical goods etc.), as well as the percentage changes between years.

**Table 5**

**Funding for health services by financing agency and health care activity for the years 2020-2024 (in mio euro)**

	2020*	2021*	2022*	2023*	2024	% 21/20	% 22/21	% 23/22	% 24/23
<b>1. Health care expenditure (2+3+4) (HF.1.1-HF.0)</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>	<b>19,869.4</b>	<b>6.1</b>	<b>5.4</b>	<b>7.6</b>	<b>5.1</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	9,503.5	10,074.3	10,554.5	11,699.6	12,411.9	6.0	4.8	10.9	6.1
Ancillary Services (HC.4)	563.9	729.2	776.7	832.1	810.0	29.3	6.5	7.1	-2.7
Medical goods (HC.5)	5,115.9	4,932.4	5,177.2	5,515.7	5,810.6	-3.6	5.0	6.5	5.3
Governance of Health System etc. (HC.6-HC.0)	533.3	934.5	1,054.0	854.9	836.9	75.2	12.8	-18.9	-2.1
<b>2. Public Health Care (2A+2B) (HF.1.1, HF.1.2)*</b>	<b>9,740.5</b>	<b>10,380.4</b>	<b>10,918.4</b>	<b>11,557.4</b>	<b>12,044.9</b>	<b>6.6</b>	<b>5.2</b>	<b>5.9</b>	<b>4.2</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)*	5,998.4	6,384.0	6,628.9	7,157.9	7,743.2	6.4	3.8	8.0	8.2
Ancillary Services (HC.4)	412.8	523.9	556.7	626.2	605.2	26.9	6.3	12.5	-3.4
Medical goods (HC.5)	2,919.0	2,665.3	2,802.6	3,049.8	2,996.9	-8.7	5.2	8.8	-1.7
Governance of Health System etc. (HC.6-HC.0)	410.3	807.2	930.2	723.5	699.6	96.7	15.2	-22.2	-3.3
<b>2A. Financing by General Government (excl. SSFs) (HF.1.1)*</b>	<b>4,452.1</b>	<b>5,081.5</b>	<b>5,347.2</b>	<b>5,459.5</b>	<b>5,932.3</b>	<b>14.1</b>	<b>5.2</b>	<b>2.1</b>	<b>8.7</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)*	4,053.0	4,385.0	4,558.6	4,894.8	5,415.8	8.2	4.0	7.4	10.6
Ancillary Services (HC.4)	84.5	91.3	111.6	119.0	139.2	8.0	22.2	6.6	17.0
Medical goods (HC.5)	16.2	17.2	17.7	19.0	19.0	6.2	2.9	7.3	0.0
Governance of Health System etc. (HC.6-HC.0)	298.4	588.0	659.3	426.7	358.3	97.1	12.1	-35.3	-16.0
<b>2B. Financing by Social Security Funds (SSFs) (HF.1.2)</b>	<b>5,288.4</b>	<b>5,298.9</b>	<b>5,571.2</b>	<b>6,097.9</b>	<b>6,112.6</b>	<b>0.2</b>	<b>5.1</b>	<b>9.5</b>	<b>0.2</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	1,945.4	1,999.0	2,070.3	2,263.1	2,327.4	2.8	3.6	9.3	2.8
Ancillary Services (HC.4)	328.3	432.6	445.1	507.2	466.0	31.8	2.9	14.0	-8.1
Medical goods (HC.5)	2,902.8	2,648.1	2,784.9	3,030.8	2,977.9	-8.8	5.2	8.8	-1.7
Governance of Health System etc. (HC.6-HC.0)	111.9	219.2	270.9	296.8	341.3	95.9	23.6	9.6	15.0
<b>3. Private Sector (3A+3B) (HF.2.1, HF.3.1)</b>	<b>5,934.6</b>	<b>6,247.9</b>	<b>6,602.6</b>	<b>7,302.6</b>	<b>7,778.6</b>	<b>5.3</b>	<b>5.7</b>	<b>10.6</b>	<b>6.5</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	3,486.0	3,670.6	3,906.0	4,522.5	4,647.0	5.3	6.4	15.8	2.8
Ancillary Services (HC.4)	151.1	205.3	220.0	205.9	204.8	35.9	7.2	-6.4	-0.5
Medical goods (HC.5)	2,196.9	2,267.1	2,374.6	2,465.9	2,813.7	3.2	4.7	3.8	14.1
Governance of Health System etc. (HC.6-HC.0)	100.6	104.9	102.0	108.3	113.1	4.3	-2.8	6.2	4.4
<b>3A. Financing by Private Insurance (HF.2.1)</b>	<b>678.2</b>	<b>693.5</b>	<b>712.4</b>	<b>818.5</b>	<b>974.8</b>	<b>2.3</b>	<b>2.7</b>	<b>14.9</b>	<b>19.1</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	577.6	588.6	610.4	710.2	861.7	1.9	3.7	16.3	21.3
Governance of Health System etc. (HC.6-HC.0)	100.6	104.9	102.0	108.3	113.1	4.3	-2.8	6.2	4.4
<b>3B. Financing via Households (HF.3.1) :</b>	<b>5,256.4</b>	<b>5,554.4</b>	<b>5,890.2</b>	<b>6,484.1</b>	<b>6,803.8</b>	<b>5.7</b>	<b>6.0</b>	<b>10.1</b>	<b>4.9</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	2,908.4	3,082.0	3,295.6	3,812.3	3,785.3	6.0	6.9	15.7	-0.7
Ancillary Services (HC.4)	151.1	205.3	220.0	205.9	204.8	35.9	7.2	-6.4	-0.5
Medical goods (HC.5)	2,196.9	2,267.1	2,374.6	2,465.9	2,813.7	3.2	4.7	3.8	14.1
<b>4. Financing by Other Sector (HF.2.2, HF.2.3, HF.4, HF.0)*</b>	<b>41.4</b>	<b>42.1</b>	<b>41.4</b>	<b>42.3</b>	<b>45.8</b>	<b>1.7</b>	<b>-1.7</b>	<b>2.2</b>	<b>8.3</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)*	19.0	19.7	19.6	19.2	21.6	3.7	-0.5	-2.0	12.5
Governance of Health System etc. (HC.6-HC.0)	22.4	22.4	21.8	23.1	24.2	0.0	-2.7	6.0	4.8

\*Revised data (years 2020-2023)

Finally, Table 6 and Graph 6 present the direction of health expenditure by health providers (hospitals, pharmacies, diagnostic centers etc.) and by health care activities (health care services, rehabilitation services, medical goods, etc.), as well as the percentage changes between years.

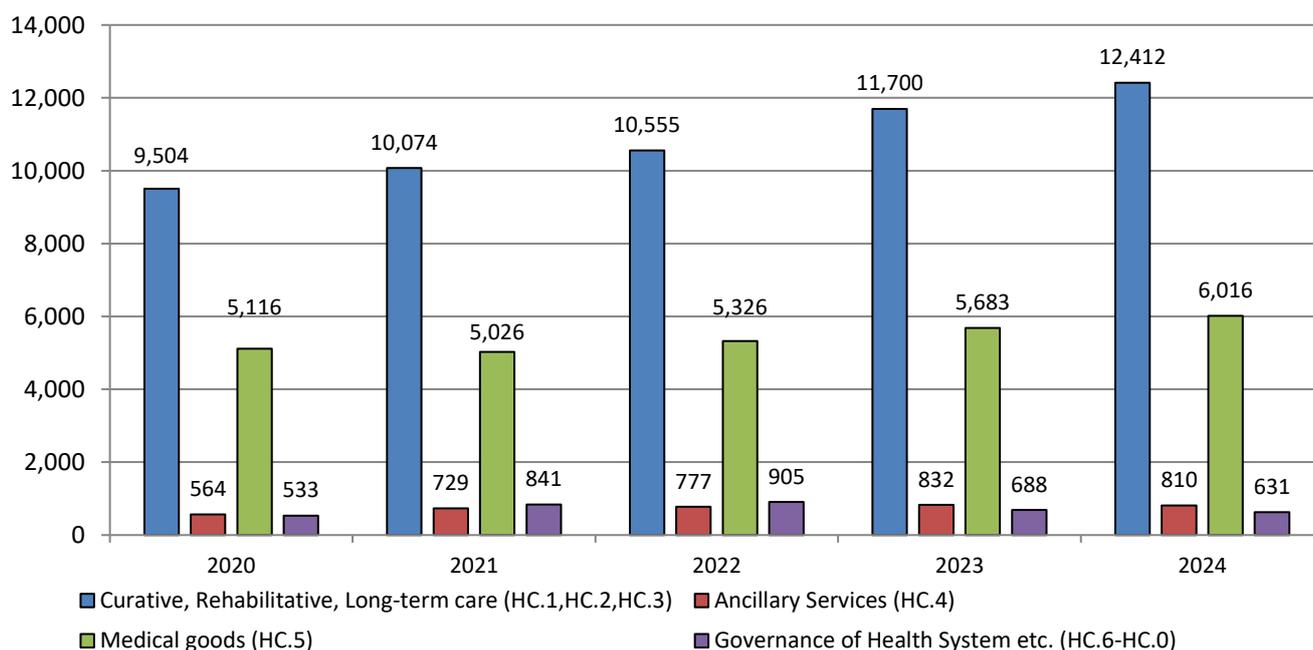
**Table 6**

**Direction of the health expenditure by health provider and by health care activity for the years 2020-2024 (in mio euro)**

	2020	2021	2022	2023	2024	% 21/20	% 22/21	% 23/22	% 24/23
<b>Total of Health Care Providers (HP.1-HP.9)</b>	<b>15,716.5</b>	<b>16,670.4</b>	<b>17,562.4</b>	<b>18,902.3</b>	<b>19,869.4</b>	<b>6.1</b>	<b>5.4</b>	<b>7.6</b>	<b>5.1</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	9,503.5	10,074.4	10,554.5	11,699.6	12,411.9	6.0	4.8	10.8	6.1
Ancillary Services (HC.4)	564.0	729.2	776.6	832.1	810.0	29.3	6.5	7.1	-2.7
Medical goods (HC.5)	5,115.7	5,026.1	5,326.2	5,682.5	6,016.1	-1.8	6.0	6.7	5.9
Governance of Health System etc. (HC.6-HC.0)	533.3	840.7	905.1	688.1	631.4	57.6	7.7	-24.0	-8.2
<b>Hospitals (HP.1)</b>	<b>6,876.8</b>	<b>7,545.2</b>	<b>7,958.3</b>	<b>8,500.3</b>	<b>8,930.4</b>	<b>9.7</b>	<b>5.5</b>	<b>6.8</b>	<b>5.1</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	6,876.8	7,311.6	7,638.5	8,394.6	8,876.3	6.3	4.5	9.9	5.7
Ancillary Services (HC.4)	0.0	0.0	0.0	0.0	0.0	-	-	-	-
Medical goods (HC.5)	0.0	0.0	0.0	0.0	0.0	-	-	-	-
Governance of Health System etc. (HC.6-HC.0)	0.0	233.6	319.8	105.7	54.1	-	36.9	-66.9	-48.8
<b>Residential long-term care facilities (HP.2)</b>	<b>248.7</b>	<b>293.9</b>	<b>318.1</b>	<b>380.0</b>	<b>473.8</b>	<b>18.2</b>	<b>8.2</b>	<b>20.2</b>	<b>24.7</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	248.7	293.9	318.1	380.0	473.8	18.2	8.2	20.2	24.7
<b>Ambulatory health care (HP.3)</b>	<b>2,515.6</b>	<b>2,627.6</b>	<b>2,771.4</b>	<b>3,097.2</b>	<b>3,220.5</b>	<b>4.5</b>	<b>5.5</b>	<b>11.8</b>	<b>4.0</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	2,311.8	2,414.5	2,541.7	2,879.4	2,989.6	4.4	5.3	13.3	3.8
Ancillary Services (HC.4)	18.9	20.4	20.9	22.4	24.8	7.9	2.5	7.2	10.7
Governance of Health System etc. (HC.6-HC.0)	184.9	192.7	208.8	195.4	206.1	4.2	8.4	-6.4	5.5
<b>Providers of Ancillary Services (HP.4)</b>	<b>545.1</b>	<b>708.8</b>	<b>755.7</b>	<b>809.7</b>	<b>785.2</b>	<b>30.0</b>	<b>6.6</b>	<b>7.1</b>	<b>-3.0</b>
Ancillary Services (HC.4)	545.1	708.8	755.7	809.7	785.2	30.0	6.6	7.1	-3.0
<b>Retailers and other providers of medical goods (HP.5)</b>	<b>5,115.7</b>	<b>5,026.1</b>	<b>5,326.2</b>	<b>5,682.5</b>	<b>6,016.1</b>	<b>-1.8</b>	<b>6.0</b>	<b>6.7</b>	<b>5.9</b>
Medical goods (HC.5)	5,115.7	5,026.1	5,326.2	5,682.5	6,016.1	-1.8	6.0	6.7	5.9
<b>Providers of Health Care Administration (HP.6-HP.9)</b>	<b>414.6</b>	<b>468.8</b>	<b>432.7</b>	<b>432.7</b>	<b>443.4</b>	<b>13.1</b>	<b>-7.7</b>	<b>0.0</b>	<b>2.5</b>
Curative, Rehabilitative, Long-term care (HC.1, HC.2, HC.3)	66.2	54.4	56.2	45.7	72.2	-17.8	3.3	-18.7	58.0
Ancillary Services (HC.4, HC.5)	0.0	0.0	0.0	0.0	0.0	-	-	-	-
Governance of Health System etc. (HC.6-HC.0)	348.4	414.4	376.5	387.0	371.2	18.9	-9.1	2.8	-4.1

**Graph 6**

**Funding for health expenditures by health care activity for the years 2020-2024 (in mio euro)**



## EXPLANATORY NOTES

- General** Compilation of the System of Health Accounts (SHA) is performed on an annual basis. The legal framework for the compilation of SHA data is the European Regulation (EU) 2008/1338 and the respective Implementing Regulation 2021/1901. ELSTAT transmits SHA data to Eurostat and to International Organizations (Organization for Economic Co-operation and Development - OECD and World Health Organization - WHO) according to the above Implementing Regulation.
- The study for the compilation of health expenditures according to the OECD SHA 2011 manual was prepared by the Department of Nursing of the University of Athens, based on a Memorandum of Cooperation between ELSTAT, the Ministry of Health & Social Solidarity and the National and Kapodistrian University of Athens.
- Methodology** The basic concepts and classifications of the SHA are described in the respective manual (A System of Health Accounts, 2011 Edition) aiming to ensure data compatibility and comparability among countries, to determine the total funding on health expenditure.
- Target** SHA is the system that determines the economic burden of every financing sector and the direction of health expenditure by health provider and by health care activity. Main purpose for the compilation of the SHA is to determine the total funding of health care expenditure, which constitutes an essential piece of information for effective public policymaking in the health sector given that the health sector absorbs 8-10% of the GDP in most of the developed countries. Consequently, the main purpose of recording health expenditure based on the SHA is to achieve international comparability among similar aggregates of health expenditure adhering at the same time to the basic principle, which should govern the elaboration and implementation of any system of international accounts.
- Sources** The SHA (for Greece) was developed in line with the 'bottom-up' approach and following the funding agencies perspective. Health expenditure data were transmitted by the relevant Ministries (the Ministry of Health, the Ministry of Economy and Finance, the Ministry of National Defense, the Ministry of Culture, the Ministry of Education, Religious Affairs and Sports and the Ministry of the Interior), the National Organization for Healthcare (EOPYY), the Hellenic Association of Insurance Companies (EAEE), Authorities of Local Administration, Individual Non-Governmental Organizations, the Church of Greece, etc. Data from the Household Budget Survey (HBS) conducted by ELSTAT is also used. To avoid any classification errors and inconsistencies among the various financing agencies the funding agencies were not asked to fill in a standard questionnaire where they would have to classify their health expenditure.
- Classification** The data were classified at 2-digit level of SHA codes, which fully satisfies the requirements set out by the international organizations. In addition, for national purposes, the financing agencies, the health providers, and the health care functions were also classified at a lower level of analysis. Furthermore, the SHA health care functions codes (HC) were correlated and matched with the codes of the international Classification of the Functions of Government-COFOG.
- References** More information (tables, charts, methodology) related to the System of Health Accounts (SHA) compilation can be found on the ELSTAT's website at <http://www.statistics.gr/en/statistics/-/publication/SHE35/> and the link "System of Health Accounts".